

Annual Report
Hudson,
New Hampshire



for year ending
June 30, 2023

OFFICE HOURS

Assessing	Monday through Friday	8:00 am – 4:30 pm
Finance	Monday through Friday	8:00 am – 4:30 pm
Information Technology	Monday through Friday	8:00 am – 4:30 pm
Inspectional Services (Permitting/Building)	Monday through Friday	8:00 am – 4:30 pm
Land (Engineering/Planning/Zoning/Code Enforcement)	Monday through Friday	8:00 am – 4:30 pm
Public Works	Monday through Thurs.	6:00 am – 4:00 pm
Winter hours December 1st through March 31st	Monday through Friday	8:00 am – 4:00 pm
Recreation	Monday through Friday	8:00 am – 4:30 pm
Selectmen/Town Administrator	Monday through Friday	8:00 am – 4:30 pm
Sewer Utility/Water Utility	Monday through Friday	8:00 am – 4:30 pm
Town Clerk/Tax Collector	Monday through Friday	8:00 am – 4:30 pm
Rodgers Memorial Library	Monday through Thurs.	9:00 am – 9:00 pm
Summer hours July and August	Friday	9:00 am – 6:00 pm
	Saturday	9:00 am – 5:00 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Benson Park Committee (Cable Access Center)	7:00 pm – 3 rd	Thursday
Board of Selectmen	7:00 pm – 2 nd and 4 th	Tuesday
Workshops	7:00 pm – 1 st	Tuesday (<i>if necessary</i>)
Budget Committee	7:00 pm – 1 st	Wednesday
Cable Utility Committee (Cable Access Center)	7:00 pm – 2 nd	Monday
HEAC (Rogers Memorial Library)	7:00 pm – 3 rd	Wednesday
Conservation Commission	7:00 pm – 2 nd	Monday
Library Trustees (Hills Memorial Library Bldg.)	6:00 pm – 3 rd	Wednesday
Municipal Utility Committee	7:00 pm – 3 rd	Tuesday
Planning Board	7:00 pm – 2 nd and 4 th	Wednesday
Recreation Committee	6:30 pm – 1 st	Thursday, every other month
Sustainability Committee	7:00 pm – 4 th	Monday
Trustees of Trust Fund	3:00 pm – Monthly	
Zoning Board of Adjustment	7:00 pm – 4 th	Thursday, 2 nd (<i>if necessary</i>)

DEDICATED IN MEMORY OF



Robert E. Clegg, Jr.

(April 27, 1954 — August 31, 2023)

Beloved husband, father, son, brother and friend

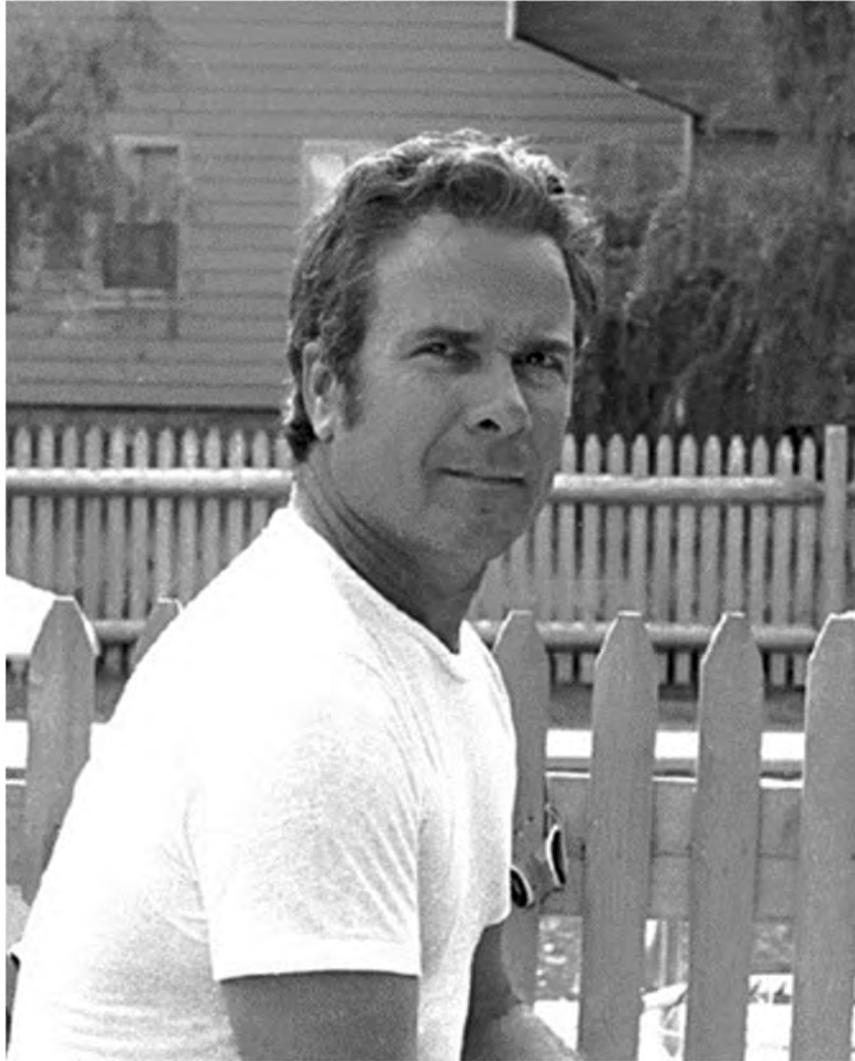
Hudson Budget Committee

New Hampshire Senate

New Hampshire State House



DEDICATED IN MEMORY OF



George A. Fuller, Jr.

(March 6, 1936 — September 8, 2023)

Beloved husband, father, son, brother and friend

Hudson Fire Department



DEDICATED IN MEMORY OF



Cheryl “Cherie” Lynn Hebert

(March 21, 1961 — April 25, 2023)

Beloved wife, sister and friend

Hudson Senior Accounting Clerk
Hudson American Legion Auxiliary
Department of Children and Youth



DEDICATED IN MEMORY OF



James “Jim” Wilburt Hetzer

(September 17, 1933 — October 14, 2023)

Beloved husband, father, son, brother and friend

Hudson Selectmen
Budget Committee
Assistant Moderator



DEDICATED IN MEMORY OF



William ‘Bill’ Tate

(January 30, 1947 — January 4, 2024)

Beloved husband, father, son, brother and friend

Planning Board



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TOWN OFFICERS

SELECTMEN

Kara Roy, Chairman, 2025
Robert Guessferd, Vice-Chairman, 2025
Marilyn McGrath, 2024
Dave Morin, 2026
Dillon Dumont, 2024

MODERATOR

Paul Inderbitzen, 2024

TOWN CLERK/TAX COLLECTOR

Christine Strout-Lizotte, 2026

TREASURER

Barbara Bouley
Rachael Burnell, 2024 (resigned 02/2023)

REPRESENTATIVES TO THE GENERAL COURT

Stephen J. Kennedy	Catherine M. Kenny	Jordan G. Ulery
Alicia D. Lekas	Andrew J. Prout	Robert J. Wherry
Tony Lekas	Andrew Renzullo	

STATE SENATOR

Sharon M. Carson, 2024

SUPERVISORS OF THE CHECKLIST

Kathleen Leary, 2026
Sandra LeVasseur, 2028

Mary Joy Gasdia, 2024



BENSON PARK COMMITTEE

John Madden, Chairman, 2024	Mike Catanzaro, 2026
Judith Brouillette, Vice-Chairman, 2026	Nancie Caron, 2024
Sarah Petkiewicz, Secretary, 2025	Erica Carreau, 2025
John Leone, 2024	Dillon Dumont, Selectman Liaison
Scott Anderson, 2026	

BUDGET COMMITTEE

Normand Martin, Chairman, 2025	Kathy Leary, 2024
William Cole, Vice-Chairman 2025	Shawn Jasper, 2024
Patrick Quinlan, Clerk, 2026	Robert Clegg, (deceased 08/2023)
Shawn Murray, 2025	Gretchen Whiting, School Board Rep.
James Lawrence III, 2026	Dave Morin, Selectmen Liaison
Kevin Walsh, 2026	

BUILDING BOARD OF APPEALS

Timothy Malley, 2025	Michael Lawlor, 2026
Jeff Emanuelson, 2024	

CABLE UTILITY COMMITTEE

Michael O’Keefe, Chairman, 2024	Flo Nicolas, 2024
Stewart Kroner, Vice-Chairman, 2026	Len Segal, 2026
Diane Cannava, Clerk, 2026	Gary Gasdia, School Board Rep.
Peter Lanzillo, 2024	Robert Guessferd, Selectman Liaison

CEMETERY TRUSTEES

Christina Madden, 2024	Lauren Young, 2026
Mary Ellen Gannon, 2025	

CODE OF ETHICS COMMITTEE

Kimberly Rice, Chairman, 2024	Heather Smalley, 2025
Joshua Hill, 2026	Robert Wherry, 2025
Michael MacDonald, 2026	

CONSERVATION COMMISSION

William Collins, Chairman, 2024	Brian Pinsonneault, 2024
Carl Murphy, Vice-Chairman, 2025	David Morin, Selectman Liaison
Ken Dickinson, Secretary, 2025	

LIBRARY TRUSTEES

Mimi Guessferd, Chairman, 2026	Lisa Weber, 2024
Donna Boucher, Treasurer, 2024	Linda Pilla, Library Director
Karen May Bohrer, 2026	Margaret A. St. Onge, Alternate
Erin Henderson, 2025	Kara Roy, Selectman Liaison

MUNICIPAL UTILITY COMMITTEE

David Shaw, Chairman, 2026	Karl Huber, 2024
William Abbott, 2025	David Leary, 2024
Dan O’Brien, 2025	Marilyn McGrath, Selectman Liaison

PLANNING BOARD

Timothy Malley, Chairman, 2024	George Hall, Alternate, 2025
Jordan Ulery, Vice-Chairman, 2026	Michael Lawlor, Alternate, 2024
Brian Etienne, Secretary, 2024	Bob Guessferd, Selectman Member
Victor Oates, 2026	David Morin, Alt. Selectman Member
James Crowley, 2025	Brian Groth, Town Liaison (res. 12/23)
Ed Van der Veen, 2024	

RECREATION COMMITTEE

Tim Powers, 2024	Thomas Barrett, 2025
Cristina Farris, 2025	Chrissy Peterson, Recreation Director
Sean O’Neill, 2024	Robert Guessferd, Selectman Liaison
Susan LaRoche, 2024	

SUSTAINABILITY COMMITTEE

Debra Putnam, Chairman, 2026	Cory Boutin, 2025
Kate Messner, 2025	Craig Putnam, Alternate, 2024
Ed Thompson, 2024	Karl Huber, Alternate, 2026
Chris Thatcher, 2026	Bob Guessferd, Selectman Liaison

TRUSTEES OF THE TRUST FUNDS

Ed Duchesne, 2024	Harry A. Schibanoff, 2026
Len Lathrop, 2025	

ZONING BOARD OF ADJUSTMENT

Gary Daddario, Chairman, 2024	Tristan Dion, Alternate, 2025
Normand Martin, Vice-Chairman, 2026	Chris Sullivan, Town Liaison
Dean Sakati, 2025	Dillon Dumont, Selectman Liaison
Marcus Nicholas, 2024	Tristan, Dion Alternate, 2025
Tim Lanphear, 2024	



TOWN HALL EMPLOYEE ROSTERS

ASSESSING DEPARTMENT

James Michaud, Chief Assessor	Amy McMullen, Administrative Aide II
Mike Rotast, Deputy Assessor	

COMMUNITY TELEVISION

James McIntosh, Dir. of Community Media Michael Pilon, HCTV Assistant
Jacqueline Lemay, Production Coordinator Trinity Santana, Videographer
Michael Johnson, Production Coordinator Edison Tan, Videographer

FINANCE DEPARTMENT

Lisa Labrie, Finance Director Magdalena Whitemore,
Beth McKee, Town Accountant - Senior Accounting Clerk
Kimberly Brooks, Senior Accounting Clerk Kathleen Wilson, Human Services Specialist

INFORMATION TECHNOLOGY DEPARTMENT

John Beike, Director Doug Bosteels, IT Specialist
Vincent Guarino, IT Specialist Amanda Bowen, IT Technician II

LAND USE

(Engineering/Planning/Zoning/Code Enforcement)

Elvis Dhima, Town Engineer Ben Gradert, Associate Planner
Brian Groth, Town Planner (res. 12/23) Brooke Dubowik, Administrative Aide II
Chris Sullivan, Zoning Administrator Tracy Goodwyn, Administrative Aide II
Don Kirkland, Civil Engineer Doreena Stickney, Administrative Aide II

RECREATION DEPARTMENT

Chrissy Peterson, Recreation Director Lori Bowen, Senior Services Coordinator
Naomi Busnach, Office Administrator Leo Bernard, Part-time Maintenance

SELECTMEN'S OFFICE

Stephen A. Malizia, Town Administrator Lorrie Weissgarber, Administrative Aide II
Jill Laffin, Executive Assistant Wayne Madeiros, Custodian

SEWER DEPARTMENT

Donna Staffier-Sommers, Administrative Aide II

TOWN CLERK/TAX COLLECTOR

Donna Melanson, Deputy Clerk/Tax Collector Evelyn Brock, Assistant Town Clerk/Tax Collector
Pam Bisbing, Assistant Town Clerk/Tax Collector Cindy Roberts, Assistant Town Clerk/Tax Collector
Christine Strout-Lizotte, Town Clerk/Tax Collector

WATER DEPARTMENT

Valerie Marquez, Water Utility Clerk Barbara O'Brien, Water Utility Clerk

HUDSON FIRE DEPARTMENT

(as of December 17, 2023)

ADMINISTRATION

Scott Tice, Fire Chief

James Paquette, Deputy Fire Chief ♦ Francis Enos, Deputy Fire Chief
Michelle Rudolph, EMS Supervisor ♦ Erika LaRiviere, Executive Coordinator
Helen Cheyne, Administrative Aide

COMMUNICATIONS

John Collins ♦ Adam Frederick ♦ William Schofield ♦ Paul Bolduc

INSPECTIONAL SERVICES

Dave Hebert, Fire Marshal ♦ Steve Dube, Fire Prevention Officer
Raymond Abair, Building Official ♦ Mark Cataldo, Inspector
Paula Orendorf, Administrative Aide

OPERATIONS

Leonard A. Smith Central Fire Station

Group 1

Captain

Sean Mamone

Firefighter

Eric Hackett
Patrick Kelly
Patrick Chamberlain
Vacant Position

Group 2

Captain

*Kevin Blinn

Firefighter

*Sarah Delos Reyes
Ian Canavan
Mitchell Rufiange
Vacant Position

Group 3

Captain

Martin Conlon

Firefighter

Glen Bradish
Michael Lewis
Andrew Silver
Earvin Wanjohi

Group 4

Captain

*Stephen Gannon

Firefighter

Bill Mortimer
Jeffrey Ogiba
Adam Lebor
*Gerald Bourdeau

James A. Taylor Memorial Fire Station

Lieutenant

*Zach Whitney

Firefighter

Christopher Pervere
Cole Lodi

Lieutenant

Dennis Haerinck

Firefighter

Christopher Perrin
Logan Falk

Lieutenant

Toby Provencal

Firefighter

*Ryan DiFranza
Gavyn Torres

Lieutenant

Brian Clarenbach

Firefighter

James Sheldon
Vacant Position

Robinson Road Fire Station

Lieutenant

*Kyle Levesque

Firefighter

Michael Armand
Kenneth Ballou

Lieutenant

*Craig Benner

Firefighter

Thomas Henley
Colin Murphy

Lieutenant

*Benjamin Crane

Firefighter

James Lappin
Steven Lubinger

Lieutenant

*Gregory Rich

Firefighter

Corey Girard
Gabriel Labonte

* Paramedic

PUBLIC WORKS DEPARTMENT

DIRECTOR

Jason Twardosky

Public Works Supervisor - Sewer/Drains

Eric Dionne

Public Works Supervisor - Streets

Jeremy Faulkner

ADMINISTRATION

Cheryl Chartier, Operations Assistant

Judy MacNeil, P/T Office Assistant

STREET DIVISION

Kyle Cloutier	Matt Carpentier
John Cialek	Dan Clarke, Jr.
Bruce Daigle	Kevin Hussey
John Dowgos	Nick Fazio
Scott Fuller	James Martorana
Garrett Leor	Joe Ouellette
Dustin Small	

PARKS DIVISION

Joshua Edwards, Foreman

DRAIN/SEWER DIVISION

Tom Cahill	Matt Costa
Tim Cassin	Timothy Greenwood
Jon Demanche	Mike Siteman
Scott Stevens	Jimmy Jacques

MAINTENANCE DIVISION

Eric Courounis, Chief Mechanic

Owen Sullivan , Mechanic

P/T SENIOR CENTER MAINTENANCE

Steve Pinard

HUDSON POLICE DEPARTMENT

(as of December 2023)

Chief of Police

Tad Dionne (1998) (*1995)

Executive Coordinator

Sherrie Kimball (2014)

Department Chaplain

Reverend David Howe

Field Operations Bureau

Captain Patrick McStravick (2006)

PATROL DIVISION

Lieutenant Kevin Riley (2002)

Lieutenant Patrick Broderick (2004)

Lieutenant Derek Lloyd (2008)

Sergeant Michael Corey (2014)

Sergeant Bryan Genovese (2014)

Sergeant Matthew Flynn (2015)

Sergeant Andrew Valcourt (2016)

Sergeant Daniel Donahue (2014)

Officer Nathan Glowacki (2014)

Officer Tyler Tambouris (2018)

Officer Leandro Sosa (2019)

Officer Shane Grayson (2019)

Officer Giomar Colon (2019)

Officer Kraig Hoag (2019)

Officer Matthew Horton (2019)

Officer Adam Royston (2019)

Officer Victoria Shaw (2019)

Officer Francis McInnis (2020)

Officer Corinne Blanchard (2020)

Officer Raymond Lafortune (2021)

Officer Brian Davenport (2022)

Officer Nicholas Collishaw (2022)

Officer Ethan Jones (2023)

Officer Kody Palladino (2023)

Officer Sitheoun Prak (2023)

Officer John Layton (2023)

Officer Dylan Chevalier (2023)

Officer Verlaine Doyle (2023)

Officer Gordon Graeber (2023)

SPECIAL INVESTIGATIONS BUREAU

Detective Captain David Cayot (2002)

Sergeant Cody Lambert (2015)

Detective Rachelle Megowen (2000)

Detective Matthew Topper (2014)

Detective Matthew Blazon (2015)

Detective Tyler Merrill (2016)

Detective Robert McNally (2017)

Detective David Glaser (2019)

LEGAL DIVISION

Nicole Clay, Prosecutor Attorney (2023)

Officer Jered Neff (2016)

Tracy Carney, Legal Clerk (1987)

Jeri Cloutier, VWA (2016)

Stephanie Sabetti, Legal Clerk (2022)

ADMINISTRATIVE BUREAU

Captain Steven McElhinney (2007)

SUPPORT SERVICES DIVISION

Sergeant Alan Marcotte (2006)

Officer Ronald Cloutier (2014)

Wellness Officer Jason Downey (2000)

SRO Cassandra Avery (2005)

SRO John Mirabella (2010)

SRO Cecelia Ortega (2019)

SCHOOL CROSSING GUARDS

* Philip Durand (2008)

* Lisa Lyons (2010)

* Steven Cummiskey (2023)

* Tony Diekman (2023)

* Stephanie Mahoney (2023)

* Tracey Martin (2023)

RECORDS DIVISION

Michelle Vachon, Records Clerk (1995)

Colleen Jefferson, Records Clerk (2005)

COMMUNICATIONS DIVISION

Lieutenant Roger Lamarche (2004)

Heather Poole (1995)

Brian DePloey (1998)

Angela Allen (2001)

Sabrina Madi (2015)

Anyssa Sevigny (2018)

Jessica Trickett (2020)

Matthew Drolet (2021)

Cheri Hughes (2023)

FACILITIES MANAGEMENT

Daniel Clarke (1995)

*Caiden Cox (2023)

ANIMAL CONTROL DIVISION

Jana McMillan (1998)

* John Claydon (2021)

SPECIAL-PART TIME OFFICERS

Officer John McGregor

Officer Christopher Cavallaro

Officer Scott MacDonald

Officer Adam Lischinsky

Officer Mike Niven

*Indicates Part-Time



TOWN OF HUDSON

Board of Selectmen



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6024 • Fax: 603-598-6481

2023 was certainly another busy year in the Town of Hudson. I'd like to thank all of my fellow elected officials, board and committee members, department heads, staff and you, the citizens of Hudson, for continuing to make Hudson a great Town to call home.

As you read the reports from the various departments and boards and committees, you'll see that 2023 was a busy year. Our departments continued to provide the level of service that our residents have come to depend on and our boards and committees continued to perform their duties to keep our community moving forward. I encourage all of you to look into joining a board or committee as the Town of Hudson depends on having committed volunteers to make Hudson the best it can be.

Please don't hesitate to reach out to the Board of Selectmen if you have questions, concerns or want to express an opinion. We are here to serve you and your thoughts and opinions assist us in doing so.

I wish you all health and happiness as we move into 2024 and I am appreciative of the opportunity to serve our community over these many years.

Respectfully submitted,

Marilyn E. McGrath
Chairman – Hudson Board of Selectmen

STATE OF NEW HAMPSHIRE

Executive Council

DAVID K WHEELER
EXECUTIVE COUNCILOR
DISTRICT FIVE



STATE HOUSE ROOM 207
107 NORTH MAIN STREET
CONCORD, NH 03301
WWW.COUNCIL.NH.GOV
(603) 271-3632

2023 END OF YEAR REPORT FROM EXECUTIVE COUNCILOR WHEELER

I have been honored to serve another year on the State of New Hampshire Executive Council representing District Five. There are five Council Districts, each one representing approximately 275,00 constituents. The Executive Council has been an important part of the Executive Branch of State Government since colonial times and serves as a check on the Governor's power. One major function is the review of thousands of state contracts. The Governor and Executive Council held 22 meetings in 2023 in which approximately 2919 contracts were reviewed.

In addition to approving state contracts, the Council also approves all judicial and agency Commissioner nominees brought forward by the Governor. We conducted 11 Public Hearings and confirmed 8 Justices to serve in our court system as well as confirming 2 Commissioners to serve as heads of agencies for the State of New Hampshire.

The Executive Council approves members of State Boards and Commissions of which 322 confirmations took place over the past year. If you are interested in serving please send your resume to Governor Sununu, State House, 107 North Main Street, Concord, NH 03301 attention Director of Appointments/Liaison or call (603 271-2121) for additional information. A complete list of all state boards and commissions is available at the NH Secretary of State website: <https://www.sos.nh.gov/administration/governor-executive-council>

This year's District 5 on the road meeting took place in Rindge, New Hampshire this fall. We started off with the Breakfast meeting at 8:00 a.m. hosted by Franklin Pierce University, in Peterson Manor, followed up by the regular meeting in Spagnuolo Hall, at 10:00 a.m. at Franklin Pierce University. The meetings were informative and the hosts did a wonderful job accommodating.

The coming year marks the closing of this term and I look forward to serving again as your Executive Councilor. The Governor and Executive Council meet approximately every 2 weeks, please visit <https://www.council.nh.gov/> for information about the Executive Council, meetings, public hearings, meeting minutes and agendas. All Governor and Executive Council meetings are open to the public for observation.

I am available at 603-271-3632 or David.K.Wheeler@nh.gov

Sincerely,
David K. Wheeler
Executive Councilor, District Five



TOWN OF HUDSON

Office of the Chief Assessor



Jim Michaud
Chief Assessor, CAE
Email: jmichaud@hudsonnh.gov / www.hudsonnh.gov

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6009 • Fax: 603-598-6481

For the 2023 property tax year the Town is 1 year past its 5-year (required by constitutional & statutory law) Town-wide revaluation in 2022, that revaluation being the first one since the 2017 property tax year. The pace of real estate market appreciation has continued through the most recent annual assessment date of April 1 2023, the last 4 years plus of real estate appreciation is nothing short of record-breaking, unprecedented comes to the mind of most all market participants and professionals. The Town's 2023 tax rate of \$15.68 is the 3rd lowest overall tax rate the Town has seen in 54+ years. The next state-mandated reassessment has to be completed by and inclusive of the 2027 property tax year, the department is reserving funds for that next revaluation via the capital reserve fund process.

The department continues to provide quality, professional and timely service to the taxpayers that come into our office for help with applications for Elderly Exemptions, Veterans' Tax Credits, Disabled Exemptions, Blind Exemptions Solar Exemptions etc., as well as to work on the myriad of processes that are part of the Assessing Department's responsibilities. We would also not be as responsive to your needs and questions without the valued assistance of Administrative Aide II, Amy McMullen as well as Mike Rotast, Deputy Assessor, and myself, and all of the above's skills and work ethic having saved both time and money for the Town's taxpayers before, during, and after the tax bills go out.

In summary, this department prides itself on providing the best service and support to its constituency, the taxpayers of Hudson. As always, the public is invited to visit our office to access the assessment data available on public access terminals. In addition, we have been able to continue internet access to the Town's assessment database, property tax maps, as well as the Town's Geographic Information System (GIS) on the web to members of the general public, as well as those who may be homebound or not easily mobile. (Go to <http://www.hudsonnh.gov>). The Department has been fortunate to have the support of the Board of Selectmen, the Town Administrator, other elected officials, all town departments as well as the citizens of the Town of Hudson over the past year. Thank you for the opportunity to assist you during the prior year.

Sincerely,

Jim Michaud
C.N.H.A., CAE, AAS, CPM, Chief Assessor

EXEMPTIONS

Effective with the 1996 property tax year, the laws governing the various forms of property tax relief available to landowners had been standardized. Under the new process, taxpayers have until April 15th prior to the June tax bill to file an application for exemption, credit, or tax deferral.

Exemption for Solar Energy – RSA 72:61 & 72:62

Property assessment exemption equal to 100% of the of the assessed value of qualifying equipment under the statutes, for property tax purposes, for persons owning real estate equipped with a solar energy system as defined in RSA 72:61 (Approved BOS Ordinance Amendment, Dec. 22, 2015)

IMPORTANT: Filing deadline for 2024 is April 15th.

Exemption for the Blind – RSA 72:37

1. Determined legally blind by the Administrator of Blind Services of the Vocational Rehabilitation Division of the State of New Hampshire Education Department.
2. Exempt each year on assessed value for property tax purposes of his/her residential real estate to the value of \$121,000 (approved March 8, 2022 Town Ballot Vote).
3. **IMPORTANT: Filing deadline for 2024 is April 15th.**

Exemption for the Elderly – RSA 72:39-a & b

1. Have to reside in the State of New Hampshire for at least three (3) years preceding April 1st in which the exemption is claimed.
2. Have a net income from all sources of less than \$45,000, if single, including Social Security, or if married, less than \$55,000, including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - (a) Life insurance paid on the death of an insured;
 - (b) Expenses and costs incurred in the course of conducting a business enterprise;
 - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
4. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:
 - (a) Owned by the applicant; or
 - (b) Owned by the applicant jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or
 - (c) Owned by the applicant joint or in common with a person not the applicant's spouse, if the applicant meets the applicable age requirements for the exemption claimed; or
 - (d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least five (5) years.
3. Is at least 65 years of age or older on or before April 1st. An exemption of \$121,000 for residents 65 years of age up to 74; \$144,000 from 75 years of age up to 80; and \$173,000 from 80 years of age and older is applied to the assessed value of the property. (Approved at Town Ballot Vote March 8, 2022.)
5. **IMPORTANT: Filing deadline for 2024 is April 15th.**

Exemption for the Disabled – RSA 72:37-b

1. Any person determined eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in the amount of \$121,000 off of the assessed value of the residential property. Have to have resided in the State of New Hampshire for at least five (5) years preceding April 1st in which the exemption is claimed.
2. Have a net income, from all sources, of less than \$45,000 including Social Security, or if married a net income of less than \$55,000 including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - (a) Life insurance paid on the death of an insured;
 - (b) Expenses and costs incurred in the course of conducting a business enterprise;
 - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes. (Approved at Town Ballot Vote on March 8, 2022.). Please contact the Assessing Department on the above for further details.
4. **IMPORTANT: Filing deadline for 2024 is April 15th.**

Veteran's Credits

Optional Veterans' Tax Credit - RSA's - 72:28, 72:29, 72:30

1. The applicant must have served;
 - (a) Not less than ninety (90) days of active service in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28 and have been honorably discharged; or, for Active Duty;
 - (b) As per RSA 21:50 serve in the united States armed forces for more than 4 years and continue to serve; or, for National Guard and Reservists;
 - (c) ALL Titles of training and service time (10, 12, 14, 32 etc.) will now count as active service towards the 90 day minimum active service requirement.
2. Service in a qualifying war or armed conflict shall be as follows below:
 - (a) World War I between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia, provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service.
 - (b) World War II between December 7, 1941 and December 31, 1946.
 - (c) Korean Conflict between June 25, 1950 and January 31, 1955.
 - (d) Vietnam Conflict between December 22, 1961 and May 7, 1975.
 - (e) Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal.
 - (f) Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law.
 - (g) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.
3. The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit. For Active Duty, a verifying document, (as per director of Office of Veteran Services (NH)), is DFAS Form 7021, "LES".

4. The credit is in the amount of \$600.00 and is applied to the amount of taxes owed. (Passed by voters in March, 2021)
5. A husband and wife (and Civil Union partners), each qualifying for a tax credit, shall each be granted a tax credit upon their residential real estate as provided under RSA 72:28, I or II.
6. **IMPORTANT: For 2024 tax year, deadline is April 15th, 2024**

On-line law reference for RSA 72:28 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28.htm>

On-line law reference for RSA 72:29 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29.htm>

On-line law reference for RSA 72:30 ; <http://www.gencourt.state.nh.us/rsa/html/V/72/72-30.htm>

All Veteran's Tax Credit - RSA - 72:28-b

A person shall qualify for the All Veteran's Tax Credit if the person is:

1. A resident of this state who served not less than 90 days on active service in the armed forces of the United States.
2. Honorably discharged or an officer honorably separated from service, the spouse or surviving spouse of such resident, provided that **ALL** titles of training and service time (10, 12, 14, 32 etc.) will now count as active service towards the 90 day minimum active service requirement.
3. ALL Titles of training and service time (10, 12, 14, 32 etc.) will now count as active service time towards the 90 day minimum active service requirement by a member of a national guard or reserve, shall be included as service under this paragraph.
4. Provided, however, that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.
5. The applicant must provide a copy of their DD214 (discharge document) or other sufficient proof when applying for this credit.
6. The credit is in the amount of \$600.00 and is applied to the amount of taxes owed. (Passed by voters in March 2021)
7. A husband and wife, each qualifying for a tax credit, shall each be granted a tax credit upon the residential real estate as provided under RSA 72:28, I or II.
8. **IMPORTANT: For 2024 tax year, deadline is April 17th, 2024**

On-line law reference for RSA 72:28 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28-b.htm>

Disabled Veteran Tax Credit - RSA 72:35

1. The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit.
2. A Disabled Veteran Tax Credit is in the amount of \$3,000.00 and is deducted from the amount of taxes owed. (Passed by voters in March, 2021)
3. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$3,000 of property taxes on the person's residential property.
4. The qualification for this credit includes the applicant providing written documented proof that the veteran has been determined, by the US Veteran's Administration, to be totally and permanently disabled as a result of a service-connected injury.
5. **IMPORTANT: For 2024 tax year, deadline is April 15th, 2024**

On-line law reference for RSA 72:35 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-35.htm>

Spouse of a Veteran Killed in Action - RSA 72:29-a

1. The surviving spouse of any person who was killed or died while on active duty in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of \$2,000, deducted from the amount of taxes owed upon the surviving spouse's property. (Passed by voters March 2007)
2. The term surviving spouse as used in RSA 72:29-a shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
3. **IMPORTANT: For 2024 tax year, deadline is April 15th, 2024**
On-line law reference for RSA 72:29-a : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29-a.htm>

Certain Disabled Veterans - RSA 72:36-a

Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which as been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead, provided that:

1. The person or officer:
 - (a) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability; or
 - (b) Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or
 - (c) Has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.
2. Satisfactory proof of such service connection disability is furnished to the assessors.
3. **IMPORTANT: For 2024 tax year, deadline is April 15th, 2024**
On-line law reference for RSA 72:36-a : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-36-a.htm>

Current Use

In order to encourage appreciation for the environment, conserve land and other resources, and to maintain open space, there are provisions for placing land in Current Use status where it is assessed at significantly lower values. Many requirements must be met and various restrictions do apply, including, in most cases, a 10 acre minimum requirement. If you desire to investigate further, you will want to look up RSA 79-A and/or also stop in the Assessing Department to get assistance. For more information regarding Current Use, Tax Assessing laws in the State of NH, please visit <http://www.nh.gov/revenue>. **IMPORTANT: Filing deadline is April 15th, 2024 for the 2024 tax year.**

Assessor's Office Statistics

Tax Year	Net Valuation	Increase in Assessed Value	Tax Rate Per \$1,000	Assessment Ratio - %
2023	\$4,928,386,656	\$160,371,537	\$15.68	N/A
2022	\$4,768,015,119	\$1,549,082,599	\$14.69	94.2%
2021	\$3,218,932,520	\$39,932,191	\$21.67	71.3%
2020	\$3,179,000,329	\$50,039,529	\$21.37	80.73%
2019	\$3,128,960,800	\$19,714,057	\$20.28	88.5%
2018	\$3,109,246,743	\$37,291,871	\$20.10	91.5%
2017	\$3,070,662,972	\$427,122,467	\$19.72	97.8%
2016	\$2,641,720,555	\$35,560,635	\$21.97	87.94%
2015	\$2,606,159,920	\$35,466,287	\$21.25	92.7%
2014	\$2,570,693,633	\$30,108,525	\$20.83	97.8%
2013	\$2,540,585,108	\$14,686,517	\$20.56	98.8 %
2012	\$2,525,898,591	(\$383,497,875)	\$19.95	99.6%
2011	\$2,909,396,466	(\$2,221,622)	\$16.62	116.2%
2010	\$2,911,618,088	\$16,585,543	\$16.11	114.5%
2009	\$2,895,032,545	\$21,060,723	\$15.34	110.4%
2008	\$2,873,971,822	\$22,491,407	\$15.96	101.6%
2007	\$2,851,480,415	\$350,379,063	\$15.01	97.9%
2006	\$2,501,101,352	\$30,470,066	\$17.22	84.3%
2005	\$2,470,631,286	\$29,335,284	\$16.50	85.2%
2004	\$2,441,296,002	\$508,810,229	\$15.95	93.3%
2003	\$1,935,485,773	\$13,465,104	\$19.18	82%
2002	\$1,922,020,669	\$648,423,756	\$17.45	92%

*2002, 2004, 2007, 2012, 2017 & 2022 Property Revaluations

Tax Rate Summary

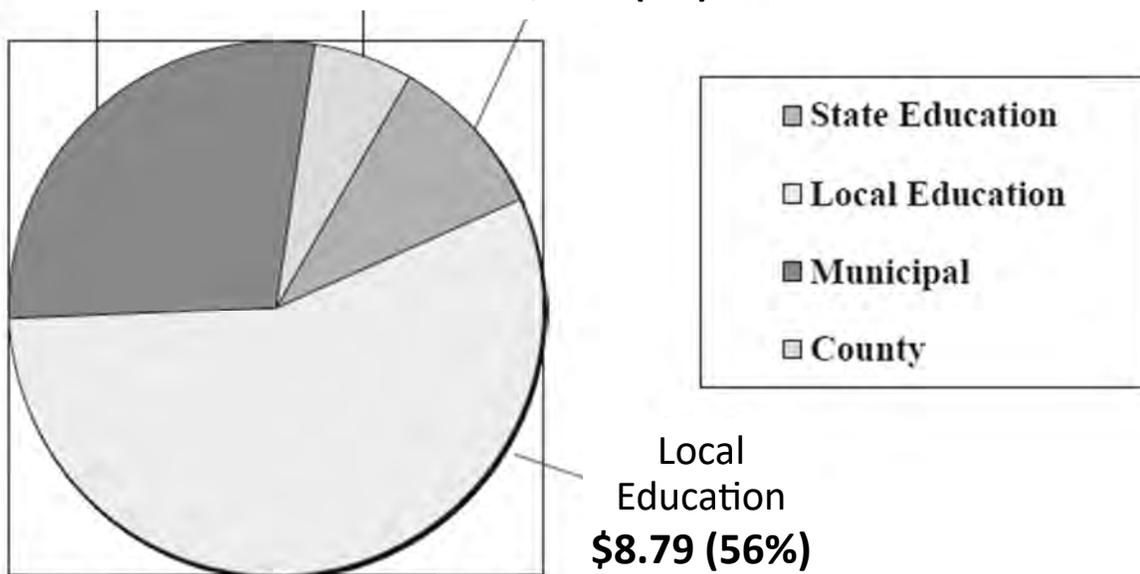
	— Schools —		County	Municipal	Total
	State	Local			
2011 % of Rate	\$2.11 (12.69%)	\$8.35 (50.24%)	\$.98 (5.90%)	\$5.18 (31.17%)	\$16.62 (+3.17%)
2012 % of Rate	\$2.49 (12.49%)	\$10.04 (50.33%)	\$1.15 (5.76%)	\$6.27 (31.43%)	\$19.95 (+20.04%)
2013 % of Rate	\$2.53 (12.30%)	\$10.4 (50.83%)	\$1.21 (5.89%)	\$6.37 (30.98%)	\$20.56 (+3.06%)
2014 % of Rate	\$2.49 (12%)	\$10.76 (52%)	\$1.23 (6%)	\$6.35 (30%)	\$20.83 (1.31%)
2015 % of Rate	\$2.45 (12%)	\$11.17 (52%)	\$1.30 (6%)	\$6.33 (30%)	\$21.35 (+ 2 %)
2016 % of Rate	\$2.44 (11%)	\$11.92 (54%)	\$1.32 (6%)	\$6.29 (29%)	\$21.97 (+3.28%)
2017 % of rate	\$2.11 (11%)	\$10.70 (54%)	\$1.19 (6%)	\$5.72 (29%)	\$19.72 (- 10.24%)
2018 % of rate	\$2.14 (11%)	\$11.27 (56%)	\$1.15 (6%)	\$5.54 (27%)	\$20.10 (+1.89%)
2019 % of rate	\$2.10 (11%)	\$11.48 (56%)	\$1.15 (6%)	\$5.55 (27%)	\$20.28 (+.009%)
2020 % of rate	\$2.08 (10%)	\$12.00 (56%)	\$1.15 (5%)	\$6.14 (29%)	\$21.37 (+ 5.37%)
2021 % of rate	\$2.04 (9%)	\$11.91 (55%)	\$1.20 (6%)	\$6.52 (30%)	\$21.67 (+1.38%)
2022 % of rate	\$1.02 (7%)	\$8.28 (56%)	\$0.81 (6%)	\$4.58 (31%)	\$14.69 (-32.21%)
2023 % of rate	\$1.29 (8%)	\$8.79 (56%)	\$0.89 (6%)	\$4.71 (30%)	\$15.68 (+6.74%)

Valuation Summary

	2022	2023
Land--Value Only	\$1,376,882,663	\$1,480,208,497
Residential Buildings	\$2,704,036,502	\$2,751,391,036
Commercial/Industrial Bldgs.	\$514,186,136	\$524,922,423
Utilities	\$186,193,700	\$187,088,500
Manufactured Housing	\$18,267,000	\$17,904,900
Exempt Properties + Land	\$237,717,648	\$242,857,200
Gross Valuation	\$5,037,283,649	\$5,204,372,556
Exempt Properties (Minus)	\$237,717,648	\$242,857,200
Exemptions (Minus)	\$31,550,882	\$33,128,700
Net Valuation	\$4,768,015,119	\$4,928,386,656

2023 Property Tax Breakdown: \$15.68

Municipal \$4.71 (30%) County \$0.89 (6%) State Education \$1.29 (8%) Education Costs Represents 64% of total property taxes in 2023





Hudson Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

[Redacted Signature]

James Michaud (Chief Assessor)

[Redacted Header]

Name	Position	Signature
Marilyn McGrath	Chairman	
David Morin	Vice-Chairman	
Kara Roy	Selectmen	
Bob Guessferd	Selectmen	
Dillon Dumont	Selectmen	

[Redacted Header]

Name	Phone	Email
JAMES MICHAUD 	8866009	JMICAUD@HUDSONNH.GOV

Prepared Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,705.37	\$413,601	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	11.17	\$596	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,623.10	\$1,056,926,089	
1G	Commercial/Industrial Land	2,889.40	\$422,868,211	
1H	Total of Taxable Land	13,229.04	\$1,480,208,497	
1I	Tax Exempt and Non-Taxable Land	4,141.91	\$72,189,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$2,751,391,036	
2B	Manufactured Housing RSA 674:31	0	\$17,904,900	
2C	Commercial/Industrial	0	\$524,922,423	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$3,294,218,359	
2G	Tax Exempt and Non-Taxable Buildings	0	\$170,667,500	
Utilities & Timber			Valuation	
3A	Utilities		\$187,088,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79.5		\$0	
5	Valuation before Exemption		\$4,961,515,356	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	2	\$1,003,300	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$4,960,512,056	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$121,000	14	\$1,694,000
13	Elderly Exemption RSA 72:39-a,b	\$0	179	\$26,610,100
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$121,000	27	\$3,115,900
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	102	\$705,400
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$32,125,400
21A	Net Valuation			\$4,928,386,656
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$4,928,386,656
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$4,928,386,656
22	Less Utilities			\$187,088,500
23A	Net Valuation without Utilities			\$4,741,298,156
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$4,741,298,156



Utility Value Appraiser
 George E. Sansoucy PE LLC

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP				\$15,010,600	\$15,010,600
NEW ENGLAND POWER COMPANY				\$12,726,500	\$12,726,500
PSNH DBA EVERSOURCE ENERGY	\$43,696,500	\$91,013,700			\$134,710,200
	\$43,696,500	\$91,013,700		\$27,737,100	\$162,447,300
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$21,421,700	\$263,400			\$21,685,100
TENNESSEE GAS PIPELINE COMPANY				\$2,956,100	\$2,956,100
	\$21,421,700	\$263,400		\$2,956,100	\$24,641,200



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$600	854	\$510,600
Surviving Spouse RSA 72:29-a	\$2,000		
Tax Credit for Service-Connected Total Disability RSA 72:35	\$3,000	66	\$198,000
All Veterans Tax Credit RSA 72:28-b	\$600	147	\$88,200
Combat Service Tax Credit RSA 72:28-c	\$0		
		1067	\$796,800

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0
Disabled Income Limits		Disabled Asset Limits	
Single	\$45,000	Single	\$160,000
Married	\$55,000	Married	\$160,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Age	Number	Amount	Maximum	Total
65-74	9	65-74	57	\$121,000	\$6,897,000	\$6,814,700
75-79	4	75-79	37	\$144,000	\$5,328,000	\$5,202,000
80+	3	80+	85	\$173,000	\$14,705,000	\$14,593,400
			179		\$26,930,000	\$26,610,100

Income Limits		Asset Limits	
Single	\$45,000	Single	\$160,000
Married	\$55,000	Married	\$160,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit program? (RSA 75:1-a)

Granted/Adopted? Yes Properties: 2

Assessed value prior to effective date of RSA 75:1-a: 10,169,400

Current Assessed Value: \$6,595,539



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	944.58	\$273,091
Forest Land	1,144.65	\$119,724
Forest Land with Documented Stewardship	94.89	\$9,524
Unproductive Land	292.46	\$6,299
Wet Land	228.79	\$4,963
	2,705.37	\$413,601

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	46.35
Total Number of Owners in Current Use	Owners:	92
Total Number of Parcels in Current Use	Parcels:	74

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$637,323
Conservation Allocation	Percentage: 75.00%	Dollar Amount:
Monies to Conservation Fund		\$477,992
Monies to General Fund		\$159,331

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
open space preservation, ballfield, old schoolhouse etc	11.17	5	\$596

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
	0				

Discretionary Preservation Easements RSA 79-D					
	Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments In Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments In Lieu of Taxes (MS-434 Account 3186)	Amount
SOUTHERN NEW HAMPSHIRE MEDICAL CENTER	\$10,245
	\$10,245

Notes



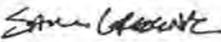
2023
\$15.68

Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$23,225,811	\$4,928,386,656	\$4.71
County	\$4,377,071	\$4,928,386,656	\$0.89
Local Education	\$43,296,398	\$4,928,386,656	\$8.79
State Education	\$6,136,479	\$4,741,298,156	\$1.29
Total	\$77,035,759		\$15.68

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$77,035,759
War Service Credits	(\$796,800)
Village District Tax Effort	
Total Property Tax Commitment	\$76,238,959

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/21/2023
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$40,846,556	
Net Revenues (Not Including Fund Balance)		(\$17,624,199)
Fund Balance Voted Surplus		(\$125,000)
Fund Balance to Reduce Taxes		(\$1,000,000)
War Service Credits	\$796,800	
Special Adjustment	\$0	
Actual Overlay Used	\$331,654	
Net Required Local Tax Effort	\$23,225,811	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$4,377,071	
Net Required County Tax Effort	\$4,377,071	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$57,610,904	
Net Cooperative School Appropriations		
Net Education Grant		(\$8,178,027)
Locally Retained State Education Tax		(\$6,136,479)
Net Required Local Education Tax Effort	\$43,296,398	
State Education Tax	\$6,136,479	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$6,136,479	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$4,928,386,656	\$4,768,015,119
Total Assessment Valuation without Utilities	\$4,741,298,156	\$4,581,821,419
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$4,928,386,656	\$4,768,015,119

Village (MS-1V)

Description	Current Year
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Hudson

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$76,238,959
1/2% Amount	\$381,195
Acceptable High	\$76,620,154
Acceptable Low	\$75,857,764

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Hudson	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$15.68	\$7.84

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$6,736,004
General Fund Operating Expenses	\$87,920,500
Final Overlay	\$331,654

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Hudson	
Description	Amount
Current Amount Retained (9.53%)	\$8,382,806
17% Retained <i>(Maximum Recommended)</i>	\$14,946,485
10% Retained	\$8,792,050
8% Retained	\$7,033,640
5% Retained <i>(Minimum Recommended)</i>	\$4,396,025

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
100-002-000	26 WEST RD	38	\$1,222,000	\$294,600	\$1,516,600
100-004-000	PHYSICAL PROPERTY	0	\$0	\$19,137,800	\$19,137,800
105-035-000	8 R TWIN MEADOW DR	0.236	\$1,400	\$0	\$1,400
109-006-001	288 DERRY RD	0	\$0	\$91,300	\$91,300
110-040-000	126 OLD DERRY RD	0.42	\$135,200	\$0	\$135,200
111-065-000	24 CHAGNON LN	1.253	\$167,700	\$0	\$167,700
116-022-000	8 R HENRY DR	0.69	\$159,000	\$0	\$159,000
118-008-000	40 KIENIA RD	4.01	\$188,100	\$0	\$188,100
125-005-000	41 R BEECHWOOD RD	14	\$20,300	\$0	\$20,300
125-006-000	ROBINSON RD	27.5	\$143,600	\$0	\$143,600
130-005-000	49 ADAM DR	2.74	\$189,500	\$0	\$189,500
133-028-000	TERRA LN	0.678	\$15,800	\$0	\$15,800
134-016-000	19 WOODCREST DR	0.69	\$15,900	\$0	\$15,900
135-004-000	52 ROBINSON RD	47	\$594,500	\$721,000	\$1,315,500
138-063-000	8 ALVIRNE DR	0.783	\$4,900	\$0	\$4,900
138-089-000	194 DERRY RD	27.43	\$1,472,900	\$3,245,000	\$4,717,900
140-056-001	28 MARSH RD	0	\$0	\$1,720,000	\$1,720,000
142-024-000	10 R HAZELWOOD RD	46.28	\$239,100	\$0	\$239,100
143-006-000	13 TIGER RD	43.7	\$168,459	\$0	\$168,459
143-020-000	25 ROBINSON POND DR	6.2	\$201,200	\$0	\$201,200
144-001-000	ROBINSON RD	12.21	\$23,300	\$0	\$23,300
144-002-000	16 ROBINSON RD	30	\$332,400	\$0	\$332,400
145-004-000	415 CENTRAL ST	0.55	\$32,200	\$0	\$32,200
149-036-000	REAR SOUSA BLVD	6.459	\$35,300	\$0	\$35,300
151-054-000	0 RANGERS DR	0	\$0	\$27,800	\$27,800
154-030-000	32 SULLIVAN RD	0.37	\$6,600	\$0	\$6,600
156-064-000	WEBSTER ST	1.151	\$6,600	\$0	\$6,600
160-031-000	49 RANGERS DR	3.013	\$90,600	\$0	\$90,600
160-048-000	70 RANGERS DR	29.1481	\$716,000	\$0	\$716,000
161-038-000	19 INDUSTRIAL DR	0.153	\$175,900	\$33,000	\$208,900
161-039-000	17 INDUSTRIAL DR	1.317	\$308,200	\$0	\$308,200
161-040-000	9 INDUSTRIAL DR	10.53	\$730,700	\$63,600	\$794,300
165-001-000	78 WEBSTER ST	1.18	\$9,600	\$0	\$9,600
165-002-000	88 WEBSTER ST	0.357	\$6,600	\$0	\$6,600
165-003-000	GAMBIA ST	0.254	\$1,500	\$0	\$1,500
165-004-000	GAMBIA ST	0.265	\$1,600	\$0	\$1,600
165-005-000	94 WEBSTER ST	0.233	\$61,600	\$0	\$61,600
165-016-000	3 GAMBIA ST	0.092	\$600	\$0	\$600
165-038-000	1 KENYON ST	0.151	\$11,500	\$0	\$11,500
165-066-000	24 FEDERAL ST	0.231	\$123,100	\$25,800	\$148,900
167-058-001	HIGHLAND ST	0.618	\$139,700	\$0	\$139,700

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
167-084-000	14 MONROE ST	1.043	\$17,300	\$0	\$17,300
168-001-000	8 GREELEY ST	3.468	\$193,200	\$68,300	\$261,500
168-085-000	11 R DANIEL WEBSTER DR	1.468	\$144,300	\$0	\$144,300
168-124-001	6 W WINDHAM RD	0	\$0	\$139,400	\$139,400
169-002-000	36 WINDHAM RD	3.626	\$185,800	\$0	\$185,800
169-003-000	WINDHAM RD	27.49	\$143,500	\$0	\$143,500
169-022-000	REAR WINDHAM RD	1.019	\$6,100	\$0	\$6,100
170-030-000	2 CONSTITUTION DR	18.602	\$2,630,500	\$2,234,200	\$4,864,700
170-044-000	1 CONSTITUTION DR	4.556	\$820,500	\$2,246,200	\$3,066,700
171-055-000	142 KIMBALL HILL RD	52.265	\$209,600	\$0	\$209,600
172-001-000	150 R KIMBALL HILL RD	26.32	\$137,400	\$0	\$137,400
173-017-000	16 TOLLES ST	0.37	\$29,700	\$0	\$29,700
174-106-000	49 R LEDGE RD	30.908	\$79,700	\$0	\$79,700
175-007-000	12 GEORGE ST	0.261	\$113,100	\$0	\$113,100
175-011-000	83 R HIGHLAND ST	0.08	\$5,200	\$0	\$5,200
175-017-000	79 HIGHLAND ST	5.069	\$126,400	\$0	\$126,400
175-034-032	126 FERRY ST	0	\$0	\$34,800	\$34,800
175-046-000	12 WATERLILY PATH	0.065	\$9,000	\$0	\$9,000
175-058-000	LAKESIDE AVE	0.118	\$25,200	\$0	\$25,200
175-068-000	LAKESIDE AVE	0.073	\$11,500	\$0	\$11,500
175-074-000	162 FERRY ST	9.428	\$283,400	\$0	\$283,400
175-082-001	8 CLIFF AVE	0.386	\$133,200	\$0	\$133,200
175-102-000	5 R STATE ST	0.674	\$4,000	\$0	\$4,000
175-115-000	133 FERRY ST	0.653	\$18,700	\$0	\$18,700
175-118-000	6 R RIDGE AVE	0.259	\$1,600	\$0	\$1,600
175-120-000	8 RIDGE AVE	0.475	\$26,000	\$0	\$26,000
176-035-000	239 CENTRAL ST	0.653	\$164,100	\$0	\$164,100
180-009-000	REAR KIMBALL HILL RD	0.804	\$4,600	\$0	\$4,600
182-005-000	55 CENTRAL ST	0.071	\$4,600	\$0	\$4,600
182-042-000	23 MAPLE AVE	9.3	\$241,000	\$0	\$241,000
182-043-000	9 MAPLE AVE	0.151	\$77,700	\$0	\$77,700
182-073-000	15 WEBSTER ST	0.043	\$300	\$0	\$300
182-083-000	3 DERRY ST	0.848	\$229,300	\$5,800	\$235,100
182-094-000	18 LIBRARY ST	1.047	\$133,500	\$582,100	\$715,600
182-095-000	39 FERRY ST	0.171	\$196,100	\$174,600	\$370,700
182-101-000	12 SCHOOL ST	1.306	\$373,500	\$1,808,400	\$2,181,900
182-170-000	2 OAKWOOD ST	0.753	\$310,400	\$163,100	\$473,500
182-175-000	12 LIONS AVE	10.34	\$353,500	\$598,300	\$951,800
182-182-000	R LIONS AVE	0.626	\$3,800	\$0	\$3,800
182-183-000	7 R LIONS AVE	0.762	\$4,600	\$0	\$4,600
182-184-000	13 LIONS AVE	0.309	\$32,100	\$0	\$32,100

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
182-189-000	15 HURLEY ST	0.539	\$3,200	\$0	\$3,200
182-214-000	8 MELENDY RD	1.167	\$198,400	\$126,800	\$325,200
182-218-000	73 CENTRAL ST	0.065	\$44,800	\$0	\$44,800
183-084-000	11 GORDON ST	0.56	\$143,600	\$479,000	\$622,600
184-007-000	8 R GORDON ST	0.288	\$1,700	\$0	\$1,700
185-040-000	23-27 KIMBALL HILL RD	165.81	\$487,300	\$888,300	\$1,375,600
185-040-001	19 KIMBALL HILL RD	2.185	\$352,900	\$1,221,500	\$1,574,400
186-001-000	33 BEAR PATH LN	4.529	\$156,100	\$0	\$156,100
190-108-000	9 GILLIS ST	1.2	\$171,200	\$0	\$171,200
191-051-000	5 R D ST	0.335	\$65,000	\$0	\$65,000
191-187-091	3 OVERLOOK CIR	0	\$0	\$25,700	\$25,700
192-017-000	68 PELHAM RD	39.57	\$345,400	\$0	\$345,400
193-023-000	55 BUSH HILL RD	3.943	\$178,800	\$0	\$178,800
197-002-000	8 RADCLIFFE DR	1.901	\$87,700	\$0	\$87,700
197-012-000	28 RADCLIFFE DR	0.44	\$68,200	\$0	\$68,200
197-040-000	BIRCH ST	1.081	\$170,500	\$0	\$170,500
197-194-000	21 BRENTON AVE	1.142	\$46,100	\$0	\$46,100
197-196-000	17 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-199-000	8 BRENTON AVE	0.172	\$11,100	\$0	\$11,100
197-200-000	10 BRENTON AVE	0.172	\$5,600	\$0	\$5,600
197-201-000	12 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-202-000	14 BRENTON AVE	0.115	\$5,300	\$0	\$5,300
197-203-000	16 BRENTON AVE	0.115	\$5,300	\$0	\$5,300
197-204-000	18 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-205-000	20 BRENTON AVE	0.172	\$11,100	\$0	\$11,100
197-209-000	19 ATWOOD AVE	0.172	\$11,100	\$0	\$11,100
197-212-000	16 ATWOOD AVE	0.05	\$9,000	\$0	\$9,000
198-009-000	14 R ATWOOD AVE	0.057	\$9,200	\$0	\$9,200
198-112-000	13 CHARBONNEAU DR	0.737	\$15,400	\$0	\$15,400
198-146-000	20 COUNTY RD	0.803	\$150,300	\$0	\$150,300
198-149-000	20 R COUNTY RD	3.58	\$578,200	\$0	\$578,200
201-009-000	112 BUSH HILL RD	0.282	\$95,200	\$0	\$95,200
203-003-000	34 ATWOOD AVE	0.098	\$6,500	\$0	\$6,500
203-004-000	36 R ATWOOD AVE	0.308	\$7,600	\$0	\$7,600
203-005-000	36 ATWOOD AVE	0.189	\$7,100	\$0	\$7,100
203-006-000	4 WILLARD ST	0.301	\$30,400	\$0	\$30,400
203-008-000	6 WILLARD ST	0.166	\$6,900	\$0	\$6,900
203-009-000	8 WILLARD ST	0.167	\$6,900	\$0	\$6,900
203-010-000	10 WILLARD ST	0.225	\$7,300	\$0	\$7,300
203-011-000	12 WILLARD ST	0.057	\$2,300	\$0	\$2,300
203-012-000	14 WILLARD ST	0.182	\$7,000	\$0	\$7,000

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
203-013-000	5 WILLARD ST	1.733	\$44,600	\$0	\$44,600
203-014-000	40 ATWOOD AVE	0.521	\$16,800	\$0	\$16,800
203-015-000	31 ATWOOD AVE	0.264	\$14,900	\$0	\$14,900
203-016-000	33 ATWOOD AVE	0.406	\$16,000	\$0	\$16,000
203-017-000	32 BRENTON AVE	0.73	\$36,500	\$0	\$36,500
203-018-000	35 ATWOOD AVE	0.23	\$14,600	\$0	\$14,600
203-019-000	37 ATWOOD AVE	0.689	\$143,800	\$0	\$143,800
203-021-000	24 BRENTON AVE	0.115	\$6,600	\$0	\$6,600
203-068-000	25 SYCAMORE ST	5.761	\$181,600	\$43,800	\$225,400
204-010-000	4 PELHAM RD	0.954	\$167,200	\$0	\$167,200
204-029-000	65 GLEN DR	0.809	\$16,600	\$0	\$16,600
204-031-000	66 GLEN DR	6.661	\$177,800	\$0	\$177,800
205-043-000	17 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-044-000	15 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-045-000	13 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-059-000	20 PARKHURST DR	0.466	\$14,500	\$0	\$14,500
205-060-000	22 PARKHURST DR	0.466	\$14,500	\$0	\$14,500
205-095-001	33 GLEN DR	0.912	\$173,000	\$32,200	\$205,200
205-102-000	65 R PELHAM RD	139.8	\$151,400	\$0	\$151,400
211-066-000	62 BURNS HILL RD	19.824	\$271,700	\$0	\$271,700
212-017-000	99 WASON RD	2.004	\$176,000	\$0	\$176,000
216-015-000	204 LOWELL RD	1.194	\$455,100	\$1,271,200	\$1,726,300
216-018-074	16 HOLLY LN	0	\$0	\$13,900	\$13,900
218-010-000	88 BURNS HILL RD	0.747	\$154,800	\$341,000	\$495,800
219-003-000	67 TRIGATE RD	203.5	\$805,900	\$0	\$805,900
220-002-000	1 R WOODLAND DR	8.603	\$27,000	\$0	\$27,000
222-041-002	9 A WASON RD	0	\$0	\$80,300	\$80,300
223-026-000	55 WASON RD	3.639	\$174,000	\$0	\$174,000
224-004-000	20 MUSQUASH RD	51.953	\$198,400	\$0	\$198,400
226-002-000	51 R TRIGATE RD	48.148	\$236,900	\$0	\$236,900
227-002-001	23 SAGAMORE PARK RD	0	\$0	\$53,900	\$53,900
227-007-000	45 SAGAMORE PARK RD	1.152	\$18,700	\$0	\$18,700
228-040-000	1 R ROSE DR	0.275	\$6,300	\$0	\$6,300
229-001-000	12 RENA AVE	1.383	\$43,600	\$0	\$43,600
231-040-000	75 GOWING RD	10.078	\$140,400	\$0	\$140,400
235-007-000	25 DAVENPORT RD	11.833	\$34,300	\$0	\$34,300
235-008-000	288 R LOWELL RD	4.783	\$25,800	\$0	\$25,800
235-012-001	12 GROVES FARM RD	1.528	\$259,800	\$817,000	\$1,076,800
236-019-000	74 MUSQUASH RD	229.641	\$828,800	\$0	\$828,800
237-013-000	49 R GOWING RD	5.4	\$31,100	\$0	\$31,100
237-047-000	5 BROOK DR	6.531	\$142,300	\$0	\$142,300

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
237-058-000	30 R RICHMAN DR	1.696	\$10,700	\$0	\$10,700
237-059-000	REAR WINDING HOLLOW RD	0.095	\$600	\$0	\$600
237-060-000	REAR WINDING HOLLOW RD	0.701	\$4,200	\$0	\$4,200
241-066-000	52 DRACUT RD	1.187	\$19,200	\$0	\$19,200
241-069-000	33 R DRACUT RD	0.11	\$5,300	\$0	\$5,300
242-050-000	90 R MUSQUASH RD	0.39	\$63,400	\$0	\$63,400
243-034-000	R RICHMAN DR	18.077	\$59,000	\$0	\$59,000
246-088-000	CHALIFOUX RD	0.262	\$1,600	\$0	\$1,600
247-077-000	EAYRS POND RD	0.245	\$124,500	\$0	\$124,500
248-076-000	9 GOWING RD	8.277	\$63,200	\$0	\$63,200
251-022-000	92 RIVER RD	2.518	\$85,100	\$0	\$85,100
252-001-000	37 WINSLOW FARM RD	11.95	\$242,700	\$0	\$242,700
252-055-000	ANNA LOUISE DR	0.089	\$500	\$0	\$500
253-006-000	10 SCHAEFFER CIR	5.26	\$102,700	\$0	\$102,700
253-066-000	9 SCHAEFFER CIR	19.58	\$70,900	\$0	\$70,900
253-079-000	ANNA LOUISE DR	0.359	\$2,200	\$0	\$2,200
253-080-000	SCHAEFFER CIR	0.443	\$2,700	\$0	\$2,700
253-081-000	SCHAEFFER CIR	0.121	\$700	\$0	\$700
258-017-000	REAR DRACUT RD	0.345	\$2,100	\$0	\$2,100
Count = 183		1655.15	\$24,908,059	\$38,809,700	\$63,717,759

Town of Hudson Inventory of School District-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
130-003-000	200-202 DERRY RD	111.12	\$4,522,700	\$29,085,500	\$33,608,200
130-015-000	211 DERRY RD	107.65	\$617,400	\$714,000	\$1,331,400
139-009-000	190 DERRY RD	18.00	\$1,545,300	\$14,544,500	\$16,089,800
182-102-000	20 LIBRARY ST	0.83	\$303,400	\$1,690,200	\$1,993,600
182-109-000	33 SCHOOL ST	8.15	\$1,316,700	\$5,832,600	\$7,149,300
182-110-000	22 LIBRARY ST	1.79	\$288,400	\$3,304,000	\$3,592,400
183-087-000	1 MEMORIAL DR	28.53	\$1,597,000	\$16,976,900	\$18,573,900
198-151-000	10 PELHAM RD	16.24	\$1,616,900	\$11,345,200	\$12,962,100
Count = 8		292.31	\$11,807,800	\$83,492,900	\$95,300,700

Town of Hudson Inventory of Church-Owned Property

Map/Lot	Owner	Location	Acres	Land Value	Building Value	Total Value
140-047-000	HUDSON CONGREGATION	128 GREELEY ST	2.165	\$259,000	\$1,097,300	\$1,356,300
156-035-000	THE SANCTUARY	123 DERRY RD	0.97	\$168,200	\$839,000	\$1,007,200
166-001-000	ST PATRICK CEMETERY	71 DERRY ST	49.391	\$387,700	\$37,100	\$424,800
166-017-000	ST. CASIMIR CEMETERY	31 LEDGE RD	19.063	\$267,500	\$11,600	\$279,100
176-034-000	FIRST BAPTIST CHURCH OF HUDSON	234-236 CENTRAL ST	1.2	\$306,000	\$1,218,700	\$1,524,700
182-049-000	COMMUNITY CHURCH OF HUDSON	19 CENTRAL ST	0.461	\$123,900	\$1,410,200	\$1,534,100
182-129-000	ST JOHN THE EVANGELIST CHURCH	23-27 LIBRARY ST	1.972	\$318,500	\$2,071,500	\$2,390,000
210-010-000	PRESENTATION OF MARY CONVENT	180-186 LOWELL RD	97.419	\$14,629,800	\$23,739,000	\$38,368,800
228-054-000	NEW LIFE CHRISTIAN CHURCH	272 LOWELL RD	6.94	\$332,700	\$1,728,400	\$2,061,100
235-009-000	ST. KATHRYN CHURCH	4-10 DRACUT RD	12.374	\$1,400,000	\$4,627,300	\$6,027,300
Count = 10			191.96	\$18,193,300	\$36,780,100	\$54,973,400

Town of Hudson Inventory of Cemeteries

Map/Lot	Owner	Location	Acres	Land Value	Building Value	Total Value
147-028-000	HILLS FARMS CEMETERY	20 DERRY LN	3.604	\$185600	\$0	\$185600
176-017-000	WESTVIEW CEMETERY	20 BURNHAM RD	17.04	\$244700	\$0	\$244700
176-031-000	WESTVIEW CEMETERY	226 R CENTRAL ST	0.13	\$0	\$0	\$0
183-005-000	SUNNYSIDE CEMETERY	98 CENTRAL ST	2.817	\$162800	\$0	\$162800
Count = 4			23.591	\$593,100	\$0	\$593,100

Charitable Institution-Owned and Veteran Institution-Owned Property

Map/Lot	Owner	Location	Acres	Land Value	Building Value	Total Value
106-006-000	AREA AGENCY PROPERTIES, LLC	5 A & B TWIN MEADOW DR	2.319	\$177,900	\$333,400	\$511,300
109-010-000	SOUTHERN NH MEDICAL CENTER	300 DERRY RD	5.094	\$531,800	\$2,292,900	\$2,824,700
136-036-000	HUDSON MEMORIAL POST 5791 VFW	15 BOCKES RD	5	\$273,000	\$574,100	\$847,100
147-027-000	ALVIRNE SCHOOL	160 DERRY RD	16.201	\$280,700	\$458,900	\$739,600
168-122-000	HUDSON GRANGE #11, P. OF H.	4 WINDHAM RD	0.289	\$287,300	\$156,800	\$444,100
182-022-000	AMERICAN LEGION	14 REED ST	0.253	\$187,800	\$9,600	\$197,400
182-030-000	AMERICAN LEGION	37 CENTRAL ST	0.399	\$120,500	\$702,000	\$822,500
183-100-000	HUDSON MEMORIAL POST 5791 VFW	14 MELENDY RD	3.89	\$661,300	\$701,800	\$1,363,100
190-015-000	KIWANIS CLUB OF HUDSON INC	31 CROSS ST	2.682	\$180,100	\$0	\$180,100
190-085-000	AREA AGENCY PROPERTIES, INC	13 BUNGALOW AVE	0.3	\$128,000	\$320,600	\$448,600
242-058-000	PLUS CO, THE	112 MUSQUASH RD	0.906	\$148,300	\$303,800	\$452,100

Count = 11 37.333 \$2,976,700 \$5,853,900 \$8,830,600

Town of Hudson Inventory of Other Town-Owned Property

Map/Lot	Owner	Location	Acres	Land Value	Total Value
226-001-000	PELHAM, TOWN OF	90 R GOWING RD R	24.813	\$65,500	\$65,500
257-004-000	TYNGSBORO, TOWN OF	38 R PINE RD R	8.959	\$53,600	\$53,600
258-001-000	TYNGSBORO, TOWN OF	32 R SCHAEFFER CIR R	8.424	\$48,000	\$48,000

Count = 3 42.20 \$167,100 \$167,100

Federally-Owned Property in Hudson

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
215-005-000	35 EXECUTIVE DR	4.825	\$741,800	\$1,631,700	\$2,373,500

Town of Hudson Inventory of State-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR	3.10	\$18,600	\$0	\$18,600
122-003-000	OLD DERRY RD	29.00	\$149,600	\$0	\$149,600
128-009-000	301 WEBSTER ST	1.39	\$163,700	\$184,500	\$348,200
134-048-000	62 ROBINSON RD	107.00	\$475,100	\$14,300	\$489,400
139-051-000	179 DERRY RD	16.84	\$223,100	\$3,600	\$226,700
144-022-001	CENTRAL ST	0.03	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	1.10	\$15,600	\$0	\$15,600
153-015-000	361 CENTRAL ST	20.00	\$1,514,200	\$0	\$1,514,200
153-016-000	367 CENTRAL ST	4.69	\$572,500	\$0	\$572,500
159-006-000	64 GREELEY ST	5.21	\$139,100	\$0	\$139,100
159-026-000	4 BARRETTS HILL RD	5.48	\$194,200	\$0	\$194,200
159-029-000	2 BARRETTS HILL RD	2.05	\$176,300	\$0	\$176,300
159-034-000	BARRETTS HILL RD	0.49	\$3,000	\$0	\$3,000
169-012-000	41 WINDHAM RD	5.10	\$175,100	\$0	\$175,100
169-014-000	261 CENTRAL ST	15.62	\$76,800	\$0	\$76,800
169-015-000	CENTRAL ST	54.85	\$266,500	\$0	\$266,500
175-165-000	FERRY ST	38.46	\$193,800	\$0	\$193,800
178-012-000	76 KIMBALL HILL RD	2.04	\$176,300	\$0	\$176,300
178-022-000	89 KIMBALL HILL RD	16.06	\$252,200	\$0	\$252,200
178-026-000	75 KIMBALL HILL RD	17.86	\$239,100	\$0	\$239,100
186-014-000	SPEARE RD	19.35	\$104,500	\$0	\$104,500
194-005-000	REAR BUSH HILL RD	37.59	\$189,400	\$0	\$189,400
212-005-000	94 WASON RD	1.39	\$163,800	\$312,200	\$476,000
212-007-000	98 WASON RD	1.41	\$164,000	\$329,000	\$493,000
212-022-000	121 R WASON RD	75.36	\$261,100	\$0	\$261,100
217-034-001	5 A MARK ST	0.92	\$165,100	\$167,800	\$332,900
217-034-002	5 B MARK ST	0.92	\$165,100	\$158,100	\$323,200
218-001-000	TRIGATE RD	22.50	\$120,100	\$0	\$120,100
218-009-000	5 MUSQUASH RD	2.73	\$171,300	\$0	\$171,300
218-030-000	21 TRIGATE RD	0.83	\$160,000	\$0	\$160,000
222-044-000	232 LOWELL RD	64.02	\$2,916,800	\$0	\$2,916,800
223-031-000	39 WASON RD	0.90	\$155,700	\$285,700	\$441,400
223-032-000	37 WASON RD	0.99	\$161,100	\$250,300	\$411,400
223-033-000	35 WASON RD	1.39	\$163,800	\$313,800	\$477,600
223-034-000	33 WASON RD	1.47	\$162,900	\$0	\$162,900
224-007-000	MUSQUASH RD	9.57	\$51,800	\$0	\$51,800
234-002-000	1 RIVER RD	0.40	\$101,700	\$0	\$101,700
246-087-000	EAYRS POND RD	19.73	\$106,500	\$0	\$106,500
Count = 38		607.83	\$10,509,700	\$2,019,300	\$12,529,000



TOWN OF HUDSON

Benson Park Committee



John V. “Jack” Madden, Chairman Dave Morin, Selectmen Liaison

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6008 • Fax: 603-816-1291

Committee Staff

John V Madden ,Chairman, 2024
 Judith Brouillette, Vice-Chairman, 2026
 Sarah Petkiewicz, Secretary, 2025
 John Leone, 2024

Erica Carreau, 2025
 Scott Anderson, 2026
 Mike Catanzaro, 2026
 Dillon Dumont, Selectman Liaison

Member Nancy Caron, whose term would have expired in April 2024, resigned from the Committee in January 2023. Mike Catanzaro joined the Committee as a new member in April, with term expiring in 2026. Former Vice-Chairman Ralph Alio stepped down from the Committee at the end of his term in April. The Committee thanked him for his service as Vice-Chair, as well as his service as long-time Chair of the landscape committee. Judith Brouillette was elected as Vice-Chairman in April and Sarah Petkiewicz was elected as Secretary in May. Scott Anderson was appointed new landscape chairman. At the end of calendar year 2023, the Committee now has one Member and two Alternate vacancies. Selectman Dillon Dumont replaced Selectman Dave Morin as Selectmen Liaison in June 2023.

In March, Ralph Alio led a team of Judy Brouillette and John Leone, which inspected 28 existing steel frame picnic tables in the park. Those tables had wooden boards as table tops and as benches. Any broken boards on those tables were replaced with new boards from existing stock.

At March Town Meeting, the addition of \$10,000 to the Benson Park Capital Reserve Fund was approved. The new balance of the Capital Reserve Fund is approximately \$72,504.

In April, the Benson Park Committee has received an original wooden Lithograph Printing Plate, which had been used to print directional signs for the Wild Animal Farm. The lithograph was donated by the family of the late Richard Ahlquist who passed away in 2022. Richard was a former Hudson resident who moved to Florida after retiring. A lover of Benson’s Wild Animal Farm his childhood in the 1950’s and 1960’s, he had obtained an original wooden Lithograph Printing Plate. Fulfilling her late uncle’s wishes, his niece donated it to the Benson Park Committee. At the April meeting, the Committee, presented it to the Friends of Benson Park for eventual display in their Elephant Barn Museum.

The Committee had been investigating the possible installation of a Baby Changing Station in the Family/ Handicapped Restroom. (There is one each in the Men’s and Women’s Restrooms). Committee member Erica Carreau had been diligently investigating this over a few months; we discovered, however, that there is insufficient space to install the baby changing station and maintain the clear dimension for the ADA restroom.

Heavy rain storms in August caused erosion of the grounds in the Dog Park. The Department of Public Works dropped asphalt millings inside the Dog Park and volunteers used the millings to fill in the gullies using wheelbarrows and hand tools.

Volunteer Clean-Up Day was held on the third Saturday of the month from April to October. Time was from 9 am to 2 pm. Volunteers signed the annual release form before they were allowed to work. The Benson Park Committee and the Friends of Benson Park historically had separate lists of volunteers. Beginning in April, the lists were combined and operated by the FoBP using their Sign-Up Genius software. This has worked well for the remainder of the volunteer season.

In the fall of 2022, a contractor removed all the identified asbestos from the Train Station Building and we have a letter certifying this. The next step is to identify and ameliorate the lead paint in the building. With a list of identified contractors from the State, we reached out to vendors to get three quotes. However, it has been difficult getting responses; so, in 2024 we will redouble our efforts. Once the lead paint has been ameliorated (the standards for a commercial building are less stringent than for a residential building) we can then plan the actions for removal of non-original internal partitions, paneling and suspended ceilings by volunteers. The eventual intent is to restore the interior of the building to its 1916 layout, in accordance with documents from the Boston & Maine Railroad Historical Society.

Landscape Committee Oversight Chair Scott Anderson and Landscape Committee Volunteer Chair Sue Clement have worked together to identify current Adopt-A-Spot participants, determine those who no longer want to participate, and adjust the boundaries of some of the areas. We have reached out to a volunteer from the Hudson VFW who has agreed to fabricate up to 20 standard design adopt-a-spot signs. The Landscape Committee will provide him with the names to engrave on the signs and, after they are fabricated, the Committee and volunteers will stain the signs and paint the names which were engraved. We anticipate having the standardized signs available in early 2024.

Unidentified young adults had vandalized the Gorilla Cage Mural with chalk, but Boy Scout volunteers successfully cleaned it off. A sign was placed to remind people to not deface the mural as was a sign placed with a QR code identifying the artist, Denise Thompson.

Several years ago, the Boston Museum of Science had donated some shelving units and other display fixtures to the Benson Park Committee for use by the Friends of Benson Park in their future Elephant Barn Museum. The DPW has been storing this material in their garage in the Pickleball Court Park on Melandy Road. Member John Leone (also a FoBP Member) inspected the material in August 2023 and determined that it no longer meets the needs for the Museum. John gave DPW permission to dispose of the materials, thus freeing up space in their garage.

The former owners of the Green Meadow Golf Course, on which a new Target Warehouse will be constructed, donated a 2017 model year electric Golf Cart to the Benson Park Committee. Also included in the donation was a new battery and a charging system. The Golf Cart will be used by Committee members who are mobility impaired to visit job sites in the park as well as move tools and other material around. Landscape Chairman Scott Anderson developed instructions for its use both by Committee Members and Friends of Benson Park. As FoBP members are not Town officials, they must sign the waiver form before using the cart. The cart will be hooked up the charger and stored in the basement of the former Kitchen building.

In August, Joe Undercolfer who primarily volunteers to perform all the maintenance of the Dog Park, briefed the Committee on what he does and how he does it. He uses all his own equipment. He plans to retire in 2024 and the Committee should plan for a replacement. At a minimum, the Committee should dedicate additional volunteers on Clean Up Days to help in the Dog Park.

The Board of Selectmen approved for the Benson Park Committee to explore what is needed in order to allow a member of the public to donate to Benson Park using the same page as paying bills due the Town, ranging from Dog Licenses to Property Tax. In September, Chairman Jack met with the Town's IT Director and Finance Director to explore what will be need, how it could work and the feasibility of the project. The Committee reviewed a DRAFT of the procedures in October. After the making the revisions proposed by the Committee, the IT and Finance Directors, the Committee will vote to submit the proposed procedures to the Board of Selectmen and obtain approval to develop the details of the procedures and the costs to move forward. When that is completed, the Committee will ask permission to move forward with implementation.

An alternate entrance gate to the Dog Park was approved in October. Gate City Fence provided reduced cost for time and materials, and DPW contributed the remaining \$1,000. Installation started in December and the gate was placed in service for first week of January 2024. The gate provided an alternate entry/exit

to the Dog Park and is located at the opposite corner of the existing Dog Park entrance, adjacent to the intersection of the Haselton Farm and Meadow View Trails.

The “Small Dog Park” is a 40-foot by 40-foot separate section with its own external gate. The walking surface consists of uneven chunks of asphalt, which is poor and unstable. In early 2024, the Committee plans to dig this out using hand tools, place them outside the fence for subsequent DPW pick up and removal, and then arrange with the DPW to dump more asphalt millings for spreading evenly with the small dog park.

Also in October, the Committee Members Mike, John & Judy as well as FoBP Members Sue and Natalie walked around the park and determined locations for some new park benches. FoBP plans to make an order for new benches in early 2024.

Respectively Submitted

John Madden

John V. Madden
Chairman, Benson Park Committee



Photo, left, shows the loading of a live giraffe in a crate on a flatcar at the Hudson Station in 1929. As it is unloaded from a truck to the flatcar, you can see the destination on the crate: Detroit Zoological Park, Royal Oak Michigan (Today it exists as the Detroit Zoo) Through the Hudson Station, Benson's Wild Animal Farm imported animals from overseas such as this giraffe from Mr. Carl Hagenbeck and also shipped animals to locations in the United States. The Hudson Train Station was located just east of Greeley Street.

Photo, right, shows that, after the crate was unloaded from the truck onto the flatcar, one of the stevedores feeds the giraffe for the trip to Detroit. The Hudson Station was served by the Boston & Maine Railroad until shortly before the beginning of WWII. At some point after the B&M abandoned the rail line, Benson's purchased the Train Station Building and temporarily stored it at the Wild Animal Farm. In 2009, utilizing grant funding, the Town relocated the station building to its current foundation and rehabilitated the exterior of the Station.





TOWN OF HUDSON

Conservation Commission



William Collins, Chairman Dave Morin, Selectmen Liaison

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6008 • Fax: 603-816-1291

The Conservation Commission (HCC) oversees the proper utilization and provides recommendations for the protection of natural and watershed resources within the community of Hudson. The activities of the commission include:

1. Review of all Conditional Use Permits as they pertain to the Wetlands Overlay District and make recommendations to the Planning Board based on field observations and applicant meetings.
2. Research local land and water use areas, and provide recommendations to BOS for the protection, development, and better utilization of these areas.
3. Coordination of activities of unofficial bodies organized for similar purposes.

The activities of the Commission during 2023 are summarized in the following sections.

Conditional Use Permit Reviews

During the year 2023 the HCC provided input to the Planning Board on a number of conditional use permit applications for industrial, residential and commercial purposes.

2022 Conditional Use Permit Review

Date	Map-Lot	Address	Favorable Recommendation		
			For	Opposed	Abstain
01/09/23	217-036	69 Burns Hill — Buffer Impact	5	0	0
12/11/23	175-019	78 Highland — Wetland Restoration	4	0	0
12/16/23	165-049	36 Campbello Street — Buffer Impact, Restoration	5	0	0

Stewardship of Lands:

The HCC is charged with management of Town Conservation Areas and Town Forests located throughout the community. In 2023, commission members continued their efforts to make those leisurely hikes in the wood more enjoyable for all. Numerous trails work days were organized where members spent time maintaining and blazing existing trails and cleaning up old trash and debris.

Along with trail work days the Commission was busy with other projects during 2023, three of which deserve mention here. The first being a revamp of the trail maps available on the towns website. The existing maps looked a bit dated and inaccurate and needed to be refreshed. Commission members sought and received funding from the Planning Board and worked with members of NRPC to update and give a fresh look to the trail maps for six conservation properties and Benson’s Park. This is an ongoing project and further enhancements will be forth coming. Another success story was the improvements made to the

river access point at Merrill Park. Commission members provided partial funding with the remaining monies coming in the form of a matching grant from the State of NH. Improvements included a real parking area, a much improved walking path and stone steps to make it easier for launching car top boats, canoes and kayaks. A big thanks to Don Kirkland in the engineering department for his efforts in obtaining the required permits, design work and organizing the contractors to get this job done. I'd also like to acknowledge the President of the Hudson Chamber of Commerce for her input on the availability of grant funding for projects such as this. Lastly, in terms of successful projects the commission sought out the assistance of a state forester to evaluate and provide recommendations for the revitalization of Rangers Town Forest. Referring to the forestry plan for this parcel along with numerous site visits. The commission and forester devised and executed an extensive tree harvest of the property with the hopes of a healthy regeneration growth in years to come. Revenue from the harvest was approximately \$20,000 and will be placed in the town's forestry fund for future projects.

Conservation Land Acquisition and Conservation Easement Evaluation:

This year the Commission with the assistance of Town Engineer Elvis Dhima successfully negotiated the purchase of 43.7 Acres of land along the southwestern end of the Robinson Pond. This purchase ties in well with the purchase of the Berrigan property a few years ago along the southeastern side resulting in permanent protection all lands around the entire southern end from future development, increase open space and will hopefully improve the overall health of the pond. On these matters Commission members will continue to expand upon open space when land purchase opportunities arise. As an additional point of interest, our town liaison Mr. Dhima is currently studying other improvements that could be implemented in the northern end of Robinson Pond to further enhance overall water quality.

It really does take a village so to speak to do all that we do. My many thanks to my fellow commission members, our very supportive town engineering staff, Engineer Elvis Dhima, Don Kirkland and Doreena Stickney, our Selectman liaison Dave Morin, Highway Superintendent Jay Twardosky and Town Administrator Steve Malizia for their support and contributions to the success of the HCC. Hope to see you out on the trails.

Bill Collins

Bill Collins,
Chairman, Hudson Conservation Commission





TOWN OF HUDSON

Engineering Department



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-816-1291

The Engineering Department is pleased to say that the Town of Hudson had a very busy construction season in 2023. I have been with the Town of Hudson for over nine years alongside Doreena Stickney, Administrative Aide, and Don Kirkland, Civil Engineer, who also works full time.

The ongoing function of the Engineering Department is to manage three broad categories of activities. The first is to provide technical support to the Town's governing bodies. These bodies include the Board of Selectmen, Planning Board, Municipal Utility Committee, Conservation Commission and the Zoning Board of Adjustment. The second is to provide review and inspection of development projects, and the third is to oversee and manage infrastructure related projects such as bridges, roads, water, drainage and sewer.

The status of major projects and programs are as follows:

- **Industrial Discharge Agreement (IDA) Program:** Hudson conducts its own Industrial Pretreatment Monitoring Program, which is similar to and coordinated with the City of Nashua Industrial Pretreatment Program. Fuss & O'Neill, Inc. has been retained by the Town of Hudson to provide professional engineering services relative to the Industrial Pretreatment Program. Fuss and O'Neil assists the Town in performing industrial site inspections, coordination of industrial sampling, compliance monitoring, issuance of permits, and communication with the State and Federal authorities.
- There are currently 52 participants in the program. The owner or operator of any industrial or commercial establishment, public or privately owned, which discharges or intends to discharge wastewater within the Town of Hudson, must complete an application through the Engineering Department.
- **Water Supply Wells – Environmental Monitoring Program:** This monitoring program was established through a joint effort between the Town of Hudson and the New Hampshire Department of Environmental Services (NHDES), in order to maintain the long term functionality of the Hudson owned Dame/Ducharme wells (located in Litchfield) through the preservation of the Darrah Pond aquifer. This requires on-going measurement of groundwater elevations within existing monitoring wells drilled into the aquifer, as well as surface water elevation measurements at Darrah Pond. Due to PFOA levels, we have stopped using this well as of June 30, 2021.
- **Water Utility Maintenance and Capital Improvements:** The aging infrastructure composing the Hudson Water Utility requires routine maintenance. As well, the system continues to expand as the demands of its user's increases, requiring future capital improvements. In 2023, the Engineering Department managed the routine maintenance activities conducted by the our system operator, WhiteWater, Inc. The Engineering Department manages the budget on behalf of the water utility, and updates the Municipal Utility Committee on a monthly basis. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with WhiteWater, Inc., who observes the system's performance continuously. In addition, a second operational system has been set up at the Town Hall and allows staff to constantly monitor the system as well.
- **Burns Hill Road Landfill and West Road Landfill:** These are closed landfills that continue to be monitored in accordance with our Groundwater Management Permits through the NHDES. The Engineering Department will conduct the filing and permitting internally.

- NPDES Stormwater Program (MS4): The Clean Water Act authorizes states, which are delegated the authority by the USEPA, to regulate point sources that discharge pollutants into waters of the United States through the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES Program regulates discharges from municipal separate storm sewer systems (MS4s), construction activities, and industrial activities. The Town of Hudson is an MS4, and is therefore regulated under a permit issued in 2003. Annual reporting of our activities to comply with the permit is conducted by the Engineering Department.
- In 2013, the EPA released a draft of the 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit and were implemented in July of 2018. The Town has hired VHB, Inc. for the next five years to assist with the new MS4 requirements.
- In 2023, the Department of Public Works continued their street sweeping efforts, catch basin maintenance, and trash and hazardous waste collection activities, all in compliance with the 2003 permit. The Town Engineer conducted routine inspections of all active construction projects, ensuring appropriate erosion controls were in place and maintained. As well, the Engineering Department has attended countless meetings with surrounding municipal engineers and public works directors, ensuring we receive the most up to date information available relative to the release of the pending permit revision. The Town of Hudson strictly enforces storm water management requirements and strongly encourages compliance.

Project Status Updates for 2023

- Marsh Road Booster Station is related to building an above ground booster station. This project is 100 % funded by water users and it is projected for completion in 2024. See Appendix A.
- The Public Works and Engineering Departments now have live access to all sewage pump stations, which provide live alarms and flow data around the clock. See Appendix B.
- Lowell Road widening, from Wason Road to the Sagamore Bridge: VHB, Inc. has completed the design for this project and construction started in 2023 and completion is scheduled for 2024. See Appendix C.
- The Engineering Department completed the design of Lowell Road over the First Book bridge, which is currently on the NHDOT red List. This project is funded by American Rescue Plan funds and is scheduled for construction in late 2023, early 2024. See Appendix D.
- GIS Database infrastructure: The Engineering Department continues to manage and oversee the GIS updates for water, sewer, drainage, gas, fiber optics, known asbestos sites, and fire alarms throughout the town, which can be accessed through portable devices at any location in town, as shown on Appendix E. A new GIS link is available for public use. Currently, we are the only municipality in NH that has all this information available on GIS.
- The Engineering Department manages and oversees day-to-day water operations related to treatment, distribution, maintenance, repairs and contract oversight. See Appendix F.
- Hudson Traffic Management and Operations System: We have incorporated two Adoptive Signal Systems to improve the traffic flow at the Library St. common and Lowell Road (Pelham and Fox Hollow) and have added state of the art cameras, which provide better detection, operation, and allows the staff to get remote access to respond faster to malfunctions or emergency situations. As of now, we have all of the town owned and operated intersections on this system and one State intersection. See Appendix G.
- The Engineering Department is currently managing approximately \$8,931,677.00 for the Town in performance surety bonds and Letters of Credit relating to residential and commercial developments.
- The Engineering Department is working on the first Solar Farm project in Town. If approved by the voters in March 2024 it will be completed by 2026, see Appendix H.

Engineering Department has taken in, processed and inspected the following permits. See Appendix I.

- 56 Driveway permits
- 68 Water permits
- 43 Sewer permits
- 76 Septic permits
- 04 IDA (Industrial Discharge Agreement) Applications/Permit Modifications

The Engineering Department is overseeing the design of the Bridge Street Twin Bridges that connects Hudson to Nashua. The design was completed and we have received state funds for the construction of both bridges, which is scheduled for construction in 2024, see Appendix J.

We have managed to create master plans for water, sewer, drainage, fiber optic, fire alarms and gas for the entire town and have shared information internally with the Fire Department and Department of Public Works. Our team also continues to work closely with and provide support to the Planning, Zoning, Code Enforcement and Inspectional Services Departments, as well as the Conservation Commission.

The year 2023 has been extremely busy, challenging and very exciting for the Engineering Department. The year 2024 should prove equally successful with the completion of the projects listed above. Currently, our focus has shifted toward other important improvement projects, including the Bridge Street bridge repair, sewer, water utility improvements and traffic improvements throughout the town. I am pleased to say that we are one of the few communities in NH that currently does not have a bridge on the red list. We thank the Board of Selectmen and the tax-payers of Hudson for your continued support of this important office, as we work towards making Hudson number one in the state when it comes to infrastructure.

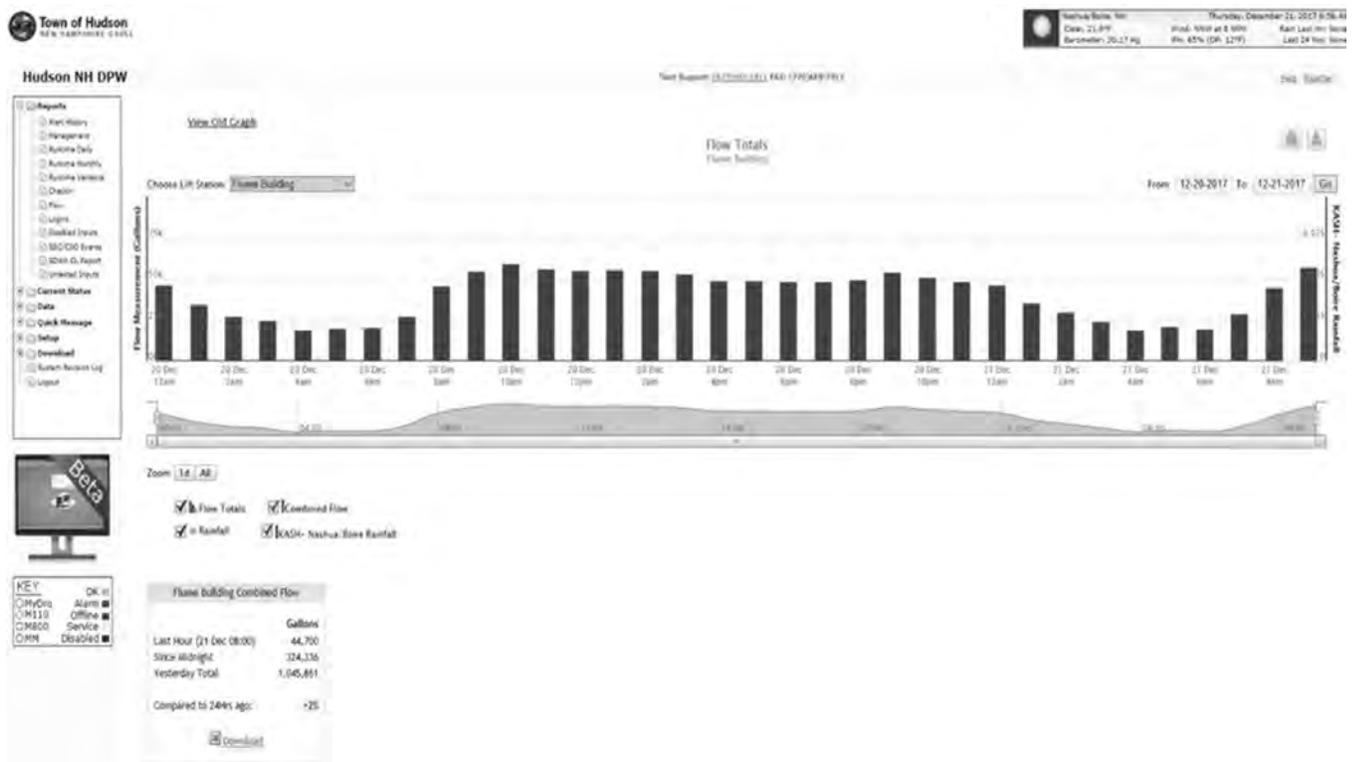
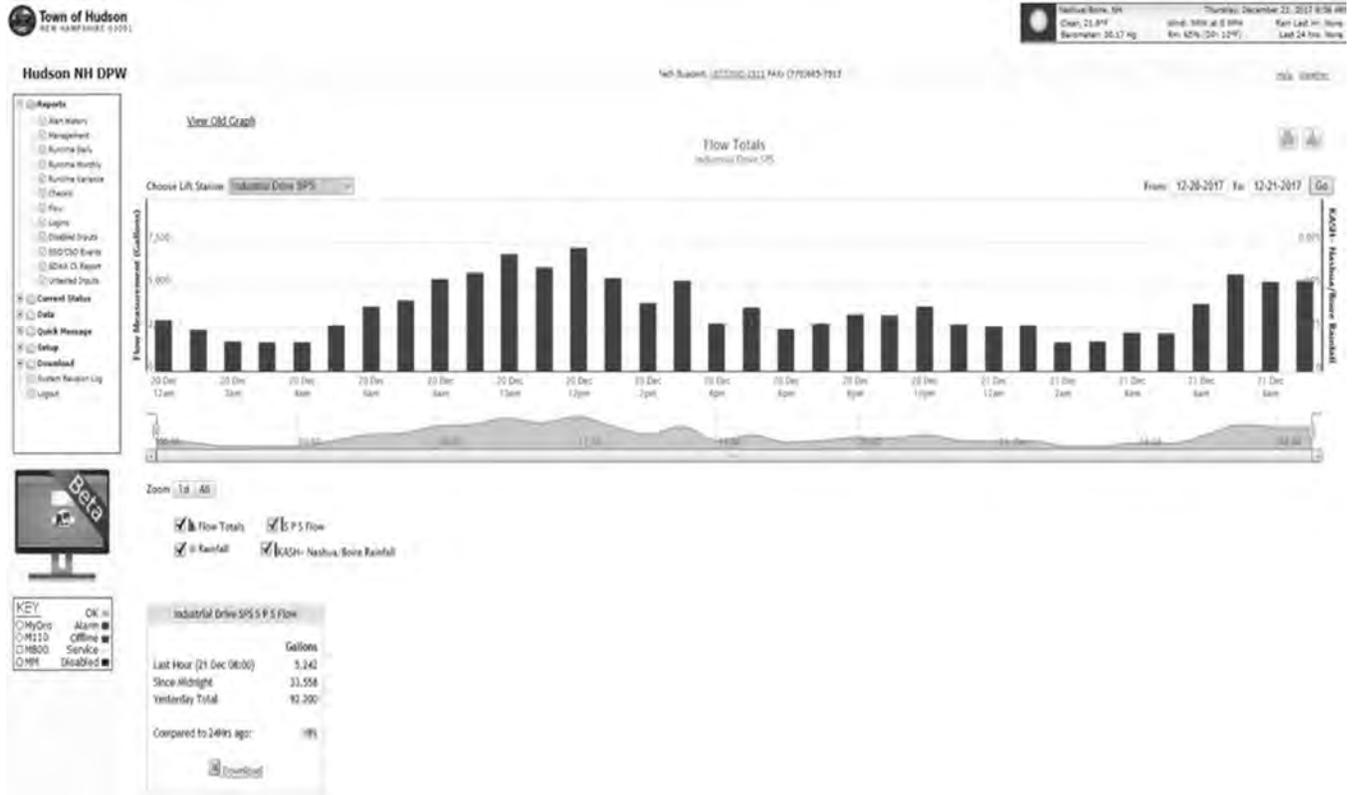
Respectfully submitted,



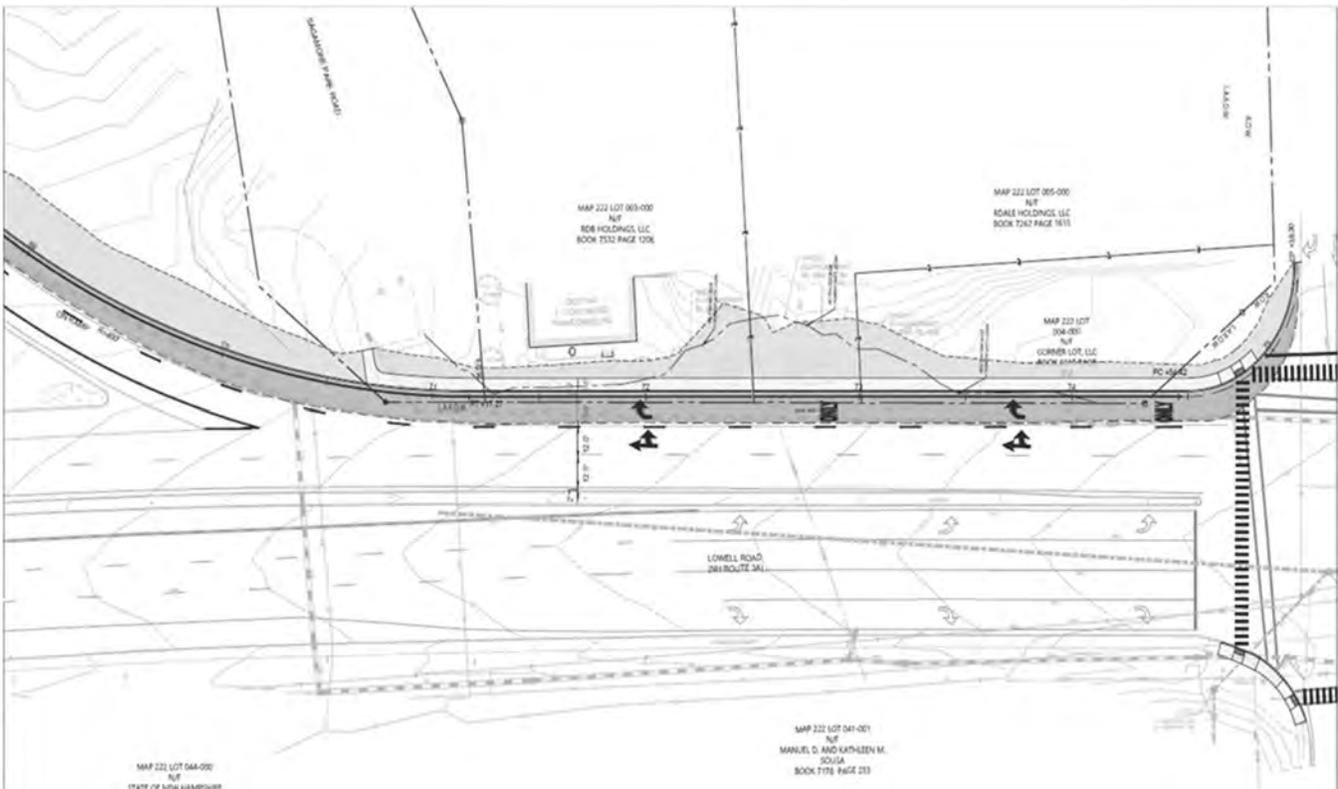
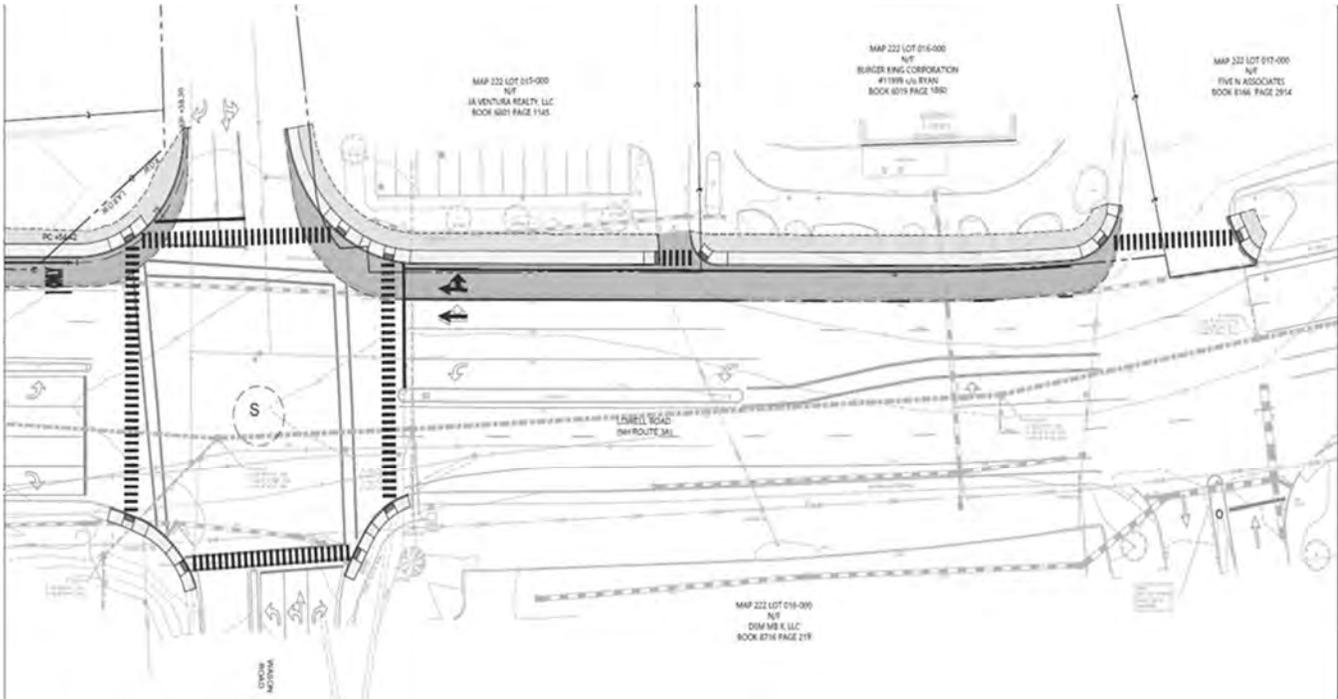
Elvis Dhima
P.E., Town Engineer



Appendix B



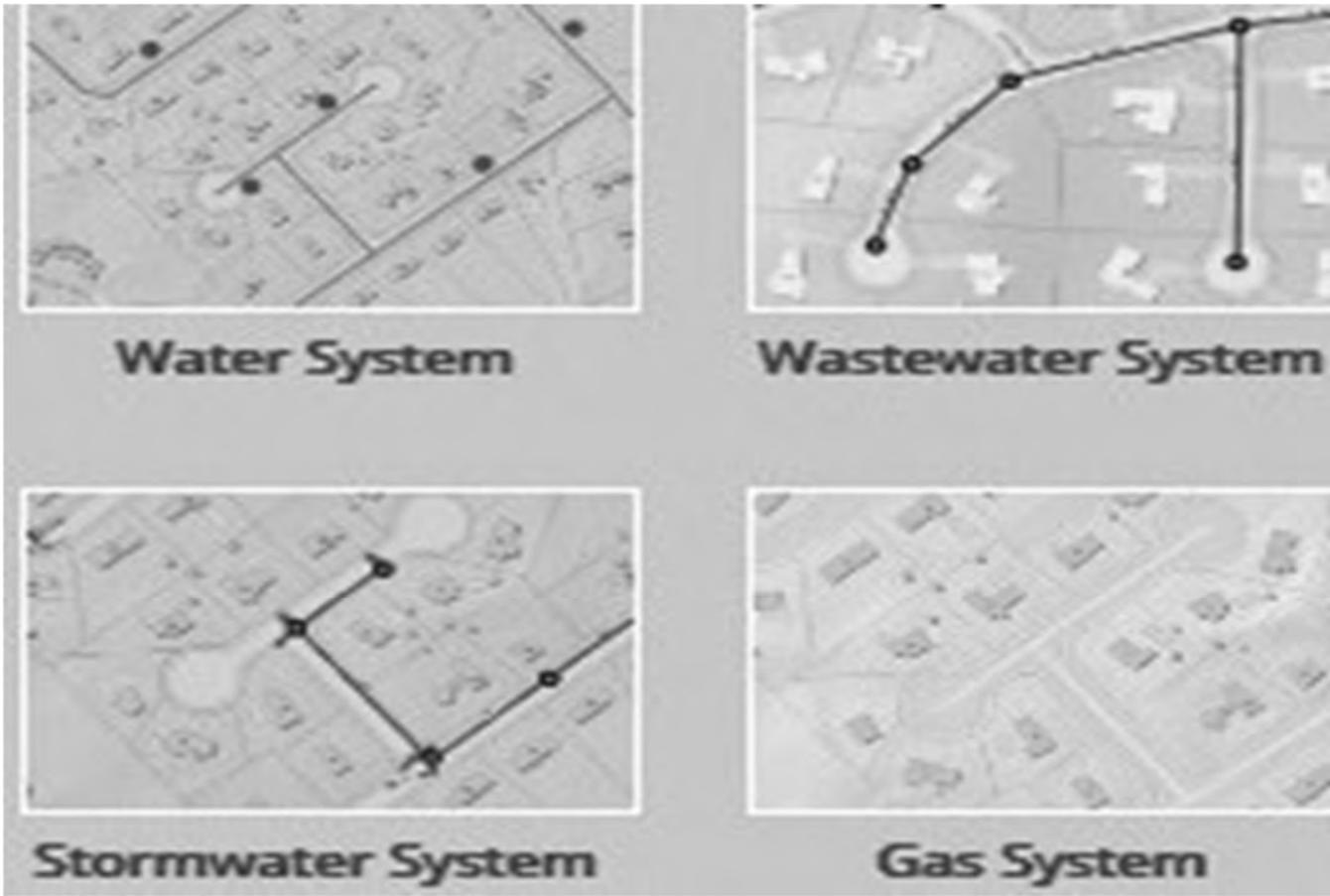
Appendix C — Final Design



Appendix D



Appendix E



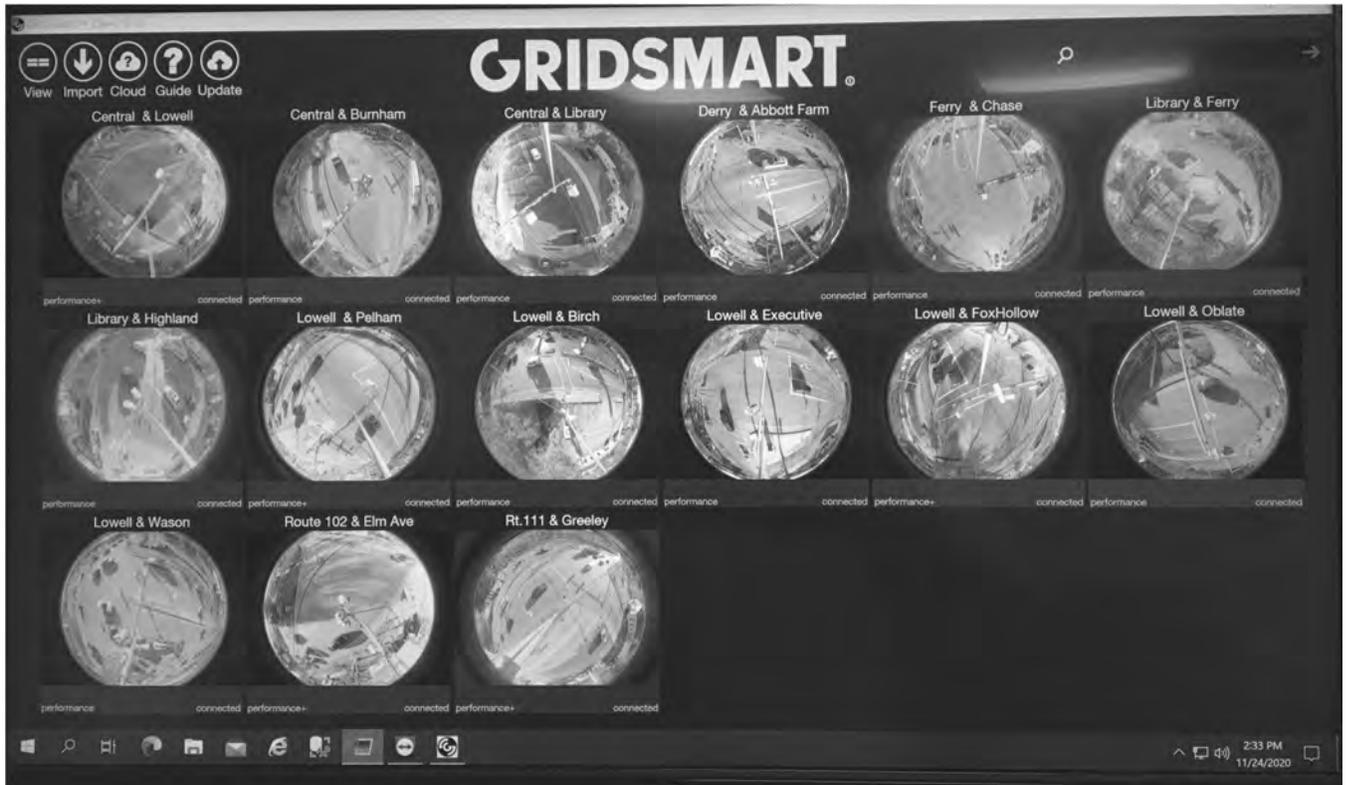
Appendix F — Hydrant Inspections



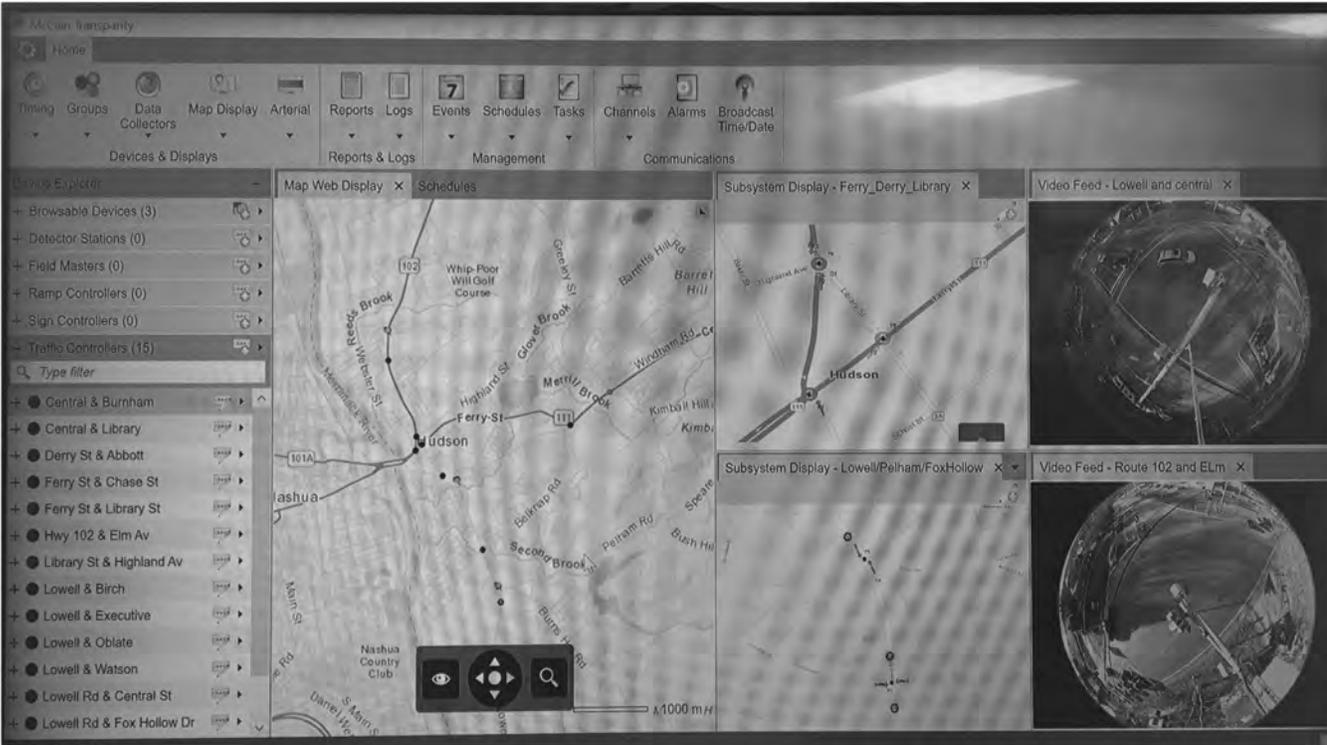
Overall Inspections



Appendix G — Traffic Cameras



Traffic Controllers



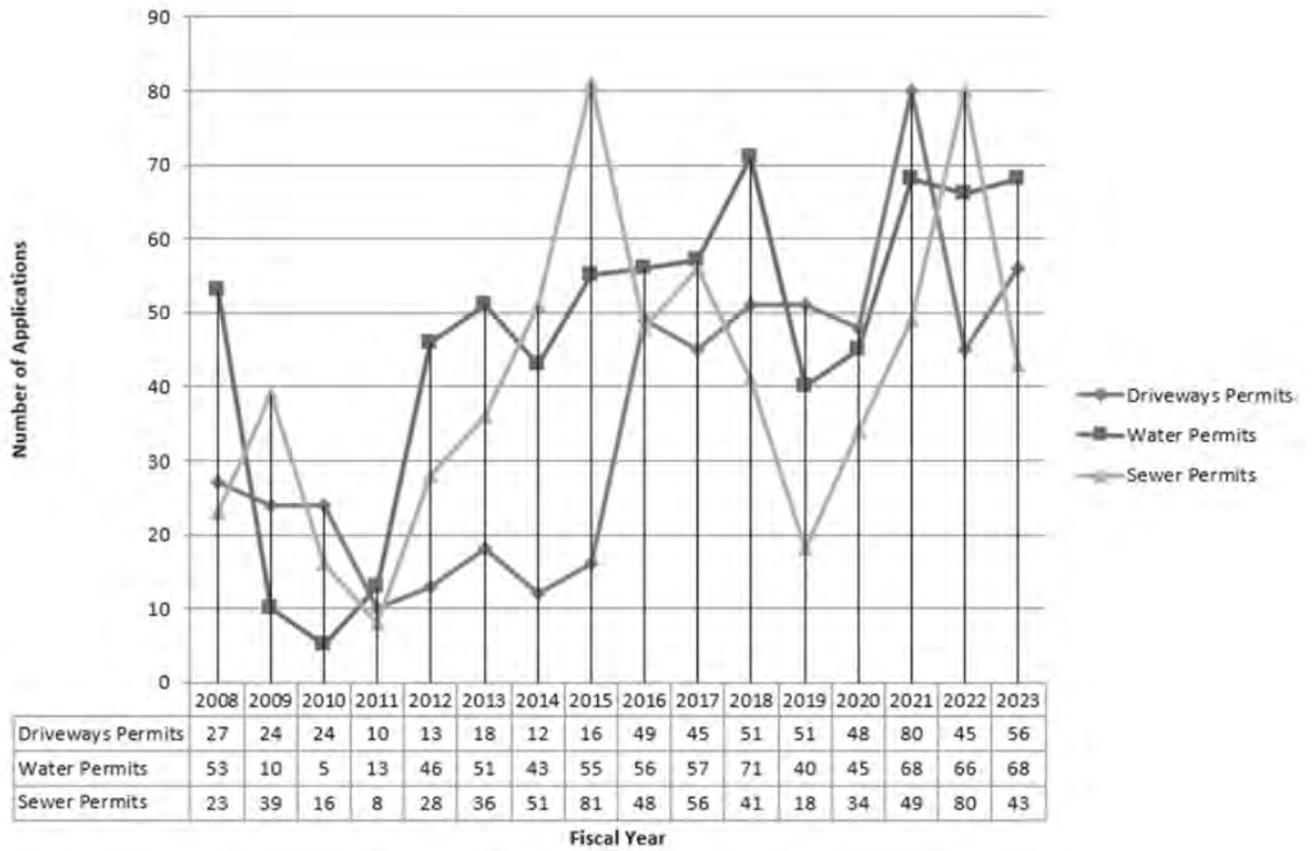
Appendix H

Hudson Preliminary Site Design

3.46 MW DC / 2.81 MW AC – approximately 4,330,000 kWh produced in year 1



Appendix I



Appendix J





TOWN OF HUDSON

Finance Department



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-881-3944

The Town of Hudson Finance Department is responsible for the financial operations of the Town. Department responsibilities include: Accounts Payable & Payroll, Accounts Receivable, Account Reconciliation of nine (9) funds, Purchasing Records Coordination, Water Utility, Human Services & Welfare Administration, Treasury, Budgeting and Financial Reporting. We provide financial services and information to elected officials, departments, citizens and volunteers of Hudson. We respond to many "Right to Know Requests." A major function in the Finance Department each year is the development and presentation of the next year's budget in conjunction with the various Town departments. Through the budget process, we try to keep in mind that these are tough times for taxpayers, even though there is still an expectation of services to be performed by the Town. The Town's management developed a budget. This was submitted to the Board of Selectmen for consideration and changes. Then, the budget was presented to the Budget Committee. The Budget Committee held a series of public meetings with Town staff as well as a public hearing, to review and discuss the budget and make changes that they felt were appropriate. The fiscal year 2024 budget was approved by the voters on March 28, 2023. For a complete accounting of the Town's financial records, please see the Audit section of this report for Fiscal Year 2023 year end results.

There are four people that make up the Finance Department. Lisa Labrie has been the Finance Director for three years and with the Town for twenty. Beth McKee has been the Town Accountant for three years. This position has the responsibility for maintaining the Town's ledgers, which provide a detailed accounting of all revenues and expenditures incurred by the Town. The Town Accountant also maintains accounting ledgers for the Sewer Utility, Water Utility and other Special Revenue funds. In 2023, our full-time Senior Accounting Clerk, Cheryl (Cherie) Hebert passed away (she is commemorated at the front of this book). She had been with the department for eight years and will be greatly missed. We hired Kimberley Brooks to fill this position. She performs Accounts Payable and Payroll. Two very busy and detailed functions. She has been with the department for 6 months. Our part-time Senior Accounting Clerk, Magdalena Whittemore, has been with us for three years. She performs the Accounts Receivable function, keeps track of Fixed Assets and helps with miscellaneous projects. Kathleen Wilson is the Human Services Specialist and has dedicated over 27 years of service to the Town. Kathy handles department administrative tasks, processing cash receipts and administrates personnel benefits. Kathy also has the responsibility of the Town Welfare program. The employees in the Finance Department are a committed group.

The Town of Hudson's Water Utility billing and customer service functions are handled by Valerie Marquez who has been with the town for 14 years and Barbara O'Brien who has been with the Town for 12 years. Valerie and Barbara share the responsibility of billing, customer service, cash management and coordinating collection efforts.

Valerie and Barbara continue to work aggressively on collections, which have improved significantly. The Water Utility department bills over 6,700 customers monthly and periodically reviews the Water policies and procedures to make recommendations for improvement. The Water Utility is currently coordinating the replacement of old meters with new ones. The Town employs a company called Whitewater to perform the maintenance and service work needed by the Water Utility. The employees in the Water Department handle a large quantity of calls and requests with courtesy and professionalism.

I am fortunate to work alongside the people that make up these departments. They are knowledgeable and customer-oriented. I want to take this opportunity to thank them for their work and professionalism. I would also like to express my appreciation to the dedicated volunteers who support other important financial functions of the Town. Specifically, the Trustees of the Trust Funds.

Respectfully submitted,

Lisa Labrie,
Director, Finance



TOWN OF HUDSON

Fire Department



39 Ferry Street · Hudson, New Hampshire 03051

Emergency 911
Business 603-886-6021

Scott J. Tice
Chief of Department

HUDSON FIRE DEPARTMENT

2023 ANNUAL REPORT

To the Town of Hudson

Submitted by

Fire Chief Scott J. Tice

It is my honor and privilege to represent The Hudson Fire Department in presenting our community with this Annual Report on your Fire Department's activities and progress for 2023.

The Hudson Fire Department is an all-hazards department that responds to Fire, Emergency Medical Services and Rescue calls for service. We provide ambulance services to the Town of Hudson as well as Litchfield. We live by our organizational values that include professionalism, respect, integrity, dedication and empathy and we strive to achieve this every day. In 2023 we responded to an average of 13.26 calls per day for a total of 4,841 calls for service. Your fire department is organized into four divisions that include Emergency Services, Administration, Inspectional Services, and Emergency Management.

2023 was a difficult year for the department as we lost two members of the department suddenly and tragically. On the evening of January 9, 2023 Lieutenant/Paramedic Todd Berube was struck and killed in a motorcycle accident in town. Lt. Berube had been a member of the department for 20 years and his passion and impact on those whose lives he touched will leave a lasting legacy. On April 16, 2023 Dispatcher David Avery lost a very brief, yet valiant battle with cancer. A member of the department since June of 2022, he will be remembered for his outgoing disposition and infectious smile. Their loss has certainly been difficult to process and the membership has pulled together to work through their grief while each day moving forward to serve this community.

In September, I completed my first year as Fire Chief. The past year has brought its share of challenges, but also has brought out the best in our membership which has certainly been rewarding to be a part of. It is a privilege to be your Fire Chief and I look forward to our continued success and growth in the years ahead.

Fire Administration

In April, we welcomed Deputy Chief Francis Enos to the department. Deputy Enos filled the vacancy created by my promotion to Fire Chief. He is tasked with the daily management of EMS, Training, Health, Wellness, Safety, Protective Equipment, and the Fleet and we look forward to his positive impact as he brings 30 years of experience in EMS and the Fire Service to the department.

Inspectional Services

The Inspectional Services Division is housed in Town Hall in the Community Development area, along with the Land Use Division. The division is responsible for the delivery of all building construction permitting and inspections, fire prevention enforcement and public health activities.

Throughout 2023, this division had another record breaking year as construction throughout town continues to

increase. 2023 brought the highest number of permits issued in the division's history with 2,792 as well as 4,507 inspections completed over the course of the year.

Emergency Services

The Emergency Services Branch is the largest group in our organization, with 48 personnel who are responsible for responding to all of the emergency service requests for the Town of Hudson and our mutual aid partners. This division encompasses the four duty groups, which consist of 11 personnel per group that staff all of our stations and vehicles as well as the dispatchers who answer all the calls for service. This division operates 24 hours a day, 7 days a week from our three strategically located stations.

The Communications Division is on the front line supporting our field personnel, they are the first contact most citizens have during their time of need or service. The employees of this division receive specialized training in the area of communications and the handling of all emergency calls for service received by the department. This group is the heart of our emergency response operations and we rely upon them to accomplish our mission.

In February, we welcomed Firefighter/Paramedic Gerald Bourdeau to the department. Throughout the year he worked through his probationary period and was removed from probation receiving his helmet front in December.

In March, Firefighter/Paramedic Craig Benner was promoted to the position of Lieutenant/Paramedic. Lt. Benner has been an active member of the department for the past 12 years and we look forward to his success in his new leadership role.

In April, Firefighter/AEMT Brian Clarenbach was promoted to the position of Lieutenant/AEMT. Lt. Clarenbach has been an active member of the department for the past 9 ½ years and we look forward to his positive impact on the department in his new leadership role.

As the year continued, the department dealt with unprecedented overtime and mandates as we worked through resignations and onboarding new employees. I would be remised if I did not acknowledge the individual and team efforts by the membership as they stepped up to ensure the town was properly covered, day in and day out while looking out for their fellow brothers and sisters covering mandates for each other.

In June, we welcomed Kenneth Ballou, Gabriel Burgess-Labonte, Logan Falk, Colin Murphy, Devon Rodriguez and Earvin Wanjohi who took part in our new recruit school program. This five week program saw the department truly pull together as several members stepped up to help instruct portions of the program. We look forward to them building off of the success of their recruit school as they continue to impact the department with their enthusiasm and energy.

In August, we welcomed William Schofield and Robert Soares to the department as they joined the Communications Division as Dispatchers.

In September we welcomed Cole Lodi, Steve Lubinger, James Sheldon and Gavyn Torres who took part in the final recruit school of the year. We look forward to their continued growth and success here at Hudson Fire.

In November, we completed our promotional process for our vacant Captain position. We were pleased to announce the promotion of Lieutenant/AEMT Martin Conlon to Captain and with that, the promotion of Firefighter/AEMT Dennis Haerinck to Lieutenant. We are confident that both members will be successful in their new roles and look forward to their positive impact on the department.

In December, we welcomed Dispatcher Paul Bolduc to the Communications Division.

We wished three of our senior members a fond farewell as they entered into retirement after two decades of service. Lieutenant/AEMT Eric Lambert, FF/AEMT James "JT" Bavaro and Lieutenant/AEMT Michael Mallen, we thank them for their fearless service and dedication to protecting our community and the lasting impact they have made on the department. We wish them all health and happiness as they begin this next chapter in life.

Throughout the year we said goodbye to the following: FF/AEMT Timothy Lafortune, FF/AEMT Demitri Venetos, FF/Paramedic Cameron Covert, FFOP William Nigus, FF/AEMT Paul Olin, Dispatcher Cody Buskey, FF/AEMT Michael Mulcay, FF/AEMT Benjamin Savage, FFOP Devon Rodrigues, Captain Kevin Grebinar and

Dispatcher Robert Soares. We thank them for their service during their tenure with Hudson Fire and wish them well as they explore and pursue other opportunities.

Over the past year, we have been diligently working on fleet improvements. We took delivery of two new ambulances. The first was delivered in August and the second in September.

Emergency Management Division

The Division of Emergency Management is responsible for the overall safety and operations of Town-wide emergencies. As responders, we usually deal with isolated incidents at single addresses. When the Town faces emergencies that go beyond our resources or involve multiple departments the Emergency Management Division is utilized to organize the various groups to ensure all of the incident needs are met. We have used this resource for various incidents including inclement weather, community events as well as the Pandemic response and vaccination process. This process integrates all of the Town resources into a single organizational structure in order to maintain readiness and response.

This year, we moved forward with a project funded by the Homeland Security Competitive Grant for the purchase of several pieces of equipment to support our mission within the community during an Emergency Management event or activity. The town now has two full matrix message boards and will soon take possession of a trailer mounted generator, and a lighting tower with an onboard 20kw standby generator to complete this project.

Summary

We have faced great loss and many challenges over the last year. Although the Fire Service and EMS is a noble profession, the State of New Hampshire continues to face a significant shortage of qualified candidates. We continue to develop and implement plans and practices to ensure a reliable, qualified and professional workforce that exemplifies the professional standards that we hold true at Hudson Fire. As we work through this process, we are cognizant of our increasing requests for service. Since 2015, we have seen an increase in call volume of greater than 17%, in this same period we have only increased staffing by two per shift. As the Town continues to grow, we will need to evaluate our staffing and response model and develop programs to continue to exceed the needs and expectations of the community. We look forward to serving you in 2024 and we welcome any feedback you may have of our organization. Please feel free to reach out if you have any questions or concerns.

Respectfully Submitted,



Scott J. Tice
Fire Chief

**2023
Gone But Never Forgotten**



Lieutenant/Paramedic
Todd J. Berube
July 19, 1974 – January 9, 2023



Dispatcher
David Avery
July 14, 1971 – April 16, 2023

Report of Forest Fire Warden and State Forest Ranger

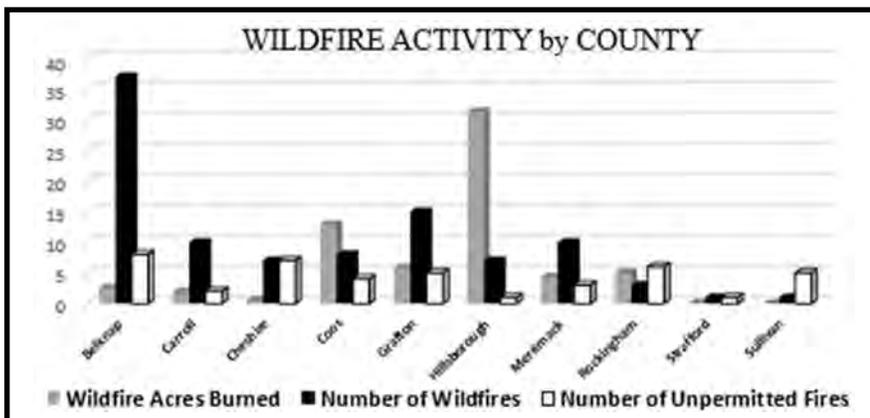
Your local Forest Fire Warden, Chief Scott Tice and the State of New Hampshire Division of Forests and Lands, work collaboratively throughout the year to protect homes and the forests. This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful with fire.** If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on X and Instagram: **@NHForestRangers**



2023 Wildland Fire Statistics



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4

HUDSON FIRE 2023



SQUAD 1



FAST BOARD TRAINING



EMS TRAINING



LIVE FIRE TRAINING DAY



MORNING PT



ELC VISITS CENTRAL STATION



TANKER 1 AT THE HILLS
GARRISON WINTER STROLL



VISIT WITH THE TIGER DEN
OF PACK 21



DRAFTING TRAINING



PUMP OPERATIONS



LADDER 2 & ENGINE 2 AT PMA
FUN FEST



ROOF VENTILATION TRAINING

Hudson Fire 2023



ENGINE 1 AT ROBINSON POND



WATER SUPPLY EXERCISE



FPO DUBE & SMOKEY BEAR



EMS TRAINING



TIMED PT SESSION



JUNE RECRUIT SCHOOL & INSTRUCTORS



ENGINE PUMP OPERATOR DRILL



CHIEF TICE IN DISPATCH



FORCIBLE ENTRY TRAINING

Hudson Fire 2023



WEATHER STATION IN DISPATCH



SEPTEMBER RECRUIT SCHOOL GRADUATION



LRCC JOB FAIR



HEIGHT EVALUATIONS



ALS-BLS INTERFACE TRAINING



VISIT FROM PACK 252



VISIT WITH THE PRE-K STUDENTS AT PRESENTATION OF MARY



HILLS GARRISON ELEMENTARY SCHOOL PUMPKIN FEST



STOP THE BLEED TRAINING WITH THE STAFF OF SAU 81

Hudson Fire 2023



RAINY DAY TRAINING



RIT TRAINING



VENT—ENTER—SEARCH



5TH GRADE CAREER DAY AT HILLS GARRISON ELEMENTARY



HUDSON MEMORIAL SCHOOL EXPLORE YOUR FUTURE DAY



SHORTS WERE ADDED TO THE UNIFORM POLICY



HOSE ADVANCEMENT DRILLS



NEW AMBULANCE



MEDIC MONDAY



TOWN OF HUDSON

Hudson Community Television



19 Kimball Hill Rd., Lower Level • Hudson, New Hampshire 03051 • Tel: 603-578-3959

Hudson Community Television, a.k.a. HCTV, is a public access station (known as a PEG station for Public, Education, Government). Funding of HCTV is through pass thru fees collected by Comcast and forwarded to the Town of Hudson. Residential property taxes to the town do not fund HCTV. Our Mission is to build community through media, enhance communication, and facilitate free expression by providing a state-of-the-art media resource center. We provide free expert training on our studio equipment, portable equipment and with the Adobe Premier Pro for editing video.

Residents may sign out equipment in return for providing a show that can be aired on the public channel, currently Comcast channel 6. Equipment loan and training on studio use and camera equipment is available by appointment only.

Currently, all Town of Hudson government meetings are aired live and recorded for repeat airing on either channel 6, 8 or 22. Most meetings are also streamed live to the internet and can be watched live on Facebook or streamed live directly from our system thru the Cablecast Screenweave app available thru Amazon Fire TV, Apple TV, and Roku. The Cablecast Screenweave app allows you to watch HCTV content either live or to stream in High Definition at your leisure from shows in our video catalog.

2023 update:

Many staffing changes occurred in 2023. The HCTV Assistant resigned to work elsewhere and was very successfully replaced with a new assistant, Michael Pilon, who has stepped right in and very quickly gained our trust and support. As part of the HCTV Assistant responsibilities, Mike Pilon is now very competently helping cover important government meetings. He is quickly becoming indispensable.

New for this year, HCTV had two student interns who successfully completed their goals.

Meantime, of the three new videographers who were hired over the summer, two have resigned. As HCTV goes forward, the decision has been made to eliminate the videographer positions with an eye towards adding a part-time Assistant to cover the gap.

HCTV congratulates producer Dave Morin and HCTV staff members Mike Johnson and Jacquie Lemay for their 2nd place win at the 2023 ACM-NE Nor'easter Video Awards for the documentary "The 1974 Alvirne Fire".

For over three years now the HCTV weekly news show "Hudson Happenings" has brought residents the news of Hudson. This show had been a form of rebirth of a past HCTV original TV show, "Heard in Hudson" originally hosted by Hudson resident Lisa Weber. As another spinoff, this year we introduced "Hudson Hot Topics" for a quick yet deeper glimpse of the people, places and events that shape the town of Hudson. If you have any suggestions for a Hot Topic, email us at HCTV@hudsonctv.com.

To sum up a great year, Hudson Community Television has aired live on our channels and streamed to Facebook, **over 160 government meetings**. These meetings are all available to stream from our website Hudsonctv.com

HCTV staff also brought to the residents:

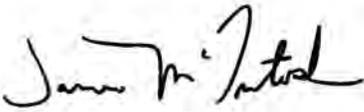
- 71 Alvirne High School sports games
- 115 remote shows
- 100 shows produced in our studio

Any and all Hudson residents are welcome and encouraged to make an appointment for equipment or edit training in order to do their own shows for HCTV. Come on down, do a tour and do a show as you become an integral part of the community by recording to help in establishing and maintaining the legacy of Hudson NH.

For more information or to start your participation, please mail us at HCTV@Hudsonctv.com or call us at 603-578-3959.

The Hudson Community Access Center is located in the lower level of the North Barn at 19 Kimball Hill Road in Benson Park. We have our own entrance and can't wait to have new friends and volunteers drop in.

Respectfully submitted



James McIntosh
Director of Community Media
Hudson Community Television



A FEW OF THE MANY SHOWS AND EVENTS BROUGHT TO YOU BY HCTV IN 2023



Hudson Community Television Access Center



Senior Luau



Hillary Weston—AHS Graduation



National Night Out "Balloon Fight – Cops vs Kids"





Merrill Park renovations – New canoe launch area



Hudson Memorial School Class Night



Fire Explorers Training Documentary



HPD Swearing in Ceremony



2023 Barbara Hamilton
Memorial Tournament
18U Championship

Voodoo Dube @
Spinners Bowen

August 6, 2023 @ Rivier
College

Tribute to a good town friend



From producer Neil Santos



Zoning Board of Adjustment Meeting of 01-26-23



Dunk Tank Challenge
Selectman vs Town Engineer





Dr. H.O. Smith School Community Playground build



AHS 's Class Act "Beauty and the Beast"

**Hudson Historical Society
Holiday Calendar Drawing
01-15-23 to 01-21-23**

**Hudson Fire Department
Recruit School
Graduation Ceremony
06-29-23**

**HUDSON COMMUNITY FOOD PANTRY
603-883-6048**

Flags on the 48



**News Flash - A tree is lost
in Benson Park**





TOWN OF HUDSON

Information Technology Department



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-881-3944

The IT Department is responsible for a majority of the information technology within the Towns many municipal buildings and remote sites, including mobile vehicles. On a 24-hour basis, we support the public safety systems for Police, Fire, and Public Works. The IT Department handles all aspects of technology services from help desk services, product support, system architecture, and email to security, including anti-virus. It is imperative that our technical skills remain pertinent and up-to-date by keeping our staff trained on the latest technologies and cyber security. This also includes security awareness training for our employees and members of boards and committees. In addition, we continue to keep pace with modern practices and software, keeping pace with the latest versions of firmware, operating systems and applications.

Cybersecurity is the utmost concern and challenging for an IT department today. The biggest challenge in cybersecurity today is the ever-changing nature of cyber threats. Cybercriminals are constantly inventing new techniques and strategies to exploit vulnerabilities in networks and information systems. As cyberattacks become more common and sophisticated and our networks become more complex, business needs must shift and take the necessary steps to safeguard our information systems while accounting for this security cost.

While a large part of IT operations are performed behind the scenes, the help desk is the “face” of the department. We provide first-line support to approximately 300 users, 200 workstations, and over 20 mobile devices, this also includes network and servers and various on-premises and cloud-hosted applications. Support requests are up year over year, with the IT department handling more than 2000 requests in 2023, an increase of 8% over year 2022.

In closing I would like to thank my team of professionals Vin Guarino, Doug Bosteels and Amanda Bowen. This team is an integral part of the success that makes up the IT Department. I would also like to thank the Board of Selectmen, IT liaison Kara Roy, Town Administrator Steve Malizia, Department Heads and Budget Committee members for their support of the IT Department as well as the residents of the Town of Hudson.

Respectfully Submitted,

John Beike
Director, Information Technology



TOWN OF HUDSON

Municipal Utility Committee



The Hudson Board of Selectmen (BOS) created the Municipal Utility Committee (MUC) in 2013 by combining the duties of the Water Utility and Sewer Utility Committees. The Municipal Utility Committee (MUC) is comprised of five members plus one alternate member, appointed by the BOS. Each term of office is three (3) years.

The Committee welcomed new member Karl Huber. Karl was first appointed by the Board of Selectmen as an Alternate on January 10, 2023 and then as a full member on October 24, 2023, after the resignation of Dawn Lavacchia on September 6, 2023. The Committee wishes to thank Dawn for sharing her wealth of knowledge of water systems and for her years of invaluable contributions as a member and Vice Chairman. There is currently an open alternate position.

The Municipal Utility Committee is responsible for overseeing the preparation of bylaws, policies and procedures related to the operation of the Water and Sewer Utilities and for making recommendations to the Board of Selectmen regarding the budget, operation administration and capital improvements of the utilities.

The Committee reviews Water and Sewer line acceptances and makes recommendations as an advisory committee to the Board of Selectmen.

The MUC continues to hear appeals by customers for abatements on their utility bills. The Committee reviews each abatement request application, discusses the reason for abatement and any relevant circumstances and forwards recommendation to the Board of Selectmen for final action.

The Utilities work with multiple partners to provide services to Hudson residents. White Water, a division of R.H. White, handles the maintenance of the water system and repair of the infrastructure. The Drain and Sewer Division of the Hudson Highway Department provides ongoing maintenance of the Town sewer lines and pumping stations. Thank you both for keeping the water and sewer operational and running smoothly.

Because the Town of Hudson owns 12.58% of the sewer design flow of the Nashua Wastewater Treatment Plant, the Sewer Utility and the City of Nashua share funding of all capital improvements to the plant. The MUC coordinates with City officials to review ongoing projects and anticipated joint capital expenses in preparation of the Sewer Utility budget. The Committee had an in person meeting with them this year after a couple of years of restrictions caused by the pandemic.

Highlights this year: The Committee reviewed and recommended approval of a water main extension at Robinson Rd. & Christina Dr. connecting two 12" mains and will close a loop in that area. The Sewer Utility is continuing efforts to educate the public about "flushable wipes" and the damage they cause if flushed into the sewer system and leach fields. Areas are being identified and sewer mains lined to reduce inflow infiltration. The Committee is continuing an in depth review of both the Water and Sewer Policies and will make recommendation to update where needed.

Staff support for the Committee is provided by Elvis Dhima (Town Engineer), Donna Staffer-Sommers (Sewer Utility Administrative Aide), Barbara O'Brien and Valerie Marquez (Water Utility Clerks). The Committee would like to thank all of these individuals for their assistance.

Committee members for 2023 include: David Shaw, Chairman, Dawn Lavacchia, Vice Chairman - resn. 9/6/23, Bill Abbott, Member, Dave Leary, Member, Dan O'Brien, Member, Karl Huber-Member- appt. 10/24/23, Marilyn McGrath, Selectmen Liaison

Respectfully submitted,

David Shaw

David Shaw

Chairman, Municipal Utility Committee



**Nashua Regional Planning Commission
2023 Annual Report | Hudson, NH**

The Nashua Regional Planning Commission (NRPC) serves 13 communities in southern New Hampshire including Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing transportation, environmental, land use, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	.4%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

Highlights of 2023 regional initiatives of benefit to all NRPC communities include:

Brownfields Assessment Program: NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

Community Transportation Service Provider Lookup: NRPC developed a comprehensive dashboard that enables users to find transportation options in their locality using an interactive map and connect with service providers directly. View the interactive dashboard at [Gallery \(arcgis.com\)](#)

Complete Streets: NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2023 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

Greater Nashua Regional Coordination Council for Community Transportation (RCC7): The Greater Nashua Regional Coordination Council for Community Transportation (RCC7) works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2023 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since the start of Mobility Management at NRPC, 215 requests for transportation assistance have been processed and 154 outreach events have occurred. For more information, please contact Donna Marceau at donnam@nashuarpc.org or call (603)417-6571.

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Region Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2023: 5 in Nashua and 1 in Pelham. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2023, the District collected 158,598 pounds of waste from over 1,700 households.

MPO Project Mapper: In support of the Long Range Transportation Plan, NRPC updated the MPO Project

Mapper and offered the public an opportunity to provide feedback on transportation issues facing the region using a map-based survey. These GIS applications and others can be viewed at [Gallery \(arcgis.com\)](#).

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend federal money on transportation improvements in the NRPC region. In 2023, NRPC assisted several communities in identifying and refining bicycle, pedestrian, transit, bridge, and highway improvement projects for funding through the state’s Ten-Year Transportation Improvement Program. The MPO also adopted the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP) in 2023. The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). **The TIP** is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). **The MTP** is a comprehensive, multimodal “blueprint” for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 25+ years.

NH Lower Merrimack Valley Stormwater Coalition: NRPC continues to serve as the fiscal agent of the Coalition’s municipal pooled funds, as well as the physical and virtual meeting host for the Coalition’s monthly meetings.

Regional Housing Needs Assessment

In March of 2023, NRPC completed the Regional Housing Needs Assessment (RHNA). The RHNA is intended to assess “ the regional need for housing for persons and families of all levels of income” as required under RSA 36:47, II. In addition to meeting statutory obligations, the RHNA is meant to aid communities in developing their master plans while providing actionable, realistic solutions for municipalities, businesses, developers, and others on ways to help meet the housing needs of their communities. See the report at nashuarpc.org/land_use/housing.php

Souhegan River Corridor Management Plan Renewal: The Souhegan River Corridor Management Plan guides the Souhegan River Local Advisory Committee (SoRLAC) and the communities within the corridor, including Amherst, Merrimack, Milford, Wilton. NRPC will be working with SoRLAC to update the plan, thanks to a 604(b) grant from NHDES.

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Hudson accessed a wide range of benefits in 2023, including:

Bike & Pedestrian Counts: NRPC conducted pedestrian and bicyclist counts at Musquash Conservation Area Trailhead and Sagamore Park Path at the east entrance gate on Sagamore Park Road.

Development Review and Planning Services: The Town of Hudson utilized Circuit Rider services for the first half of the year to assist the Town Planning Department with written reviews of submissions to the Planning Board, grant applications, and administrative tasks.

Discounted New Hampshire Planning and Land Use Regulation Books: In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Hudson’s **Total Cost Savings** in 2023: **\$2,292.50**

Engineering Department GIS Support: NRPC began working with Hudson engineering staff on various GIS

tasks, most recently including the modernization of water valve card data.

Pipeline Mapping Support: In 2023 [NH RSA 674:75](#) Advance Pipeline Notification, introduced additional criteria that must be satisfied by a developer before a local building permit shall be issued. NRPC obtained non-public interstate natural gas transmission GIS layers for the region and identified properties in Hudson that are within the 1000-ft radii of the pipelines that are now subject to advance pipeline requirements. NRPC assisted Hudson with the requirement to make related mapping data available to developers in a manner consistent with federal rules and regulations and added the 1000-ft pipeline buffer as an overlay in MapGeo, our public online property viewer.

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw NRPC held six HHW Collection events in 2023 for residents to properly dispose of hazardous waste. **160 Hudson households** participated in these events.

Hudson Townwide Traffic Study: NRPC conducted a study of the long-term impacts of planned and potential future development on the town’s arterial highway network and potential spillover onto local streets. The study involved analysis of both existing and future conditions and included the following tasks: data collection, traffic modeling, capacity analysis, reporting and mapping, conclusions, and recommendations. The final report includes information about current (2022) road capacity (level of service) and a forecast of future conditions – one for 2030 and another for 2045.

Robinson Pond Water Quality Protection Plan: NRPC secured a \$39,160 grant from the NH Dept. of Environmental Services to create a Water Quality Protection Plan for Robinson Pond. The plan, drafted with the help of an environmental consultant, will recommend specific projects designed to improve the pond’s water quality and address current MS4 permit requirements. The anticipated completion date is in summer 2024.

Tax Mapping: nashuarpc.org/TaxMapHud NRPC maintains Hudson’s tax maps which are legally required under NH RSA 31:95-a. NRPC provides all corresponding tax map data for incorporation into the Town’s public-facing GIS viewer.

Traffic Counting: arcg.is/Ovm8q Under contract with the New Hampshire Department of Transportation, NRPC conducted **14 vehicular traffic volume counts** in Hudson to support travel demand modeling and prediction to assist in regional planning decision-making.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

NRPC Commissioners: James Battis and Dillon Dumont

Transportation Technical Advisory Committee (TTAC) Members: Brian Groth and Elvis Dhima

Nashua Regional Solid Waste Management District (NRSWMD) Members: Jess Forrence and Jason Twardosky

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Camille Pattison, Assistant Director
Nicole Kingsbury, Project Accountant
Kathy Kirby, Admin/Communications Assistant

GIS Team

Sara Siskavich, GIS Manager
Ryan Friedman, Senior GIS Planner
Tyrel Borowitz, GIS Analyst

Land Use Team

Mary Brundage, Regional Planner
Cassie Cashin, Regional Planner III
Emma Rearick, Regional Planner III

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Mobility Manager
Ned Connell, Senior Planner



TOWN OF HUDSON

Planning Department



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6008 • Fax: 603-594-1142

Planning Board

The Planning Department serves as staff to the Hudson Planning Board, which typically meets twice a month on 2nd and 4th Wednesdays. Normally, the Board convenes in the Buxton Meeting Room at Town Hall. Meetings were also held at the Community Center at 12 Lions Avenue, and Hill Memorial Library at 18 Library Street when expecting large attendance.

Applications

In 2023, the Planning Board received 26 applications. Three (3) of the six (6) approved Subdivision Application were Lot Line Relocations, and the other three (3) only created three (3) new lots.

Table 1- Planning Board Applications 2023

	Applications	Approved	Carried over 2024
Subdivision Plans	10	6	4
Site Plans	9	6	3
Minor Site Plans	3	3	0
Wetland Conditional Use	3	1	2
Driveway Waiver	1	1	1

Housing Opportunity Planning Grant (HOP)

In January, InvestNH Municipal Planning & Zoning Grant Program Steering Committee approved our request of \$25,000 for the Town of Hudson to pursue HOP Phase I: Needs Analysis and Planning. The BOS accepted the grant, and we entered a contract with PlaceSense to complete the assessment.

Master Plan

The Planning Board continued its effort to update the Master Plan. Five (5) of the Chapters were adopted in 2023. The Transportation Chapter will be ready for adoption early 2024, with the final Population & Housing Chapter awaiting assessment from the Housing Opportunity Planning (HOP) Grant.

Planning Board Officers

The following members were elected as officers for the year.

- Chairman: Timothy Malley
- Vice-Chairman: Jordan Ulery
- Secretary: Brian Etienne

Employees

- Brian Groth AICP, Town Planner (Until December 1, 2023)
- Ben Gradert, Associate Planner
- Jay Minkarah, Interim Town Planner
- Brooke Dubowik, Administrative Aide II

Planning Board Members at end of 2023 with final year of term

- | | |
|------------------------------|----------------------------------|
| Timothy Malley, Member, 2023 | Ed Van der Veen, Member, 2024 |
| Jordan Ulery, Member, 2026 | George Hall, Alt., 2025 |
| James Crowley, Member, 2025 | Brian Etienne, Member, 2023 |
| Victor Oates, Alt., 2026 | Michael Lawlor, Alt., 2024 |
| David Morin, Selectman Alt. | Bob Guessferd, Selectman Liaison |

Respectfully Submitted,
Brooke Dubowik
Planning Administrative Aide II



Tad K. Dionne
Chief of Police

TOWN OF HUDSON

Police Department

Partners with the Community

1 Constitution Drive, Hudson, New Hampshire 03051
Voice/TTY (603) 886-6011/Crime Line (603) 594-1150/Fax (603) 886-0605



*Captain David A. Cayot
Special Investigations Bureau*

*Captain Steven McElhinney
Administrative Bureau*

*Captain Patrick McStravick
Operations Bureau*

Hudson Police Department

2023 Annual Report

To the Town of Hudson

Submitted by

Chief Tad Dionne

I am honored to present the police section of the 2023 Annual Town Report to the Citizens of Hudson. I would like to take this opportunity to thank the Board of Selectmen and the Town Administrator, Steve Malizia, for their continued support all year long. I would especially like to offer my sincere gratitude to all of the employees at the Hudson Police Department for another successful year carrying out our mission by engaging with our community, maintaining trust, and insuring public safety by delivering great service. This is only augmented when we consider the difficult challenges in Law Enforcement, here in New Hampshire, and throughout the nation.

We continue to tackle these challenges which include the ever presence opioid epidemic, new spike in amphetamine use, school safety threats, Law Enforcement Reform, increasing costs in the current economy, and widespread violence on police officers. We are fortunate to have such a supportive community, and our community is equally fortunate to have a police department staffed by outstanding people who continually provide a blanket of peace and security for the residents. The officers attack tough problems head on, each and every day. I am privileged to work with such fine officers and civilian employees.

Recruitment and staffing remains our biggest challenge. This is a universal problem across the state and our entire country. This year we lost six more officers, some through retirement, one to another agency, and some leaving law enforcement, entirely. Through a robust recruitment program, with heavy emphasis on our great culture, we were able to hire seven in 2023 for a net gain! We have had civilian vacancies as well. We continue to offer testing throughout the year for police officers. We also offer credit for years in law enforcement to any certified officer applying. We hired a full time prosecutor, Attorney Nicole Clay, who replaced the Honorable Joseph Tessier who has ascended to the bench! 2024 will likely pose more staffing challenges, but from challenges are born opportunities. I am confident we will recruit candidates to fill all of our police jobs.

Facility:

In March of 2022, voters approved a renovation and expansion of the Hudson Police Department which added about 6000 square feet and addressed storage, work flow, and spatial needs for just under \$6,000,000. NorthPoint Construction Management was awarded the project through a very competitive bidding process. Following that, we came under contract and began the design phase.



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

On April 10, 2023 we held a ground breaking ceremony! I am pleased to announce the project will be well over 75% complete at the time of this publishing. I am even more excited to announce we are still on time and on budget! We have benefited from value engineering and a great partnership with NPCM. This improved building will be a source of pride amongst our employees and our community. We are very appreciative to the Hudson residents that made this a reality. This includes the voters *and* supporters that have helped us since 2019 when we began the process in earnest.

We have utilized asset forfeiture to furnish the Special Investigation Bureau, install workstations there, and purchase a vent-less, filtered fuming chamber for our new Crime Lab.

Other Structures:

In the effort to maintain excellent training in de-escalation and response to aggression, the Hudson Police Department has explored improvements to the Hudson Police outdoor range. We are now under contract to have the berms restored through asset forfeiture. Vegetation surrounding the range has been cut back. Much needed painting on the trailer was completed under the direction of Sergeant Marcotte. We will continue to explore improvements to the police range.

Portable Radios:

This year the Hudson Police Department began replacing our oldest portable radios which are no longer being supported. As we cycle out the oldest, our newest upgrades are assigned to our front line officers. All the officers in the Patrol Division have the recent versions of our upgrades.

Body Cameras and Safety Equipment:

On August 12, 2020, The Governor's Commission on Law Enforcement Accountability, Community, and Transparency finalized their recommendations regarding Law Enforcement reform in New Hampshire

Although, the Commission did not mandate body cameras for New Hampshire Law Enforcement, they did recommend it. In 2021, the Hudson Police Department implemented body worn cameras. The body worn cameras were funded by asset forfeiture the first year and by a warrant article the second and third year. We are also requesting a warrant article for FY2025 to continue to fund the body worn cameras and other safety equipment.

In 2022, our TASERS had expired, along with that, comes the 10 million dollar warranty to cover potential legal liabilities. With the old technology outdated, we purchased new TASERS for all officers. This was partially funded by the same Safety Equipment warrant article, and the TASERS are included in the FY2025 warrant article this year.

In 2022, we purchased two heavy duty, rifle rated shields, as we had none that would protect our officers from rifle fire when in harm's way. This year, utilizing asset forfeiture, we purchased five additional rifle rated shields to have in each, on duty, patrol cruiser. With asset forfeiture we also purchased a detective car and outfitted it with emergency/safety lights. We focus on creative methods to acquire the safety equipment needed to do the job!

Strategic Plan:

In 2022, I hired Municipal Resources, Incorporated (MRI) to assist the Hudson Police Department with creating a Strategic Plan. First, MRI conducted a SWOT analysis with the whole Police Department. This was done in two meetings. The first was the entire body with the exception of the Command Staff. The second was with the Command Staff.

The Strategic Plan was completed utilizing our October 2021 Citizen Survey, the SWOT Exercise, and Fiscal Planning. The Strategic Plan was implemented in full in 2023 and articulates goals that our agency plans to accomplish by 2027. It is available on our Website. The following are the list of our objectives:



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

- Reduce the incidence of crime
- Ensure the Safety of Hudson Schools
- Maintain exceptional quality of service and customer satisfaction
- Increase availability of grants and alternative funding sources
- Enhance recruitment program
- Maintain CALEA accreditation
- Maintain a comprehensive equipment replacement program
- Provide high-quality training for personnel
- Enhance the technological capacity of the agency
- Establish a Succession Plan with leadership development and mentorship program
- Establish an Officer Wellness Program
- Complete the Building Expansion & Renovation of the Hudson Police Department
- Maintain an acceptable workload for police officers

Training:

The Hudson Police Department Administration continues to ensure our staff receives the best possible training for police officers, dispatchers and civilian personnel. Among the previously mentioned report to the Governor, The NH Commission on Law Enforcement Accountability, Community, and Transparency also recommended increase in training hours and certain additional specific training. These training recommendations were enacted through executive order. By January 1, 2024, the total mandatory hours of annual in-service training is a minimum of twenty-four (24) hours per officer. This is in addition to the mandatory Firearms, Use of Force, and Defensive Tactics Training. Although this calls for January 1, 2024 as the deadline, The Hudson Police Department has been implementing this in increments of four or more additional hours since 2020. We were in compliance before the deadline.

In accordance with our strategic plan, we have further focused on Succession Training as well. Many of our key employees are reaching retirement age in law enforcement. We have completed cross training in certain areas in anticipation of employee exits. We have also formed a succession committee to report to the Chief of Police with recommendations.

To this same end, we wish to remain prepared for leadership succession as well. Several members of the Command Staff attended comprehensive leadership training in Peabody, MA. Many of the Sergeants and Lieutenants also attended FBI Law Enforcement Leadership Development Association (LEEDA) Training. Captain McElhinney is enrolled in the FBI National Academy in Quantico, VA for 2025. He will be following up Captain Cayot's graduation in late 2022. The National Academy is a 10 week, comprehensive, and highly sought after leadership school to help mold future CEOs in Law Enforcement. Chief Richard Gendron (retired) and the late Chief Andrew Polak are the only other Hudson Police Officers that graduated from the FBINA.

To help combat the opioid epidemic, for the second year in a row, we utilized asset forfeiture for further training of detectives, task force officers, and our narcotic unit.

Hudson Police Officers are highly trained professionals who are expected to treat all individuals with the outmost respect at all times. Many calls the officers respond to are chaotic and rapidly evolving. Even more are dangerous calls with potential for terrible outcomes if not for the training they receive. We are mandated to enhance our training, which I am a proponent, however, this enhancement is largely unfunded. To meet this challenge as best we can, we continue to utilize many methods to provide for the officers and staff. This includes federally or state funded classes, hosting training which provides for reduced or free tuition, and asset forfeiture if applicable.



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Calls for Service:

In 2023, the Hudson Police Department totaled 28,809 Calls for Service. This is a slight increase from 2022 where we responded to 28,472 Calls for Service. We currently have 4 sworn vacancies and have averaged 4 all year long. We are spending a slightly longer time at each call, especially calls with mental health involved. Our number of drug arrests continue to rise, and this year we observed an 82 % increase. We continue to respond to a large number of disturbances, both domestic and non-domestic calls.

Year End Statistic

Activity	1/01/22 - 12/31/22	1/01/23 - 12/31/24	% Δ
Total Arrests	801	994	24%
Juvenile Arrests	78	116	49%
DWI Arrests	88	102	16%
Drug Arrests	66	120	82%
Crime vs Person			
Homicide	1	1	0%
Aggravated Assault	3	5	67%
Simple Assault	150	201	34%
Sexual Assault	28	19	-32%
Robbery	2	3	50%
Crime vs Property			
Arson	1	3	200%
Burglary	15	29	93%
Criminal Mischief	117	134	15%
MV Theft	14	8	-43%
Theft/Larceny	181	209	15%
Theft/Fraud	156	185	19%
Motor Vehicle			
State Reportable MVA's	607	591	-3%
MV Citations	363	344	-5%
MV Warnings	6,839	8,027	17%
Domestic Disturbances	306	323	6%



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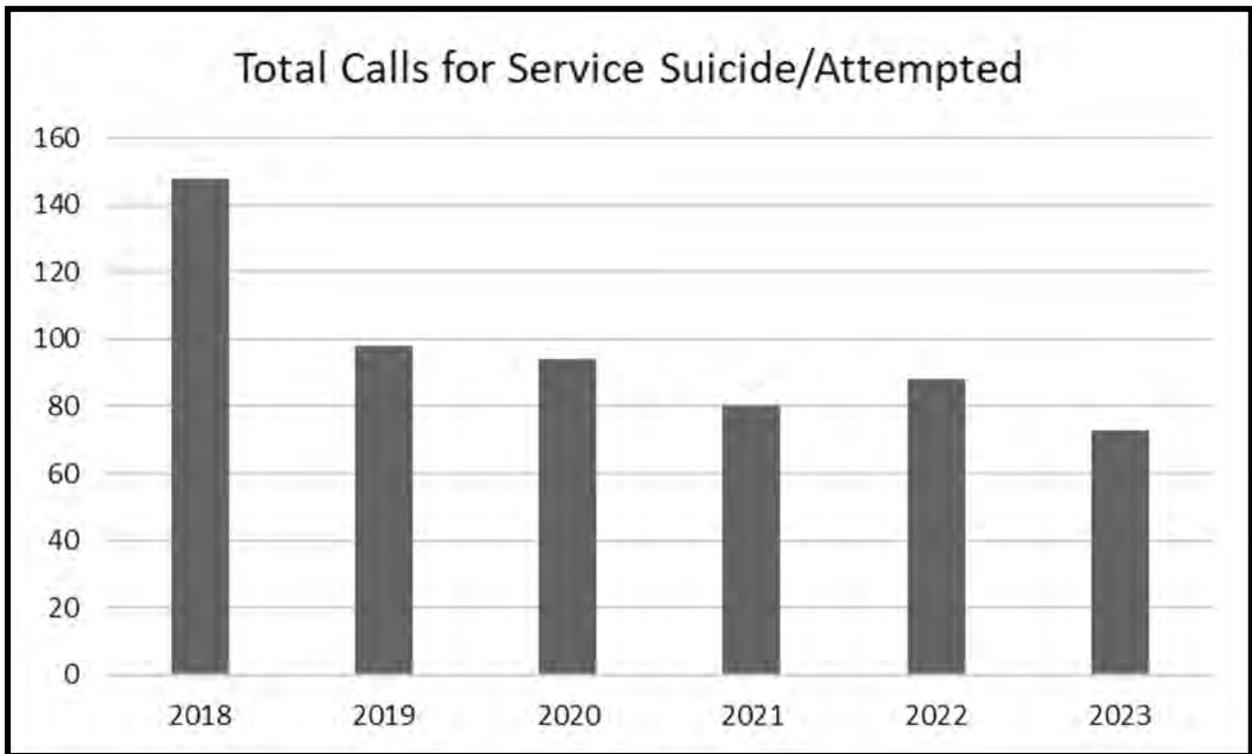
Mental Health:

This year has also been another extremely challenging one for most people in the United States due to a multitude of issues to include high cost of living, inflation, and employment. Many people have struggled to keep their finances and families in order. Mental Illness is prevalent throughout the nation. The Hudson Police Department responded to 88 Attempted or Committed Suicides during 2022, and 73 in 2023. The Hudson Police Officers’ received additional training in dealing with these difficult calls for service. To date we have three officers trained for Crisis Intervention Team response. This number will only increase in 2024.

We are partnered with Greater Nashua Mental Health for crisis response (call or text 833-710-6477 for NH Rapid Response Access Point). We continue to work to improve on providing citizens with resources for help or putting them in touch with those who can. Those who wish can chat at www.NH988.com. We also partner with the Nashua region of NAMI (National Alliance on Mental Illness) in New Hampshire.

9-8-8 Suicide & Crisis Hotline is a national network of local crisis centers that provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week in the United States. I would also implore family members or loved ones of those in need to contact the above resources as well. It is truly a team effort to help prevent suicide.

In 2023, Hudson residents voted to add a Wellness Officer to the Hudson Police Department. The officer’s role is three tiered. One function is to oversee the wellness of the employees of the Police Department. A second function is to assist with the needs of all town employees. The third function of the officer is to assist the Hudson Community with families in crisis. The Wellness Officer assisted me by exploring the creation of a Crisis Intervention Team. A team would be made up of partners such as those mentioned above and the Hudson Police. The team could respond in the event of a real crisis and offer services and resources on a case by case basis.



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Traffic and Collisions:

The police department had seen a large trend of increasing reportable traffic collisions with 523 accidents in 2020, 590 in 2021, and 620 collisions in 2022. The Hudson Police implemented some new measures in 2022 by purchasing traffic calming devices with ARPA money. We purchased 4 traffic speed signs which reply to the motorist with flashing signals when the motorist is exceeding the speed limit. In 2023, we utilized these in locations throughout town. We also continued both proactive and reactive patrols based on citizen complaints, police observations, and traffic data. As always, the amount of motor vehicle patrols we can complete is largely affected by staffing levels, but I remain optimistic as we had a traffic collision reduction in 2023 to 597 reportable collisions as compared to 2022.

Sadly, we had two traffic fatalities this year which is two too many. We continue to patrol and monitor traffic in an effort to reduce or change poor driving habits. We continue to have a zero tolerance for DWI and make it a primary goal to keep impaired drivers off the roads.

If you have any concerns with traffic problems in your neighborhood or anywhere in town, please contact Captain Patrick McStravick, Operations Commander at 603-816-2250 or pmcstravick@hudsonnh.gov. You may also contact me at tdionne@hudsonnh.gov or call HPD at (603) 886-6011 and request to speak to a supervisor.

Community Concerns

Opiates/Illicit Drugs :

After four years of decreases in reported drug overdose calls for service, 2023 marked a slight increase. The prior year decreases can be contributed to many factors including the hard work and commitment law enforcement has put into this epidemic, education, Prescription Drug Monitoring Program, public access to NARCAN, and obvious reluctance to involve emergency services. Decreasing overdose calls is a positive trend, however, this is not the same as decreases in overdose. With the availability of NARCAN to the public, many, many overdoses without death, go unreported. 2023 marked large increases in opioid related deaths state wide, and this was prevalent in Hudson, too. We are also seeing a huge spike in stimulant use. There is a shortage of prescription stimulants and ingredients use to make the stimulants. This may lead some users to buy stimulants through illicit means. Unfortunately, street stimulants have no quality control and may actually contain high amounts of methamphetamine, and even more likely to contain fentanyl.

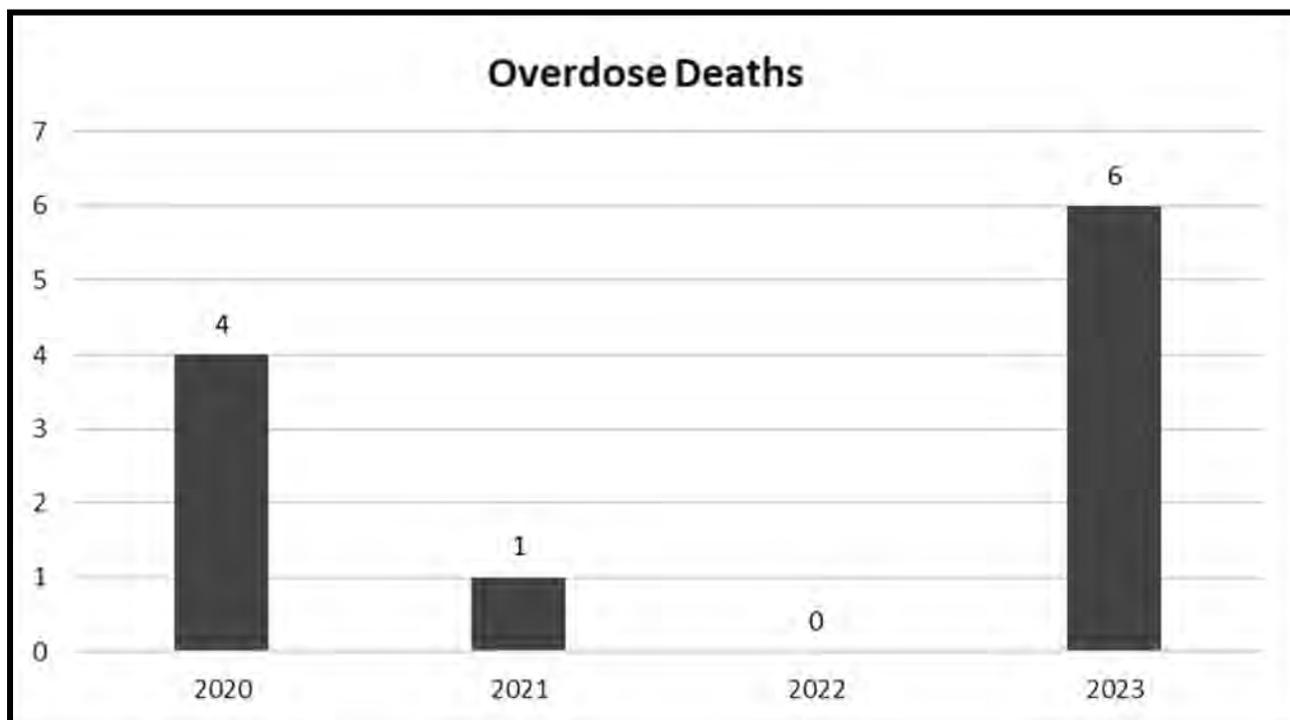
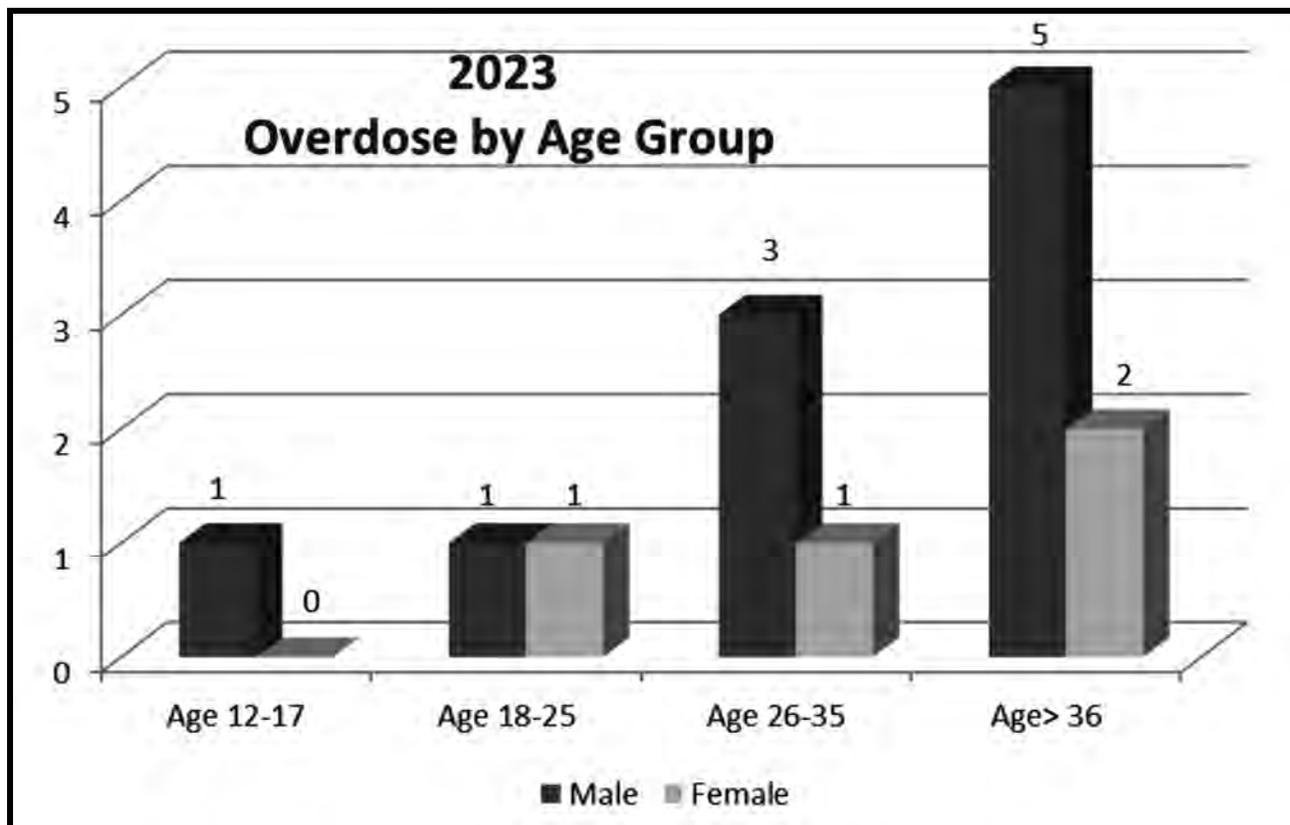
The Hudson Police Department continues to combat the drug problem. We utilize a three prong approach to the drug issue. This is education, diversion, and enforcement. The Hudson Police Department provided education to students. The Hudson Police Department is also an active partner in Drug Court, a diversion program.

For enforcement, our two officer Narcotics Investigation Unit (NIU), which started in a full-time capacity in 2020, continues to be a big success. Since its inception, this unit, has seen a drastic increases in drug arrests, interdiction, and investigations of drug related offenses. Additionally, this unit has made a major impact in reducing the supply moving into southern New Hampshire. The Hudson Police Department also has dedicated two detectives to our Federal partners with the DEA and FBI. The entire Hudson Police Department along with our local and Federal partners remain committed in this fight to protect our community. The Hudson Police Department would encourage anyone who is or knows someone who is abusing drugs to reach out and get help. We can assist you with finding resources that are available to help you or a loved one get off these dangerous drugs.



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Charts for Hudson's Overdose Statistics:



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Community Programs and Events:

2022 brought a robust schedule of Community Programs and Events brought to you by the Employees of the Hudson Police Department and our partners. Our perennial programs like the Citizens Police Academy, Youth Police Academy, National Night Out (in conjunction with the Rogers Library Staff), and Fright Night (with CHiPS and The Rec Dept) were a hit! As usual we had a big participation in Old Homes Day.

For the first time since 2019, the Hudson CHIPS Committee, Police Department, and Recreation Department held Fright Night at the Community Center. It was great to be back indoors, however, a huge Thank You to Ben Bosowski who opened up his racetrack the prior three years so the children of Hudson could have a memorable Fright "Ride" experience. I would also like to thank the CHIPS Committee for their stalwart volunteer work and dedication to the Hudson Community!

2023 marked a return to a Police Blood Drive at the community center, renewing our partnership with the Red Cross, after skipping last year due to the mid-term national elections.

Members of the Hudson Police Department once again held a Bell Ringing event on December 2nd and conducted a huge toy drive for CHaD. The Toys were brought up to Hanover the following week to be delivered to the children! Thank you to all that donated to the Salvation Army Bell Ringing at Walmart on December 2nd and who donated toys for such a worthy cause.

Personnel Changes:

The Police Department congratulates two (2) valued employees who retired in 2023:

- Captain Michael Davis retired in April after serving the Town for over 22 years as a police officer and additional time as a dispatcher. Captain Davis retired from NH Law Enforcement, but remains active in Law Enforcement out of state. Captain Davis had a great career with the Hudson Police Department, serving as a police dispatcher, patrol officer, motorcycle officer, sergeant, patrol lieutenant, and as captain of the Operations Bureau from April 2022 until April 2023. Captain Davis is well known and popular in the Hudson Community. It was a pleasure to serve with him and we wish Captain Davis the very best!
- Master Patrol Officer Colby Morton retired after serving the Town of Hudson for 11 years. MPO Morton served most of her career as a patrol officer, but served as our court liaison officer since 2019 where she excelled with our Legal Division. Thank you for your distinguished service; it was an honor to work with you.

We also said goodbye to other employees who served the Hudson Community: Officer Taylor Morin, Officer Ethan Brodell, Officer James Moran, Dispatcher Tracey Simmons, and Verlaine Doyle. Best of luck in your future endeavors.

The Hudson Police Department welcomed several new employees in 2023:

Attorney Nicole Clay (Prosecutor), Dispatcher Cheri Hughes, Officer Ethan Jones, Officer Dylan Chevalier, Officer John Layton, Officer Sithoeun Prak, Officer Kody Palladino, Officer Gordon Graeber, Part-time Maintenance Caiden Cox. Congratulations and a warm welcome to HPD! I wish you all a successful and SAFE CAREER with the Hudson Police Department.

We are actively recruiting for the job of police officer [several vacancies] and police dispatcher!

2023 Promotions:

- Steven McElhinney was promoted to the rank of Captain.
- Patrick McStravick was promoted to the rank of Captain.
- Patrick Broderick was promoted to the rank of Lieutenant.
- Derek Lloyd was promoted to the rank of Lieutenant.
- Matthew Flynn was promoted to the rank of Sergeant.
- Andrew Valcourt was promoted to the rank of Sergeant.



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

Congratulations and thank you to the officers who were promoted in 2023. You have the difficult task of leading our employees during such challenging times in Law Enforcement. Best of Luck!

Hudson Police Goals for 2024:

- Enhance Recruitment and Retention through providing excellent training and resources. The Hudson Police Department will look to upgrade its 20 year old Emergency Response Vehicle. The Hudson Police Department will look to upgrade its outdoor range to ensure a safe and positive learning environment. The Hudson Police Department will look to alternative means for additional equipment through grants or other federal programs.
- To insure we are utilizing best practices with regards to public safety in Hudson during any critical incident, we will partner with Homeland Security and other Town Departments to conduct a training Exercise.
- Enhance Mental Health Awareness and Services to our Community through development of a Crisis Intervention Team.
- Reduce Incident of Crime by 1 percent and Enhance the Safety of Motorists and Pedestrians by high visibility motor vehicle enforcement targeting areas identified through many traffic analysis, citizen requests, and officer observations.
- As we complete the Hudson Police Facility and Expansion Project, the Hudson Police Department will explore ways to improve areas around the facility which were not included in the original plan. The Hudson Police Department looks to improve the front parking lot at 1 Constitution Drive and energy efficiency of 4 Constitution Drive through alternative funding.

Closing:

I would like to thank the Citizens of Hudson for their incredible, unprecedented support over these last few challenging years. Most importantly, the Hudson Community has provided us with a much needed facility expansion and renovation, a wellness officer, and the safety equipment needed to provide vital law enforcement services.

Once again, I would also like to thank Town Administrator, Steve Malizia, the Board of Selectmen and my fellow Department Heads for continued assistance through my tenure as Chief. I would like to thank Northpoint Construction Management for their partnership in delivering a fantastic police facility so we can carry out our mission.

To the employees of the Hudson Police Department; thank you for all of your dedication and hard work throughout 2023. The last year seems particularly challenging as we continue to navigate troubled times in our profession, *and* we were doing so while occupying our building while it is being completely overhauled! These challenges are really just great opportunities to show our true devotion and commitment. As we enter 2024, I am confident you will continue to persevere and still hold the line! The foundation for a great police agency is the quality of the relationship with its community. As I have said before, our community is as much a part of us as we are part of our community. Thank you for providing that blanket of security and relief which shelters our citizens.

Sincerely,



Tad Dionne
Chief of Police

Hudson Police Mission Statement:

To provide professional police service in partnership with the community through mutual respect and cooperation.



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

2023 POLICE HAPPENINGS



BUILDING RENOVATION 1



BUILDING RENOVATION 2



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BUILDING PROJECT GROUNDBREAKING



FOOD PANTRY



TOYS FOR CHAD



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CAPTAIN DAVIS



HAVEN



DARE GRADUATION



SPECIAL OLYMPICS AWARDS



NATIONAL NIGHT OUT



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY



TOWN OF HUDSON

Public Works Department



2 Constitution Drive • Hudson, New Hampshire 03051 • Tel: 603-880-1600 • Fax: 603-594-4264

Once again, fiscal year 2023 was highly productive for the Public Works Department as it is every year.

The winter of 2022/2023 had above average temperatures and above average precipitation. This led to numerous icing events, along with snow events, which take a toll on our materials and overtime budgets. With road salt having a dramatic price increase over the previous year, coupled with federal guidelines for our MS4 storm water permit, we have been implementing different tactics to reduce sand, salt, and liquid de-icer consumption, which is a huge challenge given the increase in icing events versus snow events.



FY23 was another busy year for our paving program. We always have more roads to pave than our budget can handle so it's often a difficult decision, with many variables, as to which roads get paved that year. This year we completed a full depth reclamation Radcliffe Dr., Charles St, Porter Ave, Tamarack St, sections of Willow St, Oban Dr., and Riverside Dr., along with curbing as needed, driveway tie-ins and associated shoulder work.

We also installed finish coats on Clement Rd., Ricky Dr., Regina St., Rhona St., Charbonneau St., C St., A St., D St., Coll St., Robo Dr., and Pine Rd. We also placed a shim coat on portions of Winslow Farm Rd., Bush Hill Rd. and Sullivan Rd. to extend the life of the road.

The town received a one-time block grant from the state in the amount of \$467,498.25 that the Board of Selectman approved to add to our existing budget. With this money, we were able to fully reconstruct Sagamore Park Dr., and Flagstone Dr. plus a full depth reclaim and binder coat of pavement on Pasture Dr. and Mountain View Dr.

A number of these roads had crossover culverts, catch basins, and water gate boxes renewed before the roads being reclaimed and reconstructed from the sub base up. Completing these paving projects includes driveways being tied in as needed, curbing, paved swales, shoulder graveling, loam and seeding and resetting mailboxes. With our continuing effort to be more efficient, we have started to implement a shoulder graveling attachment to speed up the roadside graveling process after road reconstruction.

Other tasks done by the Public Works Department each year include the maintenance of street signs, traffic lights, and approximately 170 lane miles of line striping. The repainting of turning arrows, crosswalks, handicap parking spots, and over 300 stop bars, are all completed in house, along with pothole repairs, street patches, street sweeping, roadside brush cutting, and the maintenance of acres of lawn which include town buildings, town parks, town commons, cemeteries, ball fields and water and sewer pump stations. Sweeping the 360 lane miles of road each year can take up to 4 months depending on the amount of road sand used throughout the winter months. We also have to sweep roads in the MS4 storm water control areas twice a year. Roadside mowing is ongoing throughout the town with our goal of getting the entire town done with-in the summer months.

Our Parks Division is responsible for the maintaining town parks, town commons, six cemeteries, four ball fields, town buildings, pump stations and booster stations. Well over forty acres of lawn are mowed and

trimmed every week throughout the season along with bush trimming, tree trimming, mulch beds, adding playground safety mulch and the maintenance of playground equipment at Benson Park, Greeley Field and Merrifield Park, along with spring and fall cleanups and periodic cleanups for holidays. Our Parks Division, along with the Street Division, have the arduous task of installing and maintaining all of our holiday lights at the town common (Library Park) and as usual, did a fantastic job.



The Sewer and Drain Division of the Public Works Department is responsible for daily maintenance of the 7-sewer pump station, and all manholes and catch basins. We inspect new sewer service installations and repairs. We maintain the town's drainage system and culverts.



We have been busy repairing, renewing, and upgrading our aging drainage systems in town to increase capacity and help to minimize the effects of our changing weather patterns. A new HDPE 12" drain line was installed behind Town Hall and Central Fire to alleviate a long standing drainage issue. Repairs were made to a cross country culvert off of Wagner way.



We have cleaned approximately 350 of our approximately 2900 catch basins using our Vacuum truck; helping Hudson maintain compliance with the Federal MS4 Permit program.

Every year we inspect a portion of the towns sewer and drain lines, with CCTV inspection equipment, for possible blockages, leaks, and ground water infiltration, and to assess the condition of the lines. This helps us decide which pipes, if any, need to be repaired, lined, or replaced. Decreasing, and eliminating infiltration in the sewer mains decreases the volume of wastewater sent to Nashua for treatment.

When our vacuum truck is not out cleaning catch basins, it is out flushing sewer and drain lines, removing any accumulated debris to prevent blockages and possible environmental contamination. We would like to remind residents that disposable wipes should NEVER be flushed into the sewer system.

Every year, over 4 miles of cross-country sewer easements are cleared of heavy brush and vegetation to provide clear access in case of an emergency. We also clear a percentage of the towns Storm water detention basins to improve capacity and stay in compliance with MS4 guidelines.

I want to thank the members of the Public Works Department for their hard work and dedication throughout the year. I would to thank the Board of Selectmen, Budget Committee, Town Administrator, Department Heads, and the citizens of Hudson for your overwhelming support throughout the year.

In closing, I would like to congratulate former Director of Public Works Jess Forrence on his well-deserved retirement. We thank you for your 36 years of dedicated service to the Public Works Department and the Town of Hudson.

Respectfully Submitted,

Jason Twardosky

Jason Twardosky
Public Works Director



TOWN OF HUDSON

Recreation Department



12 Lions Avenue • Hudson, New Hampshire 03051 • Tel: 603-880-1600 • Fax: 603-594-4264

It is with great pleasure that I present the 2023 Annual Report of the Town of Hudson Recreation Department.

The Recreation Department continues to take tremendous pride in the instrumental role we play in the lives of the residents. We focus on providing quality, affordable, and accessible recreational opportunities for residents through well-designed and constructed programming and events. Our goal is to enhance the quality of life and morale of the residents of Hudson.

We are pleased to report that both participant numbers and revenue were up in FY23 across our youth, adult, and senior citizen programming and events.

Department Staff

Chrissy Peterson	Recreation Director
Naomi Busnach	Administrative Aide
Lori Bowen	Senior Services Coordinator
Wayne Madeiros	Facility Maintenance
Leo Bernard	Custodial Services



Facilities

This department manages and maintains a busy schedule of all facility use to include the Community Center, Senior Center, Robinson Pond Recreation Area, Merrifield Park, outdoor and indoor Pickleball Courts, Jette Field, and Sousa Field.

- **ROBINSON POND RECREATIONAL AREA:** This area continues to be popular with constant use throughout the summer, with over 100 participants using it on a regular basis. The Hudson Fire Department performs water quality on a routine basis. The Recreation Area continues to be monitored on weekends by gate attendants, ensuring use by Hudson residents only.
- **THE COMMUNITY CENTER** This facility acts as the hub of Hudson, holding various town meetings and events including, town voting, public hearings, deliberative sessions, and the majority of the Recreation Department events and programs. The facility is extremely busy from October through early April being dominated by our basketball program seven days a week. During the summer months, it serves as our Summer Program headquarters. *It is not permitted for private use or for non-municipal fundraising.*

- **OUTDOOR PICKLEBALL COURTS:** At the corner of Melendy Street and Central Street, you will find the outdoor Pickleball courts. The area houses two courts, a practice wall board, and picnic tables. The courts cannot be reserved by the public but are open daily from March through November on a first come first serve basis.
- **JETTE & SOUSA SOFTBALL FIELDS:** Our two softball fields on County Road are used daily from April through August for our adult softball leagues. DPW maintains the fields and Leo Bernard lines the infield for our programs. During the off times, the fields are rentable to outside groups based on availability.

Athletic Programming

Fall Soccer K-8th Grade:

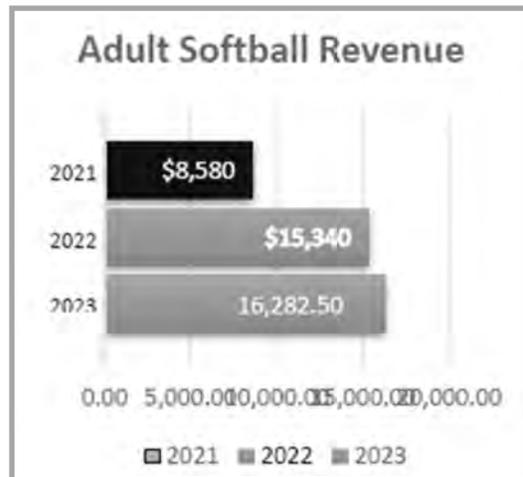
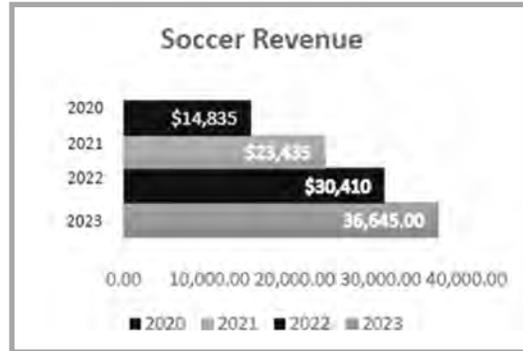
Our soccer program is one of our very popular programs. This year we had record-breaking numbers for soccer totaling over 560 athletes ranging from three years old through 8th grade.

Games were played every Saturday at Alvirne High School from September through November in addition to weekly practices Monday through Friday, at the Hills Garrison, Hudson Memorial, and Nottingham West School fields. We tribute the success of our program to the support received from the Hudson School Department.

Following the regular season, playoffs were held in the 5th – 8th grade division with trophies presented to the championship and runner-up teams. Additionally, all participants in the kindergarten through 4th grade received a participation certificate and a medal. **Revenue increase was \$6,235**

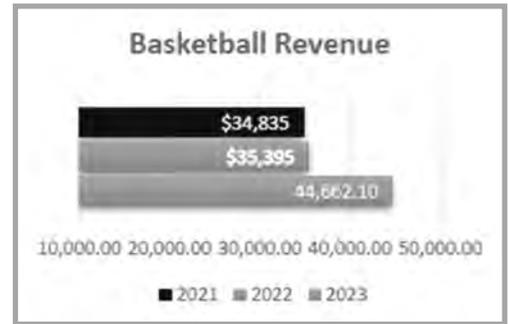
Adult Softball:

Softball ran in the spring and summer of 2023 for both our Men’s and our Women’s Adult Leagues. **Both participant numbers and revenue increased by \$942.50**



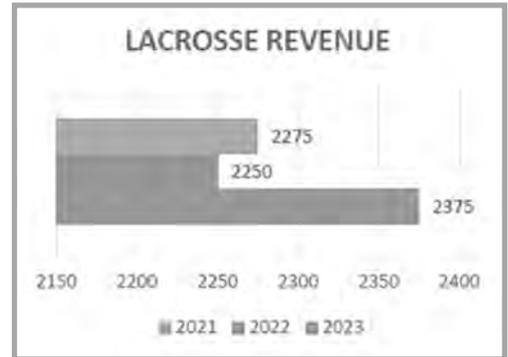
Basketball:

Basketball continues to be one of our most popular programs that run from October through April. We offer a Recreation League for grades 3rd-8th, Instructional League for 1st & 2nd graders, Travel League for 3rd-8th graders, High School League, and an Over 35 Adult League. **Revenue increased \$9,267.10**



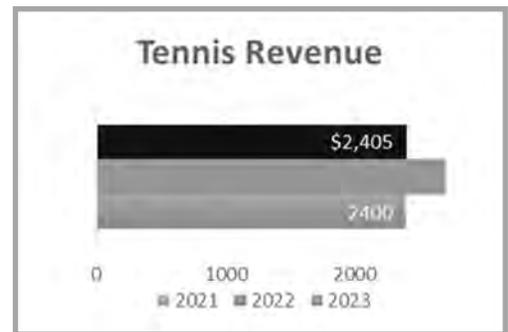
Lacrosse:

We have been monitoring lacrosse participant numbers since the onset of the program and have unfortunately watched the numbers decline more and more each year. In the spring of 2023, we hosted one boys' team on the 14U level. There is a consideration to discontinue this program in FY25. **Revenue was slightly up \$125**



Summer Tennis:

Our collaborated program that we kicked off in 2021 with USTA, was offered in the summer of 2023. Due to a lack of court, availability at Alvirne High School in the spring of 2022, we were only able to offer the program in the summer of 2023. **Revenue decreased by \$305.00**



Legends Unified Soccer:

We were very proud to team up with Special Olympics for the 2nd season to offer Hudson the first Unified Soccer team for elementary aged children. The team consisted of athletes with or without intellectual or physical disabilities, ranging from kindergarten through second grade. This was a Recreation Department sponsored program so there was no cost for parents and therefore no revenue.

Indoor Senior Citizen Pickleball:

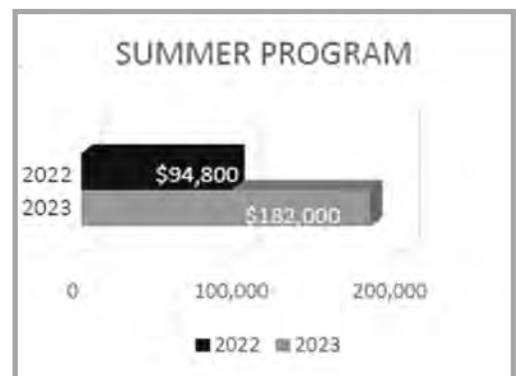
From November through March we offer our Senior Center members the option to play Pickleball indoors at the Community Center. As with all programs, we do have a max amount that can register for a minimal fee.

Summer Program

When the school doors close for the summer, our doors open to offer the community an eight-week Summer Program, for children aged six through fourteen. Our program provides a safe and fun environment, for children to develop social and decision making skills, while creating memories that last a lifetime.

Our eight-week program, is designed and packed with adventure as campers enjoy arts & crafts, field trips, group activities, themed events, sports, imaginative play, and more!

This was our second year hosting the program following a two-year hiatus due to the Covid-19 Global Pandemic. Over the summer of 2023, we had both record-breaking participant counts and revenue. For the first time we reached 500 registrants which was 220 more kids than 2022, and 120 more in participants than summers prior to the pandemic. The revenue for the entire eight weeks broke down to \$182,000, which was \$87,000 more than 2022, and \$40,000 than before Covid-19.

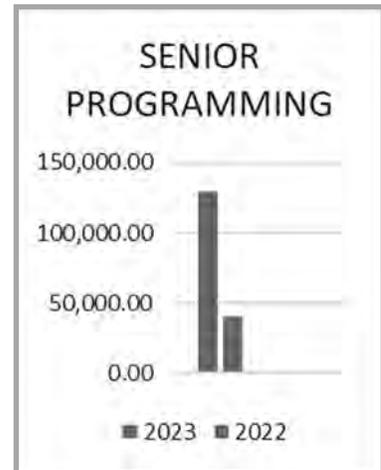


Senior Center

Our Senior Center building is located at 19 Kimball Hill Road. The center is open Monday through Friday from 8:00am – 4:00pm, and is busy daily with members enjoying programming and events.

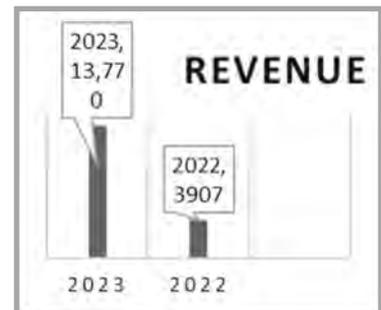
Programming offered this year includes but is not limited to; Yoga, Brains and Balance, Line Dancing, Pickleball, BINGO, Walking Club, Book Club, Ping Pong, Billiards, Quilting, Arts & Crafts, Coffee Club, and more. In addition, we offer senior bus trips to various location.

New programming included Canvas Painting, Watercolor Painting, Tai Chi, Strength and Balance Class. We also hosted numerous fun events for the members including a Christmas party, Waffle Breakfast, and a summer BBQ Lu-au. Our revenue for our senior programming has also increased from \$40,041 in 2022 to \$129,471 in 2023.



Community Events

Over the course of the year, we host and offer various community events to the residents of Hudson. Events include but are not limited to, Dances, Comedy Shows, Paint Nights, Open Gym, Easter Events, Tour of Lights, etc. Revenue for our community events have increased from \$3,967 in 2022, to \$ 13,770 in 2023.



Scholarship:

Each year, we offer a department scholarship to a graduating Hudson senior who has participated in or volunteered for one or more of the Hudson Recreation Department's organized youth programs. The applicant shall have been accepted (or have made application and is pending) to a recognized institution of higher learning, and must complete a 500-word essay on how the Recreation Department has affected their life.

As a result of our fundraising efforts over the last few years, we were able to award two, \$1000 scholarship to two Hudson graduating seniors for the second year in a row.

Congratulations to, Hillary Weston and Michael Nemeth, who were the recipients of the Hudson Recreation Department's 2023 Scholarships.

For the fourth year in a row, we hosted the Santa Sleigh Ride through Hudson in December of 2023.

Santa Sleigh Ride Through Hudson:

Selectmen Morin graciously agreed to be our Santa Claus again and ride in the sleigh through the streets of Hudson. Much appreciation also goes to HPD and HFD for the professional escorts through town, DPW for the use of their trailer, and Wayne Madeiros for pulling the Santa sleigh through the streets of Hudson.

Comedy Shows:

We hosted a show in November and January of 2022-2023. We sold 50/50 raffle tickets during the social hour and raised \$1,200 for our Annual Recreation Department Scholarship that is awarded to a graduating senior from Hudson. **Revenue increased \$400**

Community Fright Night:

For the 4th year in a row, we teamed up with CHIPS and the Hudson Police Department, to bring the community a fun fall event.

The Community Fright Night was brought back as an inside event this year. With over five hundred children registered, participants enjoyed dancing, games, arts and crafts, food, and were all given goody bags.

Easter Bunny Bash:

We hosted our 2nd Easter Bunny Bash at the Community Center to the residents in April of 2023. Families were able to stop in to play games, make an art and crafts project, take pictures with the Easter Bunny, and enjoy refreshments.

Father Daughter Dance:

In May, we hosted two back-to-back nights of our annual Father Daughter Dance. This year it was a moon and star themed dance. Over 250 people attended each night. **Revenue increased \$900**

Open Gym:

Throughout the winter and spring months, we opened the doors to allow open court gym for adult residents over the age of 35. In addition, we offered five youth open gym dates during school vacations.

Southern NH Tour of Lights:

We teamed up with thirteen other Recreation Departments to jointly bring the communities a mastered list of holiday lights to go and see. Residents who registered their homes with us were entered into a drawing to win a gift certificate to a local restaurant.

Social Media

The Recreation Department utilizes social media platforms as marketing tools to promote the departments programs and events. Because our Facebook page acts as an essential piece to our marketing strategy, we added an Instagram page in 2021 to reach the younger demographic. Both platforms help us connect with community members, increase Recreation awareness, and boost our participant numbers and revenue. Post engagements, followers, and post reach have all increased.

Summary

This Annual Report is something I look forward to each year because it gives us an opportunity to reflect on the accomplishments of the past year and communicate the great work being done in the community. I am humbled by the amount of trust and respect that the residents have for what we do and provide to the town. The sum of these efforts is the result of a small but strong team, and a supportive community. Our future success will depend greatly on this ongoing teamwork and support.

Over the last three years, I have monitored trends that reflected changes in demographics and interests levels of the community members. One trend that has remained a constant is that Recreation is accessible...Recreation is important...Recreation is resilient....Recreation is customer-centric....Recreation is valued.....Recreation is truly an essential department for all ages.

I would like to thank the residents of Hudson for their remarkable support, volunteerism, and participation in our recreation programs, activities and services. The Recreation Department could not succeed without our volunteers and participants, and their generous effort.

As we close the chapter to 2023, we look forward to 2024 with excitement.

Respectfully Submitted,



Chrissy Peterson
Recreation Director





Vision Statement

The George H. and Ella M. Rodgers Memorial Library is dedicated to fostering community-wide lifelong learning experiences in a welcoming and trusted environment by providing unrestricted access to available information, cultural events, and other diversified interests and needs.

Mission Statement

The mission of the George H. and Ella M. Rodgers Memorial Library is to promote literacy to the residents of Hudson, NH, through providing enhanced opportunities for social, cultural, economic, and intellectual growth.



Alvin Rodgers August 30, 1931 - February 15, 2023

In 2008, Elaine Brody received a phone call from Al and Phil Rodgers asking if there was still a need for funds to build the long-hoped-for new library in Hudson. Following Elaine's enthusiastic, "yes," Al and Phil generously donated \$4,000,000, to enable the Town of Hudson to build a modern, yet friendly and homey library for this amazing community. Al and Phil requested the new library be named for their parents. We, here at George H. and Ella M. Rodgers Memorial Library, are continually grateful for their generosity.

GMILCS – Greater Manchester Inter-Library Consortial System

Rodgers Memorial Library celebrated our first year as fully-fledged members of GMILCS. It has been a year of substantial growth for both the patrons and the staff. One of the requirements for membership to GMILCS is that each member library provides staff members who are actively involved in the administration of the consortium. The Library Director serves on the GMILCS board; the Assistant Director/IT librarian serves in the UXG (User Experience Group) and on MIG (Metadata Integrity Group). This group manages the shared catalog to ensure consistency in the collection. Our Circulation Librarian is the new Chair of the Circulation/ Interlibrary Loan group. GMILCS is committed to supporting the member libraries and their patrons. We have found the transition to be hugely beneficial to both the library staff and the patrons of RML. This summer, GMILCS decided to run a passport program where patrons from every town were invited to visit each GMILCS library and complete a fun activity. Hundreds of people participated and every library benefitted from the outreach.

Library News and Events

RML Youth Services Department applied for and was awarded **2 grants** this year. One was from Greater Nashua Smart Start and one from University of New Hampshire Practice-based Coaching Team and Southern New Hampshire Services supported by the Preschool Development Grant Birth through Five Initiative. We used these grants to purchase toys for play-based learning in our preschool area and STEM table. Well done Tanya Moesel, Head of Youth Services and the Youth Services Team.

Dr. Jennifer Weil Arns, University of South Carolina School of Library and Information Science, visited the library this year to talk to patrons about their specific experiences with RML. Dr. Arns is the co-author of a paper that discusses the value of the local public library to their local community. We are delighted to have had the opportunity to participate in this project.

Since the end of last summer, we have researched the possibility of building a permanent structure on library grounds that will allow us to host outdoor community events. The **Hudson Lions Club** has decided to support our dream of building a permanent pavilion at Rodgers Memorial Library. There will be more updates as we figure out the logistics. **Many, many thanks to the members and Executive Committee of the Hudson Lions Club.**

RML partnered with RISE (Rivier Institute of Senior Education). Thanks to John Watkins for his logistical expertise in helping this program come together. He and Rebecca Berezin planned a series of events that were incredibly popular. We look forward to working with RISE again in the future.

HILLS MEMORIAL LIBRARY

Hills Memorial Library was donated by the Hills Family. Built on land donated by Kimball Webster, this beloved Hudson landmark sits quietly on the corner of Ferry St. and Library St. It is no longer used as a lending library, but still houses part of the library collection. Hills Memorial Library is still used by the Library Boards of Trustees for their monthly meetings and by the SAU81 School Board.

STAFF NEWS

Kristen Buckman's farewell party took place in August 2022. Kristen had been at RML for nearly 17 years. She started out here as Assistant Librarian in the Children's Room and ultimately returned to those roots.

Rebecca Berezin handed in her notice in April 2023. Rebecca started at RML as a part-time library assistant in the Children's Room, moved to a full-time position in June 2019 and made a substantial contribution to our youth (and adult) programs during her time with us.

Dana Benner was hired as the new Circulation Librarian in November 2022. Dana has become very actively involved in purchasing items for the non-fiction collection and is serving as the Circulation/InterLibrary Loan Chair in GMILCS.

Tanya Moesel was selected to be one of 24 New England librarians to participate in the New England Library Leadership Symposium (NELLS). We are very lucky to have her here at RML. Her professionalism and friendly smile welcomes everyone to the Children's Room and the programs she creates are educational and fun! Not only is she incredibly competent, she is also a great teacher, passing on her expertise to the other staff in her department.

The Youth Services department has seen some substantial changes in the past year. Carter Olendzenski, Reilly Douglas and Kristina Young were new hires this year. Unfortunately, Reilly and Kristina moved on to other positions. We were also sorry to lose Xenon Earl to a new job in January 2023. Xen had worked with us at RML since October 2019 and was a valued member of the Children's Room/Youth Services staff.

LIBRARY PROGRAMMING

Adult Programming

There are many ways for a library to impact their community. Some are large events that appeal to everyone. National Night Out continues to be our biggest program of the year. We were thrilled to

partner again with the Hudson Police Department to provide an evening of family fun. Thanks to the team of staff and volunteers that make this event a highlight of the year.

VITA Tax Assistance - RML submitted 401 tax returns this year - the highest number of returns by any VITA site in New Hampshire!

AMERICAN RED CROSS BLOOD DRIVES: RML continues to work with the American Red Cross to provide Red Cross Blood drives during the past. We are delighted to be a part of the crucial community program.

SPECIAL EVENTS:

Concerts - each one is special and unique; Bee Keeping; The Holocaust - Our Duty to Remember; Sisters in Crime Mystery Making; Adult Paint Night(s); Button Up New Hampshire; Candy Poker.

Lithuanian Cooking and Destination Lithuanian America - RML was honored to host two Lithuanian programs last June. Both of these events were sponsored by the friends and family of Dan Zelonis, who passed away in 2022. Many thanks to everyone who donated funds in Dan's name.

Library Groups - We ARE more than just books and there is something for everyone.

- Access Wisdom Book Club - meets monthly to discuss personal growth and self-help titles. Dianne MacKinnon, Life Coach, generously donates her time to lead this group.
- Afternoon Book Group - literature and laughter can be found in the group, led by Assistant Library Director, Victoria Sandin.
- Cookbook Club - a different theme each month. This is a cross between a party and a recipe review.
- Dungeons and Donuts - Saturdays twice/month. A new campaign each time.
- Genealogy Club - meet each month for a relevant talk by local (and not so local) genealogy experts.
- Hiking with Dana at Benson Park. You can follow Dana's adventures on HCTV.
- Mystery Lovers Book Group - Laughter and mayhem at this drop-in group led by Library Director, Linda Pilla.
- Books and Booze at Luk's - This group is now known as, "**Read 'em and Eat!**" They meet at Luk's Bar & Grille. Many thanks to Luks for making it possible.
- Tuesday night Fabric Art Classes/Group - the class each month has a different focus, but everyone is welcome to bring their own craft and join in with the fun.
- Thursday Evening Book Group - This group is now known as **Rodgers Readers**.
- True Crime podcast Club - the title says it all!

Youth Services

It would be fair to say that the bedrock of programming in today's public libraries is the Children's (or Youth) Department. That is also true in Hudson, where the creative and steady leadership in the Youth Services department sometimes requires them to offer double programs to cover the demand at our incredibly popular pre-school age programs. In FY22, the total number of programs specifically designed for our children and young people was 535, with over 15,000 people participating in at least one program.

Every year, June heralds the end of our financial year and the





beginning of our favorite time, the Summer Reading Program. Summer Reading is for the young at heart, not just the young in years! The theme this year was, "All Together Now," which RML interpreted as "going off to camp!" Tanya Moesel and Marissa Sweeney, Head of Youth Services and Assistant Librarian in Youth Services, visited each and every K-5 class to advertise SRP23. There were 700 people, of all ages from birth to adult, who registered this year. 317 people completed 20 activities or more. The Welcome Summer party had an attendance of around 250. Despite the loss of our Adult Programming Librarian, we also ran a vibrant, action packed program for adults that included concerts at the library, hikes at Benson Park with Dana Benner, our Circulation Librarian, crafts run by Chris Sweeney and the Cookbook Club, headed up by Marissa Sweeney.

INFORMATION TECHNOLOGY

RML's Technology Services group not only oversees the addition of all new items to the catalog, but they also oversee the library website and are very actively involved with the consortium cataloging process. GMILCS recently implemented what is known as a "discovery layer" that sits on top of our Online Public Access Catalog (OPAC). This layer works with the OPAC to provide our patrons a more streamlined and enhanced browsing experience of the catalog - for example, grouping all formats of a particular title under one title; users can now view, manage and checkout ebooks all in one place; allowing the user to create, manage and share reading lists; saving searches, such as tracking of a favorite author; and responsive viewing on all platforms: desktops, tablets and mobile devices. On the back end, the interface is highly customizable, allowing administrators to create a specific "look" for each library. To find RML's Aspen catalog, please follow this link: <https://discover.rodgerslibrary.org/>



LIBRARY STATISTICS

Library Circulation: RML circulated nearly 100,000 items in FY23 including over 65,000 books, 1,200 magazines, 7,222 DVDs, over 20,000 downloadable audio and e-books, over 2,000 CDs audio books and Playaways and 272 items from the Library of Things. According to the American Library Association, the value of just these services is over \$2,000,000. During times of hardship and high inflation, the value of our local library continues to be invaluable.

**GEORGE H. & ELLA M. RODGERS MEMORIAL LIBRARY
FY22 STATISTICS**

Collections

	Adults	Young Adults	Children	Tween	TOTAL
Materials Added	2,209	277	1,301	200	3,987
Materials Withdrawn	1,762	194	1,190	241	3,387
Materials Lost	226	40	473	68	807
Downloadable Resources:					
OverDrive e-books **	42,376				42,376
OverDrive audio books**	38,555				38,555
OverDrive Video	0				0
OverDrive Magazine	5,383				5,383
Cloud Library Audio ebook	1,379				1,379
Cloud Library Ebook	8,039				8,039
Total Physical Materials Owned	28,783	2,945	13,886	1,547	48,090

*Sent 695 items to Better World Books

Circulation

	Adults	Young Adults	Children	Tween	TOTAL
Books	22,361	3,769	36,014	3,525	65,669
Magazines/Newspapers	1,206	n/a	38	n/a	1,244
CD (spoken/music) **	1,567	n/a	358	106	2,031
DVDs	4,365	43	2,814	n/a	7,222
Downloadable Audiobooks*	11,454	n/a	n/a	n/a	11,454
Downloadable E-books*	7,963	n/a	n/a	n/a	7,963
Downloadable Periodicals*	827	n/a	n/a	n/a	827
Passes+	699	n/a	n/a	n/a	699
Kits, Puzzles, Games	676	n/a	1,638	n/a	2,314
Equipment	93	n/a	n/a	n/a	93
Library of Things	272	n/a	n/a	n/a	272
Total Circulation	51,483	3,812	40,862	3,631	99,788
E Database - item searches	29,956	n/a	n/a	n/a	29,956
Total Transactions	81,439	3,812	40,862	3,631	129,744

+Museum Key Analytics

** Includes Children's Room Playaways

*Includes OverDrive and Cloud Library

In-House Programs

	Adults	Young Adults	Children	In-School	TOTAL
Number of Programs	267	151	292	n/a	710
Attendance	3,975	1,828	10,672	n/a	16,475

Outreach Programs

Number of Programs	3	0	10	82	95
Attendance	2,021	0	867	1,870	4,758
Number of Programs	270	151	302	82	805
Attendance	5,996	1,828	11,539	1,870	21,233

Registered Borrowers

Total (GMILCS formula)

3,452

DONATIONS

Once again, our most sincere thanks to the businesses and individuals who made donations to RML this year.

Friends of the Library of Hudson, NH Our most sincere thanks to this amazing group of people. They supported all of the following programs:

- Sponsor of New Hampshire Museum Pass programs
- 2023 Spring Programming - New Hampshire Humanities
- Candy supplies Fright Night program
- Sponsor of Chocolate Tasting program
- Cocoa supplies for Hot Cocoa program
- StoryWalk maintenance
- STEM programs
- Prizes for the Summer Reading Program

In loving memory of Alvin Rodgers, the following groups and individuals generously donated funds to George H. and Ella M. Rodgers Memorial Library. The funds were used to support the 2023 Summer Reading Program.

K. Rodgers	E. Lecius	Michele Worden	Susan Lavoie
L. Hedrick	EnviroVantage	L. Bellisle	Jamie Pappas
E. Griswold	French	S. Middlemiss	L O'Connell
B. Rutherford	D. Martin	Kalwall Corp	

In memorial for Daniel Zelonis the following groups and individuals generously donated funds for Lithuanian programming:

LABAS - Lithuanian Brothers and Sisters	Emile Tetu
Mark Zelonis	Carla Steinhauer
P. Hanlon	

John Haley donated funds for the purchase of Russian language children's books; DCU donated funds for National Night Out; Marnie Gordon donated LEGO Mindstorms for use in Youth Services programs Hudson GFWC supported our Summer Reading Program.

Our sincere thanks to the following individuals and businesses who donated funds to RML in FY23. We appreciate your generosity in being a part of the wonderful work of RML: S. Harris, Pat Painchaud, D. Matthews, Carrie Meadows, Audrey Hodsdon, Hannaford Grocery, GFWC.

All in all RML received \$16,152.43 in goods and monetary donations plus 44 books and 1 EToy.

CONCLUSION

Once again, this has been a great year for RML. Our staff participate in local, consortial, state and national organizations. We are happy to deepen our friendships with existing patrons even as we reach out to make new connections.

Respectfully Submitted,

Mimi Guessferd

Mimi Guessferd, Chairman
Hudson Library Board of Trustees

and

Linda S. Pilla

Linda Pilla
Library Director

Hudson Library Board of Trustees

Mimi Guessferd, Chairman
Donna Boucher, Treasurer
Lisa Weber, At-Large

Erin Henderson, Vice-Chair
Karen Bohrer, At-Large
Margaret St. Onge, Alternate



TOWN OF HUDSON

Sustainability Committee



Debra Putnam, Chairman

David Morin, Selectmen Liaison

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6018 • Fax: 603-594-1143

The Hudson Sustainability Committee is a volunteer committee sponsored by the Board of Selectmen. Committee members are appointed by the Board for a term of three years. At the end of 2023 the members of the committee are Debra Putnam, Chairman; Ed Thompson, Secretary, Kate Messner and Chris Thatcher plus two Alternates – Craig Putnam and Karl Huber. There are 3 member vacancies and 1 vacant alternate position at the end of the year. The Board of Selectman Liaison is Bob Guessferd, and Jay Twardowsky, Director of the Department of Public Works, is an ex-officio member.

The committee meets the fourth Monday of every month at 7:00 pm in the Buxton Meeting Room of the Town Hall or a location as approved by the BOS. The January 2023 meeting of the 23rd was rescheduled to the 30th. The December meeting was canceled. All of the meetings that were held were televised on HCTV. The Agendas, Packets and Minutes are available 24/7 to all residents through hudsonnh.gov.

The following are key accomplishments for the Fiscal Year 2023:

- By the end of 2022, the Hudson Electric Aggregation Committee (HEAC) had worked with the BOS to define the text of a warrant article to appear on the March 2023 ballot. The text for Warrant Article 20 follows:
To see if the Town will vote to adopt the Hudson Community Power plan, to authorize the Board of Selectmen to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E. The Hudson Community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

(Recommended by the Board of Selectmen 5 – 0)

Tax Rate Impact is \$0.00



- Three additional town residents with pertinent professional experience joined the HEAC in the early part of 2023: Karl Huber, Chris Thatcher, and Alex Woodyard.
- Warrant Article 20 passed by over a 4:1 margin.
- With the passage of the warrant article, the focus of the HEAC shifted to doing due diligence of the candidate partner organizations. There were three candidates – one a non-profit and two for-profits. Each of the candidates had previously made presentations to the Sustainability Committee. Those presentations were dated, however, so they were each asked to prepare a new presentation. They were also given a set of questions and topics that the HEAC wished to see addressed.
- The three candidates delivered their presentations regarding the Hudson Community Power opportunity during the March, April, and May Sustainability Committee meetings. The presentations are available for review by residents on the “Presentations & Documents” page of the HEAC web site.

- After the candidate presentations were completed, the HEAC members began their due diligence work. This entailed performing a comparative analysis of the offerings across the three candidates.
- With the voters' approval of the warrant article, the HEAC worked with Community Power Coalition of New Hampshire (CPCNH) to create a logo for Hudson. The logo was developed at no cost to the town.
- The Electric Aggregation Plan for Hudson was submitted to the Public Utilities Commission (PUC) during the summer and was approved by the PUC on September 18th.
- The HEAC presented the results of their due diligence work to the BOS on October 3rd. The HEAC's recommendation was to partner with Community Power Coalition of NH. The BOS voted to have the Town of Hudson partner with CPCNH at their October 24th meeting.
- Since deciding that HCP should partner with CPCNH, the HEAC has mainly been working on launching HCP. The effort is ongoing with the enrollment period starting the week of January 22nd, 2024. A Public Information Session will take place on January 31st. Enrollment will be completed by the end of March 2024 at which time Hudson Community Power will be serving electricity customers in Hudson.
- The entire HEAC team put in many hours over the course of 2023 – attending HEAC meetings, reviewing the presentations made by the candidate organizations, analyzing the offerings made by those candidates, developing their recommendation to the BOS regarding which organization for HCP to partner with and, most recently, developing HCP launch-related materials. HEAC members also attended the Local Energy Solutions Conference and other related conferences, represented Hudson at many CPCNH meetings and reviewed legislation passed by the PUC and NH Legislature in 2023.
- The committee continued with discussions exploring EV charging in Hudson (funding opportunities, policy implications, etc.). This is a work-in-progress.
- The committee continued to explore options for composting. This is a project will be worked on in 2024 with a possible Warrant Article on the March 2025 Ballot.
- The committee continues to discuss Solar options for the Town and tries to help residents gather valid information regarding Residential Solar options. These activities are as follow-ups to multiple Solar Information Sessions hosted by the Committee in past years at no cost to residents.
- The committee coordinated with the Plymouth Area Renewable Energy Initiative to host a Button Up NH evening at the Rodgers Memorial Library. The Button Up NH information sessions offer homeowners and business owners many ideas on small and large projects to reduce their energy usage and thus, their energy bills. The information presented includes the availability of Rebates.
- Communication with the HPD continued regarding ideas as to how the main building renovations, approved by voters in March 2022, could be enhanced to generate energy savings and thus, cost savings on future electric bills. The existence of the Energy Efficiency Capital Reserve Fund initiated by the Sustainability Committee in 2020 (Warrant Approved March 2020) and added to in 2022 (Warrant Approved March of 2022) was verified along with the balance in the account. Said funds are available to any Town entities that have identified an Energy Efficiency Project that would benefit from access to the funds through an application submitted to the BOS. The HPD is actively exploring options for effective use of funds from the EECRF in conjunction with tapping into Rebates available through NH Saves and the utilities such as Eversource.
- National Night Out at the Rodgers Memorial Library: 2023 was the first year the Sustainability Committee in conjunction with the Hudson Electric Aggregation Committee hosted an exhibit. The combined committees gave out Sidewalk Chalk to children and informational materials to adults, while answering questions from residents about Hudson Community Power.
- The Committee voted for Hudson to become a municipal member of Clean Energy NH. By Hudson becoming a Municipal member the Town Staff now has access online to all information, analysis, and reports produced by Clean Energy NH. Both Sustainability Committee/HEAC members (Craig Putnam and Kate Messner) attended the annual Local Energy Solutions Conference in Manchester. They

attended several sessions including: Keynote address, Phase 2 of Community Power – Local programs, Regional Roundtable – Our Neighbor’s perspectives and the Plenary Session – IRA (Inflation Reduction Act) 1 year out.

- The information contained on the “Reduce, Reuse, Recycle” website pages was updated by the town IT Department as the committee Chair submitted updated information. These pages provide information about how to properly dispose of items that cannot go into the trash or be placed in a Blue Bin. It also offers information on where to donate items for reuse or repurposing.
- The committee maintains a Facebook page to provide energy-related information and promote recycling in the town. The page now has over 365 members and is a useful forum to answer questions and promote activities by the committee and various third parties that contact the committee throughout the year. The Facebook page, the committee’s pages on the Town Website, and collaboration with the Hudson HCTV team are all important in communicating with residents. New the fall of 2023 is the Hudson Times newspaper. This weekly publication will be used by the Sustainability Committee and Hudson Community Power to provide information to residents.
- Roadside Cleanups: The Sustainability Committee supported multiple residents with their own efforts to clean up in their neighborhood and/or along roadsides. The committee organized support by the DPW (picking up Blue Bags of recyclables and Black Trash bags) and the HPD when appropriate in light of the traffic along said road. All individual efforts by residents are sincerely appreciated. The hope for 2024 is to resume work on Wason Rd. Significant support from residents will be needed as the committee members cannot tackle even a portion of such a significant road by themselves. The first work on Wason Rd. was in 2020 and involved a HPD cruiser escort plus a truck, large flatbed trailer and two staff members from the DPW.
- Holiday Lights Collection: For the first time the Sustainability Committee hosted a Holiday Lights Collection event with the goal being to divert broken strings of lights from going into the trash and instead being sent to a company for proper recycling. The time frame started November 22 and ended January 7, 2024. Over 240lbs. of broken strings of holiday lights were collected and will be properly recycled. Collection Boxes were set at the Town Hall, the Rodgers Memorial Library and the Community Building at Shepard’s Hill. The Committee wishes to thank Hudson Troop 20 especially for coordinating with the committee. While Troop 20 collected approximately 100 Christmas Trees they also collected strings of Holiday Lights set next to the trees. The DPW reported that on December 30, last day in 2023 to drop off Christmas trees, that no trees came through the check point with lights still on, as they have in the past. So the collaboration between the Sustainability Committee, Troop 20, and the DPW was effective.
- The committee announced at each meeting the Transfer Station schedule, holiday changes in trash pickup schedules, hazardous waste collection days in Nashua, and other events related to energy saving and recycling.

The committee would like to thank the Board of Selectmen for their continuing support and the Department of Public Works for storage of the committee materials and signs. Any Roadside Cleanup organized by a single resident up to a group was supported by the DPW as they picked up all Blue Bags (for Recyclables) and Black Bags (for Trash) along with larger items on the Monday after each cleanup. Thank you to the Hudson Police Department for their continued support. Thank you to the HCTV team for their wonderful work in making information available to Hudson residents. The committee would like to thank those residents who made an effort to “Recycle Right” in 2023 and who regularly cleaned up roadsides throughout Hudson.

Finally, the committee would value the participation of additional residents – on the Sustainability Committee itself and/or as a member of the subcommittee - Hudson Community Power.

Respectfully submitted by The Hudson Sustainability Committee:

Debra Putnam, Chairman

Kate Messner, Member

Ed Thompson, Secretary

Chris Thatcher, Member

Craig Putnam, Alternate

Karl Huber, Alternate



TOWN OF HUDSON

Town Clerk/Tax Collector's Office



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6003 • Fax: 603-816-1292

Fiscal year 2023 was another busy year for the Hudson Town Clerk/Tax collector's office. Donna Melanson was appointed the interim Town Clerk/Tax Collector in October 2022 just before the 2022 November mid-term election and did a fantastic job having only a few weeks to unexpectedly take on the position. I became the Deputy Town Clerk/Tax Collector in January 2023 and was elected to the position of Town Clerk/Tax Collector in March 2023. Pam Bisbing, Eve Hynes-Brock and Cindy Roberts, our newest Assistant Town Clerk/Tax Collector who joined us in May, round out our exceptional staff who work diligently to ensure we provide excellent customer service and accuracy to the citizens of Hudson.

The department's primary responsibilities include:

- Processing motor vehicle and boat renewals, titling new vehicles and problem resolution with residents
- Bi-annual billing and collections of property taxes
- Elections, voter registrations and absentee ballot requests
- Reconciling accounts, making deposits and preparing various financial reports
- Vital Records, including the issuance of marriage licenses, home birth documentation, copies of birth, death, marriage and divorce records as well as problem resolution
- Dog licensing and collection of fines for unlicensed dogs
- Collection of parking fines
- Bid Openings
- Oath of Office
- Pole licensing
- Notary and Justice of the Peace Services

For the period of July1, 2022 through June 30, 2023, we processed over 36,000 motor vehicle and boat registrations, 3,077 motor vehicle titles, issued 4,918 dog licenses, 160 marriage licenses, and issued over 2,000 vital records (birth, marriage, death and divorce certificates).

As calendar year 2024 begins, we look forward to continuing to service the community with all the services listed above, including the 4 elections we will have this year. In addition to assisting with voter registrations, the Town Clerk's office also assist with other aspects of the Town and State election process, including ballot preparation, absentee balloting and candidate filing.

It is going to be a busy year for the Town Clerk/Tax Collector's office and we look forward to the challenge!

Respectfully submitted,

Christine Strout-Lizotte
Town Clerk/Tax Collector



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:	<input type="text" value="HUDSON"/>	County:	<input type="text" value="HILLSBOROUGH"/>	Report Year:	<input type="text" value="2023"/>
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PREPARER'S INFORMATION

First Name	Last Name	
<input type="text" value="Christine"/>	<input type="text" value="Strout-Lizotte"/>	
Street No.	Street Name	Phone Number
<input type="text" value="12"/>	<input type="text" value="School Street"/>	<input type="text" value="(603) 886-6003"/>
Email (optional)		
<input type="text" value="cstrout-lizotte@hudsonnh.gov"/>		



New Hampshire
 Department of
 Revenue Administration

MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$4,336,172.51	\$10,680.30	
Resident Taxes	3180				
Land Use Change Taxes	3120		\$225,000.00		
Yield Taxes	3185		\$1,586.33		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance			(\$38,695.46)		
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	3110	\$35,586,457.25	\$34,084,273.04		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$370,967.00	\$125,233.00		
Yield Taxes	3185	\$1,190.52	\$16,827.79		
Excavation Tax	3187	\$7,342.74			
Other Taxes	3189				
Supp Tax		\$19,920.32	\$178,403.30		

Overpayment Refunds	Account	Levy for Year of this Report	2022	Prior Levies	
			2021	2020	
Property Taxes	3110	\$96,629.21	\$111,393.33	\$35,050.59	\$1,628.52
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Lien Cost Fees-Into Int & Pen Line	#3190		\$5,458.35	\$75.00	
Current Use Int Into Int & Pen Line	#3190		\$136.85		
Interest and Penalties on Delinquent Taxes	3190	\$8.81	\$55,614.27	\$351.06	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$36,082,515.85	\$39,101,403.31	\$46,156.95	\$1,628.52



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$31,542,434.29	\$38,404,720.94	\$10,680.30	
Resident Taxes				
Land Use Change Taxes	\$370,967.00	\$350,223.00		
Yield Taxes	\$430.65	\$18,414.12		
Interest (Include Lien Conversion)	\$8.81	\$55,751.12	\$351.06	
Penalties		\$5,458.35	\$75.00	
Excavation Tax	\$7,342.74			
Other Taxes				
Conversion to Lien (Principal Only)				
Supp Tax	\$19,920.32	\$178,403.30		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes		\$88,422.48	\$35,050.59	\$1,628.52
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Misc				\$1,059.00
Current Levy Deeded				



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$4,140,652.17			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$759.87			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits	\$36,082,515.85	\$39,101,393.31	\$46,156.95	\$2,687.52

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$4,141,412.04
Total Unredeemed Liens (Account #1110 - All Years)	\$536,536.94



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year		\$304,974.93	\$165,997.26	\$65,766.38
Liens Executed During Fiscal Year	\$374,162.34			
Interest & Costs Collected (After Lien Execution)	\$2,131.20	\$12,267.78	\$25,495.29	\$21,220.46
Total Debits	\$376,293.54	\$317,242.71	\$191,492.55	\$86,986.84

Summary of Credits

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions	\$49,164.41	\$165,373.12	\$110,114.92	\$49,286.97
Interest & Costs Collected (After Lien Execution) #3190	\$2,131.20	\$12,267.78	\$25,495.29	\$21,220.46
Abatements of Unredeemed Liens	\$424.55			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$324,573.38	\$139,601.81	\$55,882.34	\$16,479.41
Total Credits	\$376,293.54	\$317,242.71	\$191,492.55	\$86,986.84

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$4,141,412.04
Total Unredeemed Liens (Account #1110 - All Years)	\$536,536.94



HUDSON (229)

1. CERTIFY THIS FORM

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

Preparer's First Name

Christine

Preparer's Last Name

Strout-Lizotte

Date

Aug 29, 2023

2. SAVE AND EMAIL THIS FORM

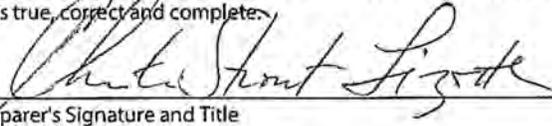
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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


Preparer's Signature and Title

TOWN CLERK
YTD Report - FY 2023

Month	Motor Vehicles 4201	Boats 4127	UCC Filings 4321	Vital Records 4322	Civil Forfeiture & Fees 4325	Notary 4326	Parking Tickets 4327	Voter Checklist 4342	Copies 4343	Bad Checks 4347	Marriage License 4421	Dog License 4450
2022												
July	499364.00	957.64		2170.00	6541.00		20.00		37.75	97.48	700.00	1664.50
August	504562.50	773.46		2145.00	2345.00		20.00			150.00	1400.00	665.00
September	458117.00	72.04		2375.00	1949.00					64.66	1450.00	844.50
October	592095.50			2735.00	578.00					100.00	700.00	415.50
November	404900.00		1665.00	2320.00	439.00					107.82	250.00	271.50
December	471740.00	521.28		1515.00	89.00		140.00			25.00	200.00	624.00
2023												
January	551617.50	367.36		2060.00	50.00		360.00			75.00	350.00	748.50
February	504486.50	701.34		1145.00	75.00		420.00		15.00	125.00	450.00	3334.00
March	550719.50	1252.80	1905.00	1645.00			240.00			100.00	300.00	7584.00
April	557124.50	1388.64		2440.00	50.00		20.00			132.82	700.00	6253.00
May	585610.00	3207.83		1520.00			20.00	0.00		107.82	850.00	5185.50
June	531819.70	2314.74	1995.00	1510.00	844.00					115.64	675.00	3755.00
REFUNDS	3,497.04											
	6,215,653.74	11,557.13	5,565.00	23,580.00	12,960.00	-	1,240.00	-	52.75	1,201.24	8,025.00	31,345.00

Number of Motor Vehicles Registered	Number Issued	Dollar Amount	Inc Prior Yr
		\$ 6,212,156.70	

A True Copy Attest:
Christina Strout-Fitzell
Town Clerk

Minutes of the Town Deliberative Session - February 4, 2023
Community Center, Lyons Avenue
Hudson, New Hampshire 03051

1. CALL TO ORDER

The Honorable Paul Inderbitzen called the Town Meeting to order at 9:00 am

2. POSTING OF THE COLORS by Hudson Police Honor Guard

3. THE NATIONAL ANTHEM via audio recording

4. PLEDGE OF ALLEGIANCE by Selectman Morin

[A moment of silence for Hudson Firefighter Todd Berube]

5. REMARKS BY THE MODERATOR

Ladies and Gentlemen, this is the Deliberative Session of the Hudson Town Meeting. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at the March 14th. Election. All the Articles, by law, **MUST** be placed on the Ballot. The Moderator's rules are in the handout that you were given. If you have any questions about the rules, please feel free to ask for a clarification by raising a "Point of Order". This body may also vote to establish its own rules that you wish if you deem them necessary. You may also vote to overrule any decision of the Moderator if you so choose. If you are new to the Deliberative Session, please review these rules.

As a Legislature, we will be discussing the Warrant Articles before us. Those discussions will be respectful of everyone's opinions. We do not cheer or applaud when we agree or boo and grown when we disagree with the speaker. Please, be respectful of all comments and opinions of others as you would want yours to be respected. To keep personalities out of this debate, please use terms such as "the previous speaker", "the Selectmen member", or "the Budget Committee member". All questions and comments are to be directed through the Moderator. There is no requirement that anyone must yield to answer a question. If you are a registered voter of Hudson, you were issued a RED VOTER CARD when you checked in. We will use that card for any votes we need to take during this meeting. Do not lose it. You will not get another one. After the meeting there's a box at the back of the room where you can recycle it and we can reuse them.

Only registered voters of Hudson are allowed to participate in the discussion of the warrant. There are some non-voters however, staff members of the Town, our Town Attorney, who will be allowed to speak to answer questions to assist us in the meeting. Please turn your phones and pages off or to silent mode so as not to interrupt the discussions. We will take a few breaks as needed. Refreshments are for sale by the Hudson's Women's Club. Also, **this meeting is being televised live by the Hudson Cable people and will be available for viewing or streaming after today on HCTV.** We do appreciate the HCTV Committee and staff for all they do to keep the Hudson citizens informed.

At the end of this meeting, the Budget Committee and the Board of Selectmen will be holding separate meetings in order to reconsider their recommendations on the Warrant before it goes to the March ballot.

6. INTRODUCTION OF THE MEMBERS OF THE BOARD OF SELECTMEN

by Chairman Kara Roy

Vice Chair Bob Guessferd
Selectman Dave Morin
Selectman Marilyn McGrath

7. INTRODUCTION OF THE MEMBERS OF THE BUDGET COMMITTEE

by Chairman Ted Trost
Norman Martin, Vice Chairman
Alejandro Urrutia
Rich Weissgarber
Patrick Quinlan [Clerk]
Kathy Leary
Gretchen Whiting [School Liaison]
Shawn Murray
Bob Clegg
Bill Cole

8. STAFF/OTHERS

Donna Melanson, Town Clerk/Tax Collector
Steve Malizia, Town Administrator
Scott Tice, Fire Chief
John Beike, I.T. Director
Jim McIntoch, Director of Community Media
Michael Davis, Police Captain
Jason Downey, Master Patrol Officer

STAFF/OTHERS - Non-voters

Jay Twardosky, Acting Public Works Director
Lisa Labrie, Finance Director
Linda Pilla, Library Director
Tad Dionne, Police Chief
David Cayot, Police Captain
Brian Groth, Town Planner
Town Attorney - Attorney David LaFevre of Tarbell and Brodich
Jill Laffin, Executive Assistant to the Board of Selectmen

9. RETURN OF THE WARRANT TO THE DISTRICT CLERK

Moderator: We will now have the Chairman of the Board of Selectmen return the official Warrant to the Town Clerk. [Chairman Roy handing over the Town Warrant to Jill Laffin, Executive Assistant, accepting the Warrant on behalf of the Town Clerk.] Thank you.

10. DELIBERATIVE SESSION OF TOWN MEETING

Moderator: To the inhabitants of the Town of Hudson in the County of Hillsborough in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows: First Session of the Annual Meeting today at 9am in the Hudson Community Center. Second Session for Ballot Voting shall be March 14, 2023 from 7am to 8pm. Ward One will vote at the Community Center here and Ward Two will vote at Alvirne High School in the cafeteria on Derry Road. The first article always is the election of officers which will take place March 14.

Selectmen's Warrant Articles

Moderator: (referring to **Warrant Article 02 - Revise Table of Permitted Uses and Warrant Article 03 - Petition to Amend Town Code 334**) Warrant Articles 02 and 03 are Zoning Amendments. We don't discuss them here. They have a separate process for the Planning Board to approve or disapprove. If you have questions on these Zoning Amendments you will have to direct that to the Planning staff before March. We don't discuss them because we can't change them or do anything with them

Moderator reading Warrant Article 04 - Operating Budget [SLIDE]

WARRANT ARTICLE 04 - Operating Budget

Shall the Town of Hudson 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 for the purpose set forth therein, totaling \$33,527,659? Should this article be defeated, the operating budget shall be \$32,879,067 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 4-1
Recommended by the Budget Committee 9-1

Tax Rate Impact: \$0.42
Estimated Tax Rate: \$4.97

Moderator: (continuing) **I will recognize Chairperson Trost to speak on Warrant Article #04.**

Chairman Trost: The Board of Selectmen directed the department heads to submit level funded operating budgets exclusive of labor and benefits costs. Other major items are new initiatives that would be addressed separately for the Board's consideration either as a request outside of the department's budget or in the form of a warrant article. The Board then reviewed each major item and adjusted the department's budget for those deemed essential for the current year for the department's operation. The Board then voted to send the Budget Committee a general fund operating budget of \$33,666,219, the sewer fund operating budget of \$2,175,003 and the water fund operating budget of \$4,526,001. The Board also approved the general fund default budget in the amount \$32,879,067, the sewer fund default budget in the amount \$2,145,341 and a water fund default budget in the amount of \$4,517,958. After reviewing the general fund operating budget the Budget Committee is recommending a general fund operating budget of \$33,527,659. The projected tax rate of the general fund is to be \$4.97 per thousand which is a \$0.42 increase from fiscal year '23.

Moderator: Thank you. **We will now open Warrant Article 04 the operating budget to questions, comments, amendments.** Yes, Ma'am.

Peggy Huard, 13 David Drive: I rise today to make a motion to amend Warrant Article 04. I'd like to make a change in the amount from 33,527,659 to \$31,527,659.

Moderator: Mrs. Huard is proposing an amendment. Is there a second to that motion to amend. Yes, Sir. Your name Sir. John Flanders. To reduce the budget to \$31,527,659. On the amendment. We are going to stick with just the amendment at this time. Mrs. Huard, on your amendment.

**MOTION: TO REDUCE THE BUDGET TO \$31,527,659
MADE BY: PEGGY HUARD; SECONDED BY: JOHN FLANDERS**

Huard: I came here today to ask my fellow taxpayers to join me in holding the Town of Hudson accountable for a prudent and ethical budget and spending costs . The taxpayers are the final checks and balances in any government. Far too many taxpayers without notice make many sacrifices ...Each year the taxes will continue to increase. The taxpayers are constantly told that the increase is the School District's fault and only the School District's fault...After looking into an unethical entry in our tax bill it is clear to me that the Town has its own issues and concerns contributing to a much higher tax burden. It's illegal and unnecessary. The taxpayers make sacrifices for everything that is a necessity. The Town increases taxation...Some departments spending that are imprudent often wasteful and abusive. Municipalities are created to provide some safety and welfare of the general population. The whole community not private interest not special interest nor any other conflict of interest. Taxpayers legal liabilities are only to pay for appropriations such as general and public purpose. The New Hampshire constitution supports this. Municipalities are created to service the citizens not the other way around. Municipalities are nonprofit entities -

Voter: Point of Order, Mr. Moderator

Moderator: Point of Order, Mr. Jasper. We are talking on the amendment.

Shawn Jasper: She is giving a speech on government not the amendment to reduce the budget.

Moderator: Thank you. Please stick to the amendment. Mrs. Huard

Huard: With due respect Mr. Moderator this is why I am motioning to reduce the budget. I request permission to continue. Thank you.

Huard: (continuing) Municipalities are non-profit entities however judging from the size and numbers of fund balances of revolving funds the Town of Hudson is clearly overtaxing . In addition to overtaxing the Town enjoys the benefit of earning other special revenues from taxpayer's resources. These respective are departments appear to increasing their appropriations not only so they can provide for the general purpose of the municipality but so they can have ample resources on hand to earn such a revenue. Looking at what is called the unassigned general fund balance one can clearly see the excessive taxation. The unassigned general fund balance is nothing more than an accumulation of overtaxation...of unexpended appropriations which we're asked to pay along with unplanned or poorly planned revenue. Any revenue that the Town earns does not have a legal restriction. It's suppose to be used to offset taxation. So in any year there is fund balance taxation was overstated by that amount. The unassigned general fund balance belongs to the taxpayer. Any remaining fund balance at the end of a fiscal year should be returned to the taxpayer. This is suppose to be used in a future year to offset taxation. Instead the majority is paying for emergencies and other Town uses. This unassigned general fund is at approximate \$8,000,000 as of 2022...the Town applied from this \$8,000,000 to offset taxation in 2024 a mere \$600,000...In addition to having a significant fund balance left...actual spending is not always as prudent and ethical as it could be -

Moderator: Mrs. Huard please speak to the reduction and why you're doing it.

Huard : Prudent and ethical...are just not Hudson policies. There are standard policies that are designed to protect the taxpayer from abuse of taxation. Policies should not be abused...There are many specific areas I can spend time on however...departments give a bottom line number. We all know the Town has the final say in it being reduced. So I request that the Town take a good look at the budget and request a for 2024 and move any and all requests for

appropriations that do not affect the general public purpose of the Town of Hudson. I also request and encourage you to account a commitment to all policies that safeguard all appropriations received from taxation in a more ethical and prudent manner. In closing I ask my fellow taxpayers to stand with me. Hold the Town accountable for an ethical and prudent budget as possible not only for 2024 but each and every year forward to support my amendment.

Moderator: Thank you. We are on the amendment to reduce the operating budget to \$31,527,659. Anyone else to speak on the amendment. Let's stick to that number. Yes, Ma'am.

Debra Putnam, 59 Rangers Drive: I'm speaking in opposition to this motion. I'm inviting Police Chief Dionne to speak to the effects of two years of default budgets on the operations of the Hudson Police Department. I also would like to ask that the appropriate person on this Board today speak to the limitations of the use of that fund balance. Apparently I've been given that this is just not something people can poke from like a piggy bank. There are strict rules in place for the use of this fund balance.

Moderator: We have two questions. One to our Police Chief. And one to if one on the Board wants to respond. Selectperson Roy will respond first.

Roy: I will respond to the figure Ms. Huard pointed out as the balance of our unassigned fund. That is an accumulation over quite a few years. That is not just one year. As to the rules I will refer to Mr. Malizia about what that can be spent on.

Moderator: Our Town Administrator Mr. Malizia.

Malizia: So prudent policy dictates or recommends that towns maintain a fund balance of 5-10% of gross appropriations which this number is approximately 9%. Fund balance comes from under expending. So if you didn't spend all the money you appropriated last year. It also comes from revenue, motor vehicles, So when an activity is high in those areas we receive more money than we budgeted, goes into the fund balance. The Selectmen have the discretion over that fund balance to use towards the tax rate. The last five or six years \$600,00 to do that. Any other appropriations and expenditure of that money has to come from this body. We've used some of that fund balance to build the fire station on Lowell Road as an example. This body can vote to do so...My understanding selectmen can spend it either through taxes or proposed warrant articles for the voters to propose how to spend these appropriations. That's my understanding about how that works.

Moderator: There was a question on the if this passes our default budget would be higher than the operating budget. And there was a question to the Police Chief as to operating under a default budget. Chief.

Chief Dionne: Thank you for allowing me to answer that question. So essentially it's been very challenging over the last two years. We were operating back to back default budgets which means we were using money from 2021 to try to fund the Police Department...I can tell you the spike in inflation, supply chain change a massive challenge. When you think about the operations for gas for instant for facility management, maintenance is based on 2021 numbers. When we have 6% 10% inflation it makes it very difficult. The easiest way I can to manage that is when I have retirees which I've had a lot in past years I don't replace them right away. That's what I've been doing to run without hiring...I'm letting good candidates go to simply cover our expenses...puts a lot of pressure on our Patrol Division. The impact are wide and large...The greatest impact is not filling vacancies that makes it very difficult for us.

Moderator: Thank you. Further discussion on the operating budget to reduce the amount. To speak on the amendment. Yes. Ma'am.

Diana Lamothe, St. Laurent Drive: I rise in opposition to the amendment. As it was mentioned by previous speakers the Town has been in a default budget for two years and with the proposed amendment the operating budget will be below the default budget. That does not work well for the Town. And as it has been mentioned also there is an unassigned balance similar to what homeowners are recommended. You maintain two month's of expenses in savings as a contingency fund. That's approximately 16%. The Town as the Town Administrator mentioned is currently at 9% and the suggested percentage is at 5-10%. And again there is an amount from the unassigned fund balance to use to offset the tax rate for the next year. It has been \$600,000 for many years. If someone truly wants to see the unassigned fund balance decrease more than increase they can always suggest more of the unassigned fund balance than cutting the budget. The impact the budget cut will have is a long lasting impact.

Moderator: Thank you. Further discussion on the amendment.

Jasper: Motion to move the question

Moderator: We have a motion to move the question -

Huard: (stepping up to the mic) Point of Order. Can he do that from his seat, Sir. He needs to get up.

Moderator: Point of Order is always called from the floor. You don't have to come up to the mic. The first motion we will take is whether to cut off debate on the amendment. Which we will then vote on the amendment.

MOTION: TO CUT OFF DEBATE OF THE AMENDMENT

MADE BY: SHAWN JASPER; SECONDED BY: [voter from the floor]

Moderator (continuing): If you are in favor of cutting off debate you would vote "yes". If you are not in favor and you want to hear more discussion you would vote no. Those in favor of cutting off debate please raise your voter cards. Thank you. Those opposed.

THE "AYES" HAVE IT. BY A MAJORITY, BY A SUPER MAJORITY.

Thank you. We will now vote on the amendment to reduce the operating budget to \$31,527,659. If you are in favor of the amendment please raise your voter cards. Thank you. Those opposed to the amendment.

THE "NAYS" HAVE IT. THE AMENDMENT FAILS.

We are now on Warrant Article 04 as it originally is 33, 527,659. Any further discussion on the amendment. Yes, Sir.

Shawn Jasper, 83 Old Derry Road: Thank you, Mr. Moderator. I rise to amend the budget by increasing line 5030-119 by 30,000, line 5030-108 by 2,295 and line 5030-112 by 3,900. Total increase of 39, excuse me by 35,195.

Moderator: You are going to have to give us those numbers again, Mr. Jasper. Because I don't have them.

Jasper: I have them written down. I don't need to refer to them again. I can give them to you.

Moderator: Yes. You'll have to identify what they are for the voters. So there's an amendment of which I'm going to ask for a second to increase the budget by \$35,195. Is there a second. Mr. Bernard. Motion made and seconded. We are now on Amendment #2 for the increase of three line items. Would you explain them, Mr. Jasper.

**MOTION: TO INCREASE BUDGET BY \$35,195
MADE BY: SHAWN JASPER; SECONDED BY LEO BERNARD**

Jasper: The first is for the salaries for elected officials. The second is for FICA and the third is for retirement. So if I may speak to the motion and explain. I think it is obvious by article 17 and what's been going on in the office of Town Clerk/Tax Collector. That we have a problem. My proposal is for Town Meeting through the budgetary process to exercise its authority given by statute to set the salary of the Town Clerk/Tax Collector at \$90,000. Currently the Town Clerk/Tax Collector salary is just under \$60,000. This is not a reasonable amount in this day and age. We've traditionally done this by warrant article which is not required by law for us to do. It is the authority of this body to set that into law. Doing this and stating that would be the intent we accomplish that. Article 17 might change things but if it doesn't we are stuck in the same situation. I think we need to address what happens. I will certainly be speaking to Article 17 later but I think we need to be realistic about what we ask even if it is just a Town Clerk and a Tax Collector combined those two officers are collecting over a hundred-million dollars a year in taxes and fees. And we are asking them to do an incredible job at a salary that is not competitive with anything that I know of that would require their type of skillset. Within the Department of Agriculture I have directors who are making within the \$70,000 range...Whether we split this job or not there is not enough money here for these positions. This would move us in the right direction. In theory a lot of money talking about a \$33,000,000 budget. I hope we can do a little preplanning here by putting this money in and taking care of potentially an issue.

Moderator: Thank you. On Amendment #2 to increase the budget by \$35,195 which is in the Town Clerk account. Yes, Sir.

Norman Martin, 33 Edgar Court: Thank you Mr. Moderator. I can't support this because we as a legislative body five years ago adopted a sliding salary scale for the Town Clerk. I think you all remember it. It's based on how many years of service you've been in that office. It's still in effect. So the bottom scale is whatever their pay is now to a higher scale...I know this Town voted for it. So to increase now that base salary is throwing out the salary scale. So I would rather see us stick with the salary scale today versus increasing the bottomline budget...We are in a time where people are losing their jobs...In reality the economy is not good and people are not getting raises...I don't support the amendment. Thank you.

Moderator: Thank you. For further discussion on the amendment to increase the 5030 budget lines.

Huard: In the private industry if you do something to harm your customers or make them not satisfied with you, you don't get rewarded. So our Tax Collector should not get rewarded either.

Moderator: Please be in order. Further discussion on the amendment to Warrant Article #04 on the 5030 account. Yes, Ma'am.

Laurie Jasper, 83 Old Derry Road: I have a question. Do we have a Town Clerk currently.

Moderator: Yes, we have a Town Clerk filling in the position until March.

L. Jasper: Is this position still being actively pursued for a full time person.

Moderator: It is. We have a Town Clerk/Tax Collector currently until March. And there is a candidate for the March election.

L. Jasper: Okay but we have had some people come in and go out because it's a huge position and there's a lot to it so I think we need to consider that too. And \$30,000 if that helps us have. How about better hours too. They were closing for lunch all the time from what I can remember. We used to open at 7pm on Thursdays for people who work late. So there's a lot to consider here and I think this would help Hudson.

Moderator: Thank you. Further discussion on the amendment to increase the budget \$35,195. Yes, Ma'am.

Putnam: I did not anticipate this motion. But looking at it and Article 17 what was in the back of my mind was that the Town needs to hire a person who has a verified skillset to be a Tax Collector. As one before mentioned our budget is significant. This should not be an elected position and it should not be a position where well we can get so and so because -

Moderator: (banging gavel) Please stick to the amendment on the amount. We will get to that when we get to Article 17.

Putnam: Alright. Then I will say that I am in favor of the amendment to help attract quality Tax Collector to do a proper and honorable job.

Moderator: Thank you. Yes, Sir.

Rich Weissgarber, 21 Flying Rock Road: The speaker that made the motion I just would like to understand how are you exactly coming up with the numbers. I want to support the motion and maybe there's some kind of wiggle room to make it more palatable because I think 30,000 kind of jumping out at folks is huge.

Moderator: Will Mr. Jasper respond, yield.

S. Jasper: I agree it's a huge amount in terms of a pay raise because it is about 50% roughly. The problem is for too long we have let this position slide. So it is way out of sync with the responsibilities. I'm looking at this with my experience of what other similar positions pay. I think you could justify this perhaps at \$110,000 for this position. But based on my knowledge of people with what skillsets I'm very comfortable that \$90,000 would attract someone with the state benefits...I think we just have to be realistic. We can certainly argue if it should be 85 or 95. I think just saying because it's so much you can't get there. It doesn't solve the problem.

Moderator: Further discussion.

Weissgarber: So are you're saying \$90,000 before benefits or the whole of the salary then benefits so it probably would be exceed the \$110,000.

S.Jasper: Yes. That's why I added in the additional retirement, social security and medicaid to do that position. You know I'll tell you right now as Commissioner of Agriculture you can look in the RSA's. I'm making \$120,000 for that position which is on the low end...and I have a department that is somewhat of \$6,00,000 a year and we are dealing with bringing in \$100,000,000 plus a year.

Moderator: Thank you. Any further discussion. Mr. Weissgarber.

Weissgarber: Does the current Clerk, Tax Collector get overtime. No. No overtime. Alright thank you.

Moderator: Thank you. Further discussion on the amendment to increase the Town Clerk/Tax Collector account \$35,195. Yes, Sir.

John Flanders, 4 Pinewood Road: I'm on Social Security I make roughly about \$40,000...This increases are kind of crazy. Everyone has a few dollars to spend but no one has the amount of money that this gentleman is suggesting...I suggest we stay to the sliding scale. Jumping things out of proportion and we don't have the money...We haven't adjusted from 2019 the manual that states everything we're talking about...I have a \$300,000 home. My payments went up by \$400 a month just in escrow so I can pay my taxes. Which on top of it was mishandled by the company that bid for...I agree to keep it on a sliding scale.

Moderator: Thank you. Further discussion on the amendment. Yes, Sir.

Robinson Smith, 48 Burns Hill Road: I find it odd that we are comparing this position to a state run position. I don't understand why there wasn't some kind of an analysis especially by Mr. Jasper here in the surrounding communities to find out how much additional taxes should be paid. Jumping the gun to say state gets paid x, y and z has nothing to do with our economy here locally. Thank you.

Moderator: Thank you. Further discussion on the amendment to Warrant Article 04 increasing the budget. Yes, Sir.

Victor Oates, 77 Sousa Boulevard: I am not in favor or against this at this point just providing the information. Just on some rough research. The medium salary for a Town Clerk in greater Nashua area is \$47,000 thus 75% level is 52,008. 90,000 I'm not saying I'm opposed I'm just saying a Town Clerk in this area that the data I'm receiving does not support a \$90,000 salary.

Moderator: Thank you. Further discussion. This lady over here.

Theresa Stewart, 22 Tamarack Street: As much as I respect Mr. Jasper's opinion I think a raise like this should be a separate warrant article and let the voters decide.

Moderator: Thank you. Further discussion on the amendment. Yes, Sir.

Leo Bernard, 3 Bungalow Avenue: I'd like to move the question.

Moderator: Is there a second. Selectman Roy seconds to cut off debate on the amendment.

**MOTION: TO CUT OFF DEBATE ON THE AMENDMENT
MADE BY: LEO BERNARD; SECONDED BY: KARA ROY**

Moderator: (continuing) If you are in favor of cutting off debate on the amendment please raise your cards. Thank you. Those opposed raise your cards.

THE "AYES" HAVE IT.

We are going to vote on the amendment. The amendment is to increase the operating budget by \$35,195 in three sections 5030-119 at \$30,000, 5030-108 at \$2,295, 5030-112 at \$3,900. If you are in favor of the amendment please raise your voter cards. Thank you. Those opposed raise your cards.

THE "NAYS" HAVE IT. AMENDMENT 2 FAILS.

We are now back on the operating budget Article 04 as it originally is \$33,527,659. Is there anymore discussion on Article 04. Yes, Ma'am.

Huard: I just want to make a general comment. We shouldn't be looking at other towns. We should be looking for salaries at the vast variety of demographics in this town when making this decision. You heard from one citizen. There's a number of citizens just like that man that doesn't have a salary such as government workers have. Thank you.

Moderator: Further discussion on Article 04. If there is no further discussion then we will take it to the ballot. Yes, Sir.

Kevin Walsh, 5 Stoney Lane: Just a question for the Budget Committee. Now that you have recommended 33,527,659 does that include the any new or additional positions for the Town.

Moderator: Budget Committee do you wish to yield. Does anybody know. Mr. Martin will yield.

Vice Chair Martin: It's an unfunded position. It's not a new position. It's for the Assistant Town Planner. It has been on the books until they release funds for an Assistant Town Planner.

Moderator: Thank you. Any further discussion on Warrant Article #04. If not. Yes, Sir.

Robert Cooper, 16 Meadow Drive: Just a general question. It was stated that the overflow budget was overstated in some category to spend money... in current year why not spent.

Moderator: This is the budget for next year not this year. Starting next July 1st.

Cooper: Understood. But if we are not spending what we currently have then what.

Moderator: Member of the Budget Committee Mr. Trost will yield.

Trost: We are not allowed to spend the money that's leftover form one year into the next year. The money that is leftover has to go to the unexpended fund balance.

Cooper: If I understand what you're saying it sounds like we operated with a surplus so to speak. So if we kept the budget the same we should be able to handle...never mind.

Moderator: Thank you. Are we all done with Article 04. Yes, Sir.

Jordan Ulery: Regarding the unexpended fund balance...The DRA makes a recommendation for those amounts of the unexpended fund balance The selectmen have the ability to expend below that number or above that number. Not they must but they should maintain...The County takes from our fund for medicare, medicaid, reimbursements for providing services, The unexpended fund balance is a guideline limits are guidelines and they can apply them to offset.

Moderator: Thank you. Anymore discussion on Warrant Article #04. Yes, Sir.

Peter Lanzillo, 12 Blackstone Street: I just want to make a comment about what I feel is the shadow on everything covering everything we are going to vote on today. And that's a fact that a lot of my neighbors and my taxes went up by \$600 in the latest tax bill for the year. I didn't see when we had budget planned this time last year that the process and taxes were set... Then we had the re-evaluation and for whatever reason. I've been a resident since 1977 and I've seen my house valuation go up...and the tax rate is set...This time I said this is wrong, this is high. How are the same taxpayers in the same ballpark...I'm not blaming you people but that's a fact. And people don't have the money so there is going to be a shadow over all the expenses on the election in March when people go to the polls and look at the figures. Thank you.

Moderator: Thank you. Any further discussion Warrant Article #04. Seeing none. **I will close the discussion on Warrant Article #04 and it moves to the ballot as it is.**

Moderator reading Warrant Article 05 [SLIDE]

WARRANT ARTICLE 05- Sewer Fund Operating Budget

Shall the Town of Hudson 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 \$2,175,003? Should this article be defeated, the operating budget shall be \$2,145,341 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 5-0.
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.00

Moderator: (continuing): **I'll recognize Selectman Guessferd to present Warrant Article #05**

Selectman Guessferd: Thank you, Mr. Moderator. At the risk of being redundant, the sewer operating budget raises and appropriates \$2,175,003 to the Town for the operation of the sewer utility. The sewer utility is funded by user fees and charges. There are no changes to the sewer rate for fiscal year 2024. The default budget for the sewer utility is \$2,145,341 should this article fail to pass. The sewer fund is a special revenue funded by the sewer users and not the taxpayers. There is no tax rate impact for this warrant article. The Board of Selectmen has recommended this article 5-0. The Budget Committee has recommended this article 10-0.

Moderator: Thank you. **We will now open Warrant Article #05 the sewer fund operating budget to questions, comments, amendments.** Does anyone wish to speak on Warrant Article #05. Seeing none. **We will close the discussion on Warrant Article #05 and it moves to the ballot.**

Moderator reading Warrant Article 06 [SLIDE]

WARRANT ARTICLE 06 - Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,526,001? Should this article be defeated, the operating budget will be \$4,517,958 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 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.00

Moderator: (continuing) I will recognize Selectman McGrath to present Warrant Article #06.

Selectman McGrath: Good morning everyone. Warrant Article 06 raises and appropriates \$4,526,001 for the operation of the Town's water utility. The water utility is funded by water user fees and charges. There are no changes to water utility rate for Fiscal Year 2024. The default budget for the water utility is \$4,517,958 should this article fail to pass. The water fund is a special revenue fund and all costs are paid by the water users and not the general taxpayer. There is no tax rate impact for this warrant article. The Board of Selectmen has recommended this article 5-0. The Budget Committee has recommended this article 10-0.

Moderator: Thank you. **We will now open Warrant Article 06 the water fund operating budget to questions, comments, amendments.** Anyone wish to speak on Warrant Article #06. Yes, Sir.

Walsh: Year after year the water rate does not change. Does that water rate also include portions for capital improvements, for potentials repairs, water wells etc. Thank you.

Moderator: Question for the Board. Who wishes to yield. Mr. Malizia will yield.

Malizia: So through the years we've funded three water utility capital reserve funds for the purposes of improvements, capital repairs, infrastructure and capital. Funds are \$3,500,477. So I think we have adequate reserve...If we were to put more money in, by law we would have to put it in separate warrant article.

Moderator: Thank you. Any further discussion on Warrant Article 06 the water fund operating budget. Yes, Sir.

Smith: I have a quick question regarding the fund itself. Is that addressing any potential contamination testing from PFAS [Per- And Polyfluoroalkyl Substances] in our wells or is that something we are going to be getting assistance through the state to offset the cost. Thank you.

Moderator: Mr. Malizia will yield to the question.

Malizia: So if I understand your question you are asking about PFAS and the effect. So one of the wells in Litchfield has been determined to have limits that exceed the state's limit of 12 parts per trillion. It's 14 or 15 parts per trillion. We have taken that well offline and we get water from Pennichuck. We just finished negotiating a special contract to get a discounted rate, We are currently working with DES [Department of Environmental Services]and we're also working with Saint-Gobain for a resolution to that issue because we believe they are the majority reason why we have PFAS at that well. So without saying too much we are in the process of determining cost, what we are going to do to remediate it. We are working with DES and Saint-Gobain. Does that answer your question.

Moderator: Thank you. Further discussion Warrant Article #06. Anyone else wish to speak. If not. **We will close the discussion on Warrant Article #06 and it goes to the ballot.**

Moderator reading Warrant Article 07 [SLIDE]

WARRANT ARTICLE 07 - Hudson Police, Fire & Town Supervisors Association

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 Town Police, Fire and Town Supervisors Association which calls for the following increases in salaries and benefits

Fiscal Year	Estimated Increase
7/1/23 - 6/30/24	\$190,118
7/1/24 - 6/30/25	\$152,620
7/1/25 - 6/30/26	\$144,645
7/1/26 - 6/30/27	\$201,792
7/1/27 - 6/30/28	\$154,563

And to raise and appropriate the sum of \$190,118 for the 2023-2024 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.04

Moderator: (continuing) **I will now recognize Selectman Guessferd to present Warrant Article #07.**

Guessferd: Warrant Article 07 labor contract with the Hudson Police, Fire and Town Supervisors Association. Warrant Article 07 proposes a five-year contract for the members of the Hudson Police, Fire and Town Supervisors Association. The association covers 31 employees. Employees in this association include police captains and lieutenants, fire deputy chiefs and captains, Public Works Department supervisors, I.T. [Informational Technology] specialists, Town Engineer, Town Accountant, Animal Control Supervisor, Deputy Assessor and other supervisory and professional personnel. The contract provides for 3.0% cost of living adjustment in each year. Eligible employees will receive a step on their anniversary date. The contract also includes a step scale adjustment in the fourth year. The minimum step on the salary scale has been deleted and one additional step has been added to the end of the pay scale. This contract would run from July 1, 2023 to June 30, 2028. This warrant article would add four-cents to the tax rate in the first year and would add 13 cents to the tax rate overall over years two, three, four and five collectively. The Board of Selectmen has recommended this contract 5-0. The Budget Committee has recommended this contract 10-0

Moderator: Thank you. **So now we will open Article 07 Police, Fire and Town Supervisors Contract to questions, comments.** Ladies and Gentlemen. Yes, Sir.

Randy Brownrigg, 2 Little Hills Lane: Just a simple question. Why is it a five-year contract not a year-to-year or every two years. Thank you.

Moderator: Question to the Board. Mr. Malizia will yield.

Malizia: Well that's what we agreed to. But it also provides stability and focus on where we are going forward year to year. But it would cost more money to do that. But if we were to do that it we would have to hire an attorney who has expertise in town code. So you are spending year to year. If you do it this way it gives it stability and for retention purposes and for tracking purposes. These folks will know where they are going to be in that association. So I think it makes sense. Five is probably the longest you want to go. Specifically for stability.

Moderator: Further discussion. Yes, Ma'am.

Huard: I'd like to ask a simple question. Could someone clarify what other terms are in this contract. And where can the taxpayers view a physical copy of this contract. Thank you.

Moderator: Mr. Malizia will yield.

Malizia: So there was some modest language change when it came to Worker's Comp [Compensation] that benefited the Town. I believe both contracts are on the bulletin board when you walked in if anyone wants to look at it physically. I believe they're on the web page. ...As far as other terms it was mostly a financial contract with the group.

Moderator: Thank you. Further discussion of Warrant Article #07 the contract on police, fire, town supervisors. Anyone else wishes to speak. Seeing none. **We will close the discussion on Warrant Article #07 and it will go to the ballot.** [Let's do one more and take a break.]

Moderator reading Warrant Article 08 [SLIDE]

WARRANT ARTICLE 08 - Hudson Public Works Union Contract

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 Public Works Department Union AFSCME Local 1801 which calls for the following increases in salaries and benefits

Fiscal Year	Amount
7/1/23 - 6/30/24	\$81,628

And to raise and appropriate the sum of \$81,628 for the fiscal year 7/2023 - 6/2024, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.02

Moderator: (continuing): I will recognize Selectman Morin to present Warrant Article #08.

Selectman Morin: Warrant Article 08 proposes a one-year contract for the members of the Hudson Public Works Union. This union covers 25 employees. Employees in the union include foremen, equipment operators, mechanics, head grounds keeper, truck drivers, laborers and operations assistants. The contract provides a three-percent cost of living COLA. Eligible employees will receive their separators on their anniversary date. The contract would run from July 1, 2023 to June 30, 2024. The warrant article adds two-cents to the tax rate. The Board of Selectmen recommended 5-0. The Budget Committee recommended 10-0. As it may seem Mr. Brownrigg just had a question on the life of the contract. We had some very productive meetings with this group but due to circumstances that neither side could control we ran out of time to finish the contract. So we came up with this one-year contract so we could move forward.

Moderator: Thank you. **We will now open Article #08 to comments, questions, amendments.** Anyone wish to speak on Warrant Article 08 the Public Works Union contract. Seeing none. **Let's close the discussion on Warrant Article 08 and it moves to the ballot.**

Moderator: (continuing) Mr. Gasdia moves to restrict reconsideration of Warrant Articles 04 through 08. Mr. Malizia seconds..

**MOTION: TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 04 THROUGH 08
MADE BY: GARY GASDIA; SECONDED BY: STEVE MALIZIA**

If you are new to this it means that you can not reconsider these articles again at this meeting. They will be done and go to the ballot the way they are. Articles 04 through 08 will be restricted. If you are in favor of not hearing about these articles again at this meeting you would vote in favor. If you might want to reconsider an article later on you would vote opposed. If you are in favor of restricting reconsideration on Articles 04 through 08 please raise your voter cards. Thank you. Those opposed.

THE "AYES" HAVE IT. ARTICLES 04 THROUGH 08 ARE RESTRICTED

Moderator: Thank you. **We are going to take a 10 minute recess.**

Moderator: (banging gavel) **Let's call this meeting back to order, Yes, Ma'am, what purpose do you rise.**

Diana Lamothe: I'd like to make a motion to take the Petition Warrant Articles #21 through #23 out of order.

Moderator: We have a motion. Is there a second to the motion. Mr. Oates seconds the motion to take Articles 21 through 23 out of order. The Petition Warrant Articles. If there's no objection we can take a vote on that. To move the Petitions. Yes, Mrs. Lamothe on her motion.

**MOTION: TO TAKE WARRANT ARTICLES 21, 22 AND 23 OUT OF ORDER
MADE BY: DIANA LAMOTHE; SECONDED BY: VICTOR OATES**

Lamothe: I'd like to explain my motion. Not that those warrant articles are more important than the others. That those people might want to leave after they speak on these warrant articles because they may not be as interested in remaining articles.

Moderator: Thank you. Anyone to speak on the motion to take Articles 21, 22 and 23 out of order. And we will take those up next. If you are in favor of taking Articles 21, 22 and 23 out of order please raise your voter cards. Thank you. If you are opposed raise your voter cards.

THE "AYES" HAVE IT. We will take up Articles 21, 22 and 23 next.

Moderator reading Warrant Article 21 [SLIDE]

WARRANT ARTICLE 21 - Amend Town Code 317-34 (By Petition)

Amend Town Code 317-34, Schedule VII, Truck, Commercial Vehicle and Heavy Vehicle Limitations to add Collector roads, as defined by Town Code 334:11(b), to being restricted from use by Truck Traffic, Commercial and Heavy Vehicles. These roads shall have an exception if such vehicles are using these roads for local pickup and delivery.

Not recommended by the Board of Selectmen 3-0

Tax rate impact: \$0.00

Moderator: (continuing): I'll recognize Mr. Thompson to present Warrant Article #21. One of the petitioners.

Mr. Thompson, 22 Burns Hill Road: (accompanying SLIDE) As you all know traffic has been an issue in this town and something that needs to be addressed either by the Board of Selectmen or the Planning Board. Despite many requests there isn't any action by its residents. Continues to develop especially larger developments, Traffic will only continue to become worse not just passenger vehicles but many heavy traffic vehicles. Developers have clearly said they can't control where they go. As traffic increases vehicles will use alternate routes to get to their destination or pass through Hudson and damaging to the roads. To help address and mitigate some of these issues I am proposing this warrant article which expands on the restrictions already in place on various roads in Hudson. This warrant article places heavy truck traffic from collective roads. To be clear this warrant article will not prevent companies like Brox or Chasse Steal from doing business in Hudson. It will not prevent you from getting deliveries or pickups from Amazon or Fed Ex or UPS. There must be exceptions [slide: Hudson Town Code Chapter 334-11-B Collector Roads] It strengthens the health and safety of our neighborhoods. Please support this warrant article and let's help keep trucks and other heavy traffic on the main roads where they belong. Thank you.

Moderator: Thank you. **We will now open Warrant Article 21 to questions, comments, amendments.** Yes, Sir.

S. Jasper: I lived on Old Derry Road that's listed on slide, and that ordinance has been since I got my driver's license. Unfortunately well-intentioned and ineffectual the traffic still goes there. Number one the police don't have the time or ability stopping every truck on the road where they're coming from. That's my opinion. The other thing is if you look at all these roads, you look at someone coming from [route] 111 or from Londonderry on route 102. You take them off Robinson Road. Now you put them into the center through town. You really need all these trucks coming through the center of town, by Library Park, and disperse from there to go down 102, the reality is that some of these roads maybe appropriate but the whole it's simply going to make things so much worse in the rest of the town, in the middle of the town. While my sympathy is with the maker of the motion have lived it for all these years I realize its not the way to go. I support the vote. Thank you, Mr. Moderator.

Moderator: Thank you. Sir.

Jordan Elery, Baker Street: Understanding the concern being traffic and having driven No truck driver is going to go from point A to point B travel up Wason Road because it doesn't go from point A to point B. It only goes from here to there. If you are driving a commercial vehicle and going to our industrial parks they are on state roads or adjacent to them. Movement of that vehicle is going to be the easiest for that vehicle....In that I support the vote of the Select Board. If traffic develops they can enforce by police department or a reposting of the roads or an application ...So I will support the Selectmen.

Moderator: Thank you, Mr. Elery. Yes, Sir.

Dean Sakati, 11 Fairway Drive: Thank you Mr. Moderator. We as a town are currently in a situation where we have a lot of development with trucks. This has resulted in significant traffic problems and it could be a lot worse. This petition is absolutely genius. It simply to stop large traffic trucks north to south, east to west, does allow point to point through Hudson This should be a no-brainer...We don't need road blocks we need solutions. Thank you.

Moderator: Thank you. Yes, Sir. Selectman Morin.

Dave Morin, Library Street: I have information from the police records that talk about anything the town has faced because of truck traffic. The last three years over 2400 motor vehicle complaints, 147 complaints came from the roads Chapter 317-34. Out of those complaints 6 were related to town roads. 5 of the 6 complaints revealed that the vehicle was on the road as a legal exception. 1 was on Winslow Farm Road for hours and was not located. It was the only complaint that was in violation of the ordinance regarding commercial traffic. The same three years the police department solved 169 pullovers that were either commercial plates or truck tractor plates. It appears that none of these was a summons or warning for being on the roads in violation of any ordinance. Thank you.

Moderator: Thank you. I should point out that this is legally an advisory warrant article. The State of New Hampshire has by law given the authority to set ordinances and traffic control. So this meeting does not have the authority over what happens but it certainly can on their vote how they feel about it. It is an advisory warrant article. I wanted everyone to understand that. Yes, Sir.

Smith: I brought some of these issues in front of the board of Selectmen One of the issues I have is that we have 18-wheelers driving on these roads that the trailer is so long it encroaches over the yellow line. The road is not adequate. It doesn't have enough space. And this petition I believe is one way of solving that. Our selectmen have not done a very good job of coming up with a plan about any of the traffic in the town. What I'd really like to do is amend this with fines...If you have a petition warrant article that doesn't have an financial incentives it's unlikely the police are enforcing it. Thank you.

Moderator: thank you. Yes, Sir.

Rob Everett, Derry Road: Even though this is advisory one of the questions is town ordinance on a state road. Like No. 7 [on slide] isn't even a town road. And there may be some others roads there that are not state roads.

Moderator: Question to the Selectmen. Can they make an ordinance on a state road. Our Town Attorney, Mr. LaFevre, can answer that.

Attorney LaFevre: The selectmen can regulate town roads. The selectmen can not regulate

state roads. So the ordinance can not regulate state roads.

Moderator: Thank you. Yes, Sir.

Tim Wyatt, 37 Burns Hill Road: Question. If this warrant article passes to find out how a road should be designated and follow that for future roads and when we build a new road.

Moderator: When a road is built I believe it is designated. Then it would have to be added to the list of roads. There are arterial collectors and everything else is no designation. Is that correct. Yes, they would have to be added. A collector would have to be moved to an ordinance. It would not be automatic. Thank you. Further discussion on Warrant Article #21. Yes, Ma'am.

Heidi Jacoby, 394 Gowing Road: I know that this is an advisory warrant article. And part of that I just want to point out it's been put forward to kind of be a preventative action because of two large warehouses the additional tractor trailer trucks coming in and through town. So just in the future is all a concern going forward to insure that the number of tractor trailer trucks coming into town are clear on where they can and can not go. And I ask the Board to look towards the future of traffic not into the past of what it's been. There's some really amazing development happening. More tractor trailer trucks will be coming in through Hudson. Thank you.

Moderator: Thank you. Selectman McGrath.

Selectman McGrath: I wasn't at the meeting when the Selectmen voted on the warrant articles. I would have voted with the majority on this article. And I request that the Police Chief Dionne speak to it and how that if this passes how it would affect the police department and its staff.

Moderator: Question for Chief Dionne.

Chief Dionne: Thank you Selectman McGrath. With regards to the actual ordinance it would be very difficult for us to effectively enforce the way you put it. The reason being the direct assignment to have the officer follow the vehicle is ineffective. Obviously very time consuming.

Moderator: Thank you. Mr. Oates.

Oates: I stand in support of this change and the reason is if we want to bring development into this town in every chance we get we push to ask for a full traffic study done on the entire community. It gets pushed back by our Board of Selectmen. Never receives its full traffic study. E are bringing more and more traffic to the of this town more traffic. We just don't have the data to make the good decisions. This advisory warrant article takes a step in the right direction.

Moderator: Thank you. Further discussion Warrant Article 21. Yes, Ma'am.

Debra Lynn Carp, 18 Cobblestone Drive: I walk on Belnap Road because it is the only way I can get out of my development. I like to walk for exercise. There are many times when I am walking on Belnap Road which has no shoulder that cars are flying past me. I don't want to make more of a burden on the police department but to keep our roads safe where people can like me and others who want to walk. I think you need to control the large traffic that goes through these roads. And there is a specific curve on Belnap that is extremely dangerous for walkers in particular that I think is important and some of the other roads as well. There's a need for some restriction and if the police department can't do that then I think there needs to be some kind of modification where it can be accomplished. Not just the police department's.

Moderator: Yes, Sir. Mr. Thompson.

Thompson: Just to clarify if you're looking for more patrol than now. I'm looking to bring this forward to the residence to say hey, Board of Selectmen we have a problem here. Do something to address it. Some signage. At least you have something on the books. Basically the roads are considered limited right now. Thank you.

Moderator: Thank you. Yes, Sir.

Elliot Carp, 18 Cobblestone Drive: My wife and I moved up here going on five years ago. And we live right off of Belnap and that the signage on the road is quite clear and here is a picture of a truck with an arrow that says no right turn. To me I read that if I were a driver that I could make a right hand turn. I had to call up the police department. I think part of the issue is signage.

Moderator: Thank you. Further discussion on Warrant Article 21 to amend the Town Code 317-34. Yes, Sir.

Flanders: I'm in favor of this on some roads. I live off of Robinson Pond Road. Big curve and house on an angle you can see anything coming up this way. So I do agree to some of these roads. But I used to be a CDL driver...Greeley Street we had to down...put in a stipulation no trucks after 9. Maybe we can do this to some other roads.

Moderator: Thank you. Yes, Ma'am.

Putnam: I know the majority of Hudson residents are concerned about the new development coming in. Increased tractor trailers on our roads. Why not inform those employers of a list of roads that are restricted...options to getting to a highway.

Moderator: Thank you. Further discussion. Warrant Article 21. Mr. Smith for a second time.

Smith: I think the other aspect is that these heavy vehicles traveling on these roads actually cause more wear and tear. So if we can limit the amount of usage. There are costs associated. So I see that as a big cost analysis.

Moderator: Thank you. Further discussion. Yes, Ma'am.

Suellen Seabury, 50 Robinson Road: One of the roads listed here a.k.a. the Indy Speedway. No one likes traffic. I do walk my dog. I fear less about the large vehicles coming, Tate Brothers or Continental. While I do appreciate the need for this and the Board of Selectmen's vote on this we do need to address the traffic problems in this town. I think itemizing a listing of plethora of roads is going to make it any easier even if we give a map to truck drivers, employers, all of the police officers... I think we need to have a robust discussion at some point as to the Circumferential Highway and its progeny and the need for that to keep traffic off all our residential But if what we are talking about with this petition article is to put all of the heavy truck traffic on 111, 102 and Lowell Road we are virtually going to bind the traffic in this town.

Moderator: Thank you. Further discussion. Warrant Article #21. Yes, Sir.

James Crowley, 4 Fairway Drive: I think a robust discussion please everybody keep in mind the Master Plan that's coming up. I notice this is advisory but I worry about the citizens here if they live on those roads...What legal resource do they have. Definitely like seeing this on the ballot

to let the whole town vote on what their feelings are..There is more discussion that has to take place. Please come to the Master Plan sessions. Thank you.

Moderator: Thank you. Further discussion. Yes, Sir.

Elery: Thank you, Mr. Moderator. I hope the is taking note of the comments tonight. It is in their preview to post about truck traffic...perhaps larger signs would be nice. But controlling human behavior very difficult to do unless you're in a prison. Thank you.

Moderator: Thank you. Any further discussion. Seeing none. Mr. Oates.

Oates: I just wanted to add a quick comment to that. Over the last five plus years this town has put in traffic mitigation measures for the lights. Currently controls the flow in some areas... down Lowell Road at night it's blinking yellow...to control the town.

Moderator: Thank you. Any other discussion on Article 21. Seeing none. **I will close the discussion on Article 21 and it goes to the ballot.**

Moderator reading Warrant Article 22 [SLIDE]

WARRANT ARTICLE 22 - Hire One Police Officer (By Petition)

Shall the Town of Hudson vote to raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to hire one additional police officer? This police officer will replace a Patrol Officer that will be assigned to the Police Services Division as the Wellness Officer, serving the Police Department and the community of Hudson. The appropriation is in addition to the Operating Budget.

Not recommended by the Board of Selectmen 3-0
Recommended by the Budget Committee 9-1

Tax Rate Impact: \$0.03

Moderator: (continuing) **I'll recognize the petitioner Mr. Cole to present Warrant Article 22.**

Bill Cole, Fairway Drive: Good Morning everybody. I'd like to ask for your assistance. If you could raise your hand if you ever suddenly and for no apparent reason experienced a feeling of sadness or hopelessness -

Moderator: Please stick to the article of hiring one police officer, Mr. Cole.

Cole: Thank you Mr. Moderator. Raise your hand if you have ever been angry or irritated over even the smallest of matters -

Moderator: Mr. Cole, please stick to the article itself.

Cole: Thank you Sir. And finally raise your hand if you have ever had a bad day -

Moderator: Mr. Cole, please address the article itself.

Cole: Warrant Article 22 seeks voter approval for the appropriation of the sum of \$126,147. This amount represents the cost of wages and benefits for an additional police officer position within the Hudson Police Department. This new officer position allows for a current patrol officer to be formally and permanently designated to serve and perform duties as the mental health and wellness officer within the department of Police Services Division. Although assigned under the police department's manning charts the wellness officer will provide appropriate mental health support and assistance to all Town of Hudson employees. As such the wellness officer will be a critical role and be a significant contributor to the safety and overall well-being to the entire Hudson community. The sole purpose of the wellness officer is

to provide critical and timely assistance, supporting employees' mental health and safety, overall wellness, professional fulfillment and personnel retention. The wellness officer will serve as the town's liaison to the applicable local, state and federal agencies supporting mental health awareness, early intervention and appropriate treatment procedures. As previously stated the wellness officer will be responsive to and responsible for addressing mental wellness needs for all Town employees. Employees who day in and day out have as their mission the well-being of the entire Hudson community. The wellness officer will be responsible for developing, implementing and maintaining a viable organizational structure. A structure that can provide and support timely and effective mental wellness assistance. To accomplish this the wellness officer will develop and implement both focussed mental wellness initiatives and programs, in response to dedicated and coordinated police objectives both on the individual and group levels. Additionally the wellness officer will continue to be responsible for the implement of the police department's Comfort Dog Program. A highly successful program...at present the wellness officer and the responsibility by this position will continue to be addressed by Officer Jason Downey. Officer's Downey's efforts to this regard are in addition to his daily duty of police officers and school resource officer...It is imperative that the position of wellness officer be formalized, recognized and supported by the voters. Such recognition and support by the community will insure that Hudson's ability to address mental health issues is no longer purely reactive but rather responsive. It is important that we all understand and appreciate the real world difference when we are being responsive to the situation rather than simply reactive. When we react to a situation it means by definition that we are unprepared. We are shooting from the hip. We are making it up as we go along. We're guessing rather than knowing. All of which often than not leads to a less satisfactory result even tragic. On the other hand when we respond to a situation it means by definition that we have identified the possible reason for the event. We have given it serious thought and we have made the appropriate resources and personnel available and we have prepared and trained for all possibilities. The results we have a plan...The position of wellness officer is not a nice to have on someone's wish list. And given the reality of daily life in today's society the position of wellness officer is certainly not something we can put on the back burner...Warrant Article 22 provides our community with the opportunity to formalize and support such a position with the capability here in Hudson. The addition of this wellness officer is an overarching imperative...that is knowledge. I thank you.

Moderator: We will now open Warrant Article 22 to hire one police officer to questions, comments, amendments. Yes, Ma'am, Mrs. Jasper.

L. Jasper: I rise with a question and then a comment. I initially reacted to this warrant article that it was unsatisfactorily written. I need a clarification. It says *represents the cost of wages and benefits to hire one additional police officer* additional is the key word here. And then it says *the police officer will be replace a Patrol Officer*. That's confusing additional, taking the place of those words don't work with to understand. Also I'm in favor of mental health awareness for all of our first responders and I think each and every day events what a top notch police department and fire department we have. We have add that word community policing here for years going back to Chief Gendron and it makes a huge difference. I feel blessed to have the top notch people we have in charge. I don't think we need to be dictating to the Police Chief what his officers' rules are and limiting his scope of what people can do. I believe the police are very proactive. I think there is something to be said for a Wellness division of some sort. I'm not sure telling the Police Chief he has to do this is where we want to go. So I have that question and those are my comments.

Moderator: Question for clarification of the warrant. Does anyone wish to yield to that question. Selectman Morin will yield.

Selectman Morin: Let me make it clear we are not telling the Chief what to do. He actually brought it to us. This is a very important position. Let me make that clear. My personal opinion is that I used these services myself because I was a fireman in town. So I know the importance. And what we just went through with one of our firefighters shows me the importance of this. When you see this on there that the Selectmen voted against it, it's not that we don't believe in this. It's because right now, you heard it today, people are strapped. We took the budget and tried to make it as low as we possibly can. The Fire Chief came in and asked for four fire fighters which are going to be paid for by a grant which will save the Town a lot of money. We voted against that. Officer Downey the other night at the Public Hearing gave a complete synopsis of what this would do and what it does to the people. I'll tell you just as we heard we are ill prepared but we are not. I'll cover what we do just like with the firefighter. On that night when the incident took place right away the wheels started on the policy... Already people were in place for the fire fighters and officers that were working that scene. Two days later I believe for no cost to the Town the State had to come in to assist at no cost to the Town at an initial meeting with me and our people. A couple days after another team from the Nashua Fire Department at no cost to the Town came in and gave a full to the Town. Officer Downey was through the whole thing. Yes do we need in the future. Absolutely and I will fully support it. And he was there and he's been doing it for ten years now as long as he's been here. Looking at the budget what it costs for the psychiatrist for the Town hires is a little over \$4,000 and we get all the services we need to start people to get what they need. I am going to say it again. We did not force the Chief. He came to us. This time because of the impact of the cost of the employee on the budget we But let me make it clear that our employees are getting all the mental health that they need and we do have a plan in place.

Moderator: Thank you. Further discussion on Warrant Article 22.

Putnam: Mr. Cole and Mr. Morin have made excellent points. I'm simply now asking the Moderator to invite Officer Downey to speak to this matter directly...so for the people to keep in mind in March...and maybe the next March. But let the voters make that decision.

Moderator: If no objection Officer Downey if you wish to speak. There was a request for that. Would you like to come up.

Officer Jason Downey: Obviously you don't see my partner today. Just to let you know about Haven [HPD comfort dog]. We were actually at a retreat. It's called Camp Resilient for first responders and military veterans. And I was there for the last four days. We do a lot of team building and identifying what our struggles might be or why we might have to ask the Chief before we get frustrated with our job. Burnout is a huge thing. So ultimately at the very end of the day at our wrap session there was a majority of them that said I wish I had one more day. Four days of talking about raw emotions and what you are going through....it is emotionally draining and we got the physical aspect of it...these people are crying for more. This is just one aspect of our role. Sometimes I get a little emotional with it. I've been with the Hudson Police Department for years. I will tell you that at some point I did struggle with professional fatigue , burnout, it's not just the job it is your marriage, raising children, the politics of it all...It is stress of accumulated incidents...some people might say you signed up for it. Yes I signed up to help people. To protect the citizens of Hudson and to protect my family. I did not sign up to see horrific things...I'm reconstruction scene so I've seen a lot of fatal accidents. Soon or later it gets to you especially when it involves a high school student and you have a high school student. That is something you are not prepared at the Academy for...they don't teach the

mental health aspect of how to deal with it. So ultimately what's in my role would be to try to teach resilience in everything. Because if you have an officer of eight or nine years say I can't deal with this there is so much death and chaos. And all their buddies are making \$100,000 with a security background...now you have 12 or 13 one-year guys that have no idea what they're doing. I'm a field training officer and they don't know how to react. If I didn't get help as I did and have passion with this I would have easily left two years ago. You lose 22 years of experience...you take away from the department. And you don't want to come back. That was traumatic to leave...We are human too. I'm a dad, a husband and a police officer. I still can feel sad and upset...that sometimes you carry into the job...I'd be a liaison to citizens to give them help...if we go to a mental health call ... if need to take them into involuntary admission... teach officers how to de-escalate the situation we might avoid a physical altercation. At the same time trying to teach resilience, how to cope with it right away. Like adding rocks to my backpack. Need to empty that backpack once in a while or it will get too heavy and I'll fall over and I can't get back up...we are trying to address in the moment, in the now. But what happens is suck it up buttercup...if police show empathy it's weakness. It's not right, not what it is. We're human not robots. Sometimes people think we're robots. We're not robots. I feel emotions sometimes and it's tough to go to work and see heartache...It's a credit to the Chief that you guys have no idea all the mental health I do is trustworthy and confidential. Actually covered under my hat that I wear is the statue to not discuss...if I don't feel trust with my officers this program is out the window. If I tell someone to go see someone I've vet them. I work with these agencies. I make sure it's a good fit...You are more likely to lose an officer to suicide than at the high end of a felony done by somebody else. Think about it. Before COVID hit we were losing more officers to suicide than in the line of duty....I'm helping the quality of service...I want to be sure these officers don't experience what I did and the harder road I took. I want to make this transition for them...Selectman Morin is correct. We have some things in place but there's a zillion more things I could do but I don't have the time. I'm the comfort dog handler and sometimes I'll be more reactive than proactive. I live in town. I have four kids, one in college, three go to the public school system. I understand the burden. I understand the tax. I'm up here to tell you what the program is because someone wanted> I'd be happy to answer anymore questions. This is something I'm very passionate about. There's a lot more we can do for our officers and turn this into a whole quality of services for first responders, town employees...To give someone that comfort level to give someone what they need.To hear someone say I've been there, done that, this is what we're going to do.

Moderator: Thank you.

Flanders: (approaching mic, without being recognized by Moderator) There are many outreach programs that don't work...everyone has their own problems at home...a way to channel their family members...on officers that channel on others...we all have problems and I understand. If you want an officer to come in and help your officers on the force I'm all for it. But to replace an officer that's the only thing I don't understand. We should just hire somebody to help you guys...to make it work better.

Moderator: Let's get back to the hiring of a police officer. Yes, Ma'am.

Seabury: I have one question to a former speaker. Officer Downey, you're not looking to be replaced. You're not going anywhere. Is it that there's someone who would work in conjunction with you as a Wellness Officer...So we're looking for someone to take over that role and responsibilities.

Moderator: I'll let Selectmen Morin answer that question.

Morin: What this warrant article is suppose to do if this passes. Officer Downey is going to come off the Patrol Division and go into the Services Division as the Wellness Officer. The way his is suppose to be written is he is going to move and we need to replace that Patrol Officer.

Seabury: So maybe as a proposed amendment, for the second sentence, this police officer will be assigned to the Police Service Division and assume responsibilities and duties as the Wellness Officer. So we would be striking replace a Patrol Officer . That may alleviate some confusion and make it clear to the voters what you're looking to do is to hire a Wellness Officer.

Morin: No we're not. And that's where the confusion is. We have Officer Downey who serves as the Wellness Officer per se at this point he doesn't do it as a full time position. Move him from Patrol to Services Division within the police department, So he is going to be in Services which mean Patrol is going to be short so we need to hire a Police Officer to fill that Patrol position.

Seabury: Okay, I'll have to about that amendment.

Moderator: Thank you.

Mary Joy Gasdia, 4 McCann Road: I just want to thank Officer Downey for coming up and explaining the program. Thank you to you and all the other officers...I know when things come to mental health...what a police officer does is different than what a regular citizen does. If they are asking because they need this help and it's going to help their department and our officers and get better return in the process ...if it helps them as people. They put their life in the line for us. Right now if anyone comes in with a gun, those men are going to block and stand in front of me. So for three-cents on the tax impact at the end of the day in Hudson...be smart when you look at these warrants. Think about the people involved and what it really And this three-cents impact is going to affect you and you aren't going to be able to live this year and you can't pay your bills you need to think about where you're living, how you're budgeting...but don't cut back on something that is so important. The poor selectmen can't vote to recommend it because they're trying hard not to burden the tax rate...This is a really important role mental health is huge, important. I commend the petitioner...Smart petition that's up here. I encourage everyone to vote in support of it....If you are going to vote against it just think about that person who would walk in front of a door and stand in front of that bullet and think about your three-cents, because that's what it's all about....

Moderator: Sir

S. Jasper: Thank you Mr. Moderator: My problem isn't so much with what's being done here but how it is being done. So I'll keep my comments really to no where else in government have I seen where a position is created for an individual. Because our object in what should be is our duty to the taxpayers is that we get the best person possible to get the job done...We are gong to hire somebody else, create a new position, already have someone for that position... Focussing on the Police Department seems to leave everybody else out, the Fire Department has seen a lot of tragedy through the years but others do too. This prioritizes and it's not clear. I'm really concerned. It would be so much better if we were establishing a position with the correct amount... that should be a problem for everybody....not an insult, this needs to be competitive. We're not creating a new police position we a're creating a Wellness Officer. Everyone needs to think about that. I wish I had an amendment. I don't. But it's a concern how would that be addressed with this language it can't. And in my opinion a huge ethical issue. Thank you Mr. Moderator.

Moderator: Mr. Weissgarber.

Weissgarber: The previous speaker I kind of agree in regards to the personnel related things. I think it should be based on solely related The Chief can do it internally, externally, that's up to him. I guess I make a motion to amend - Shall the Town of Hudson vote to raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to establish one additional position within the Services Division serving the Police Department and the community of Hudson? This appropriation is in addition to the Operating Budget. So this keeps it solely position related and takes the personnel aspect out. Again, if he [Chief Dionne] wants to hire Officer Downey that's up to him. That has nothing to do with the requirements.

Moderator: Was that an amendment Mr. Weissgarber. I'm going to have to have that again. We are going to have to write it. (Weissgarber approaching Moderator with amendment draft) We are going to rewrite that because I can't follow it. There was a second, Mr. Urrutia. Alright. **Why don't we take a break while he gives it to HCTV and get it up on the screen.**

Moderator: (banging gavel - back in session)

**MOTION: TO AMEND WARRANT ARTICLE 22 [below in red]
MADE BY: RICH WEISSGARBER; SECONDED BY: ALEJANDRO URRUTIA**

Moderator: (continuing) Motion made to amend Article 22 to read as follows: [SLIDE] Shall the Town of Hudson vote to establish the Wellness Officer as a full-time position, and to raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to hire one additional patrol officer. This appropriation is in addition to the Operating Budget. Mr. Weissgarber would you speak to your amendment.

Weissgarber: I wanted to have us focus on the position related aspects of the Wellness Officer. So went through several eliminations of what it could say and I think say matter of fact is the Wellness officer you wan to make the patrol officer is within the article as well and the 126,147 is established for the Wellness Officer.

Moderator: On the amendment. Yes, Ma'am. Mrs. Huard.

Huard: My question is. I have several. What happens to the SRO at HMS. Would this Wellness Officer be carrying a gun, dressed as a police officer or dressed in plain clothes. And I just have a comment. In this country you have a choice, the right to choose what medical professional you use. Unfortunately what I was expecting wasn't a warrant article trying to give. I truly respect giving mental health needs...I find this to be limiting choice, freedom of choice.

Moderator: Further discussion. Yes, Sir.

Sakati: Thank you Mr. Cole for bringing this up and the Board for trying to make our support those who truly all of us and to our first responders. Mr. Morin and Officer Downey thank you for sharing your sincere feelings and perspective. Let's remove roadblocks, another no-brainer, let the people vote for this support.

Moderator: Thank you. On the amendment to replace the words with what you see [on SLIDE]

Smith: I just have a question regarding this warrant article in general and that is are we pursuing any federal, state grants to replace the funds. Kind of to offset these costs.

Moderator: yield

Chief Dionne: Would you repeat the question.

Smith: Are you pursuing any federal, state grants in association with a Wellness Officer.

Dionne: Great question. Last year we actually applied for a Wellness Officer grant. I have not heard after we applied at all. But we did apply. A federal grant through the COPS hiring program.

Smith: Are we expecting any federal funds.

Dionne: A lot of what we do is to get reimbursement or training for the officers. A lot of it is through partnerships with faith holders at little cost or no cost at all.

Smith: Would that have an effect on the overall cost of the position.

Dionne: No. It would not. We would still be paying the salary of the officer.

Smith: So what your saying is through.

Dionne: I don't know

Moderator: On the amendment to replace with these words. Yes, Sir. Mr. Oates. Question for the Police Chief.

Oates: He [Chief Dionne] is saying Officer Downey is already on payroll. Is that correct.

Dionne: That's correct.

Oates: I'm confused he is already on payroll and he would be wouldn't you give the amount to offset salary Not replace the entire sum because he is already on salary as a police officer.

Moderator: Selectman Roy will yield.

Selectman Roy: The Wellness Officer already exists on the staff. Then they would be adding another officer to replace Officer Downey in the Patrol Division.

Moderator: (stating Oates' off-mic question) The question is how many open positions do we currently have,

Roy: Chief Dionne correct me. I think it's three. Five. Five openings available.

Moderator: On the amendment. The amendment is to replace what's in your book with the words that are now on the screen. Almost the same thing with minor changes. If you are in favor of the amendment please raise your cards. Thank you. Those opposed to the amendment raise your cards.

THE "AYES: HAVE IT. THE AMENDMENT PASSES

[as amended]

WARRANT ARTICLE 22 - Hire One Police Officer (By Petition)

Shall the Town of Hudson vote to establish the Wellness Officer as a full-time position, and raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to hire one additional patrol officer? This appropriation is in addition to the Operating Budget.

Moderator: (continuing) We now have Article 22 as amended. Any discussion on Warrant Article 22 as amended. Mrs. Huard.

Huard: I'd like to make another amendment. I'd like to replace the 126,147 with zero [\$0.00]

Moderator: I have an amendment to change the amount from 126,147 to zero [\$0.00] made by Mrs. Huard. Is there a second. There is no second. The amendment does not go forward.

Moderator: (continuing) On Article 22 as amended. Any discussion on Article 22 as amended. If not, I'll close the discussion on Article 22 as amended and it goes to the ballot. Mr. Murray makes a motion to restrict reconsideration of Warrant Articles 21 and 22. Seconded by Mr. Weissgarber. This will prevent those two articles from being brought up at this meeting.

**MOTION: TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 21 AND 22
MADE BY: SHAWN MURRAY; SECONDED BY: RICH WEISSGARBER**

Moderator: (continuing) If you are in favor of restricting reconsideration of Articles 21 and 22 please raise your cards. Thank you. Those opposed.

THE "AYES" HAVE IT. ARTICLES 21 AND 22 ARE RESTRICTED.

Moderator reading Warrant Article 23 [SLIDE]

WARRANT ARTICLE 23 - Abolish Hudson Budget Committee (By Petition)

To see if the Town will vote to rescind Budget Committee Section 32:14 of New Hampshire RSA Chapter 32 Municipal Budget Law previously adopted by the Town on March 11, 1941, to abolish the Hudson Budget Committee. Rescinding this subdivision as per RSA 32:14, V, will not prevent the Town from establishing an advisory budget or finance committee(s) as stated in Section 32:24.

Not recommended by the Board of Selectmen 3-1

Tax Rate Impact: \$0.00

Moderator: (continuing) I will recognize Mrs. Lamothe to present Warrant Article 23.

Lamothe: Thank you Mr. Moderator. To more accurately convey the intent of the petition I make a motion to amend the Warrant Article. And here is a slide that HCTV has. So I would like the warrant article to read [SLIDE]

Article 23 Rescind Adoption of Budget Committee Sections 32:14-32:24 and Replace the Hudson Budget Committee with an Advisory Budget Committee (By Petition)

To see if the Town will vote to rescind the Budget Committee Sections 32:14-32:24 of New Hampshire RSA Chapter 32 Municipal Budget Law previously adopted by the Town to replace the Hudson Budget Committee with an advisory budget committee. Rescinding this subdivision as per RSA 32:14, V, will not prevent the Town from establishing an advisory budget or finance committee(s) as stated in Section 32:24. An advisory budget committee will be established by the governing bodies and members will be appointed by the Town Moderator within 60 days of the acceptance of this warrant.

Moderator: Is there a second. Your name Sir. Mr. Andrews. We have a motion for an amendment to Article 23. Made and seconded. We will now discuss replacing the original article with this wording including the title.

**MOTION: TO AMEND WARRANT ARTICLE 23 [above in red]
MADE BY: DIANA LAMOTHE; SECONDED BY MR. ANDREWS**

Moderator: (continuing) I'll recognize Mrs. Lamothe to talk to the amendment.

LaMothe: Again the reason for this amendment is to be more accurate in its intent. Replacing the word abolish with rescind. On the petition there was no title line. So I think the more accurately conveys the intent. I also thought it would be more appropriate to include all relevant sections of NH RSA Chapter 32. And removing the date of adoption because it was sort of irrelevant. And I also thought it to be important that the primary purpose of this was to clarify that we would like to have an advisory budget committee that will benefit the Town. And I will go into that further after this amendment

Moderator: Anyone wish to speak on the amendment to replace the original and title with this wording and title. Does anyone wish to discuss the amendment. Yes, Sir.

Lanzillo: Do I understand that this correct instead of the usual elected post this would be an appointed position

Moderator: That's correct

Lanzillo: Okay. I speak out in opposition to that. It's ridiculous. t turns it into a political pumpkin with whoever is in charge to load the field.

Moderator: Thank you. Any further discussion on the amendment to put the wording in. Yes, Sir.

Michael Tranfaglia, 24 Woodcrest Drive: The amendment making tis an appointed position makes this like the fox is guarding the hen house.

Moderator: Yes, Mrs. Huard on the amendment.

Huard: We are all for checks and balances. I come from a strict profession and I take pride in my ethics, my integrity...The budget Committee is very important for checks and balances. For one who gets up every year and goes through the two budgets -

Voter: Point of Order

Moderator: I want to get back to the amendment and then we can discuss the article. Because if this passes or fails then we can discuss the issue itself.

Huard: I don't think this really changes the removal of the Budget Committee. And I will not support it.

Moderator: On the amendment. Let's stick to the wording. Discuss the issue.

Gary Gasdia, 4 McCann Road: I'm in support of the amendment. The reason I'm in support of the amendment is that it was added as it was originally written would take away the oversight. There would have been a gap regardless of if this passes or fails it would have. What this amendment does is that it insures there will be a body of oversight and there will not be a gap. So I'm in full support of the amendment.

Moderator: Thank you. Mr. Trost.

Ted Trost, 3 Rangers Drive: Thank you. I rise in support of this amendment. I believe it really clarifies to the voter exactly what is being intended here. Those who will oppose this as amended should vote for this because I think it really makes it clearer.

Moderator: Thank you. Any further discussion on the amendment to change the words. Seeing none. Let's vote on the amendment. If you are in favor of the amendment to replace the wording and the title please raise your voter cards. Thank you. If you are opposed to the amendment raise your voters cards. Thank you.

THE "AYES" HAVE IT. THE ARTICLE 23 IS AMENDED.

[as amended]

WARRANT ARTICLE 23 - Rescind Adoption of Budget Committee Sections 32:14-32:24 and Replace the Hudson Budget Committee with an Advisory Budget Committee (By Petition)

To see if the Town will vote to rescind Budget Committee Sections 32:14-32:24 of the New Hampshire RSA Chapter 32 Municipal Budget Law with an advisory committee. Rescinding this subdivision as per RSA 32:14, V, will not prevent the Town from establishing an advisory budget or finance committee(s) as stated in Section 32:24. An advisory budget committee will be established by the governing bodies and members will be appointed by the Town Moderator within 60 days of the acceptance of this warrant.

Moderator: (continuing) We are now on Article 23 as amended. **Mrs. Lamothe will now present Article 23 as amended.**

Lamothe: Here's another slide [*Amendments*]. I'm going to go to item 4 to highlight why I believe an advisory budget committee will benefit the Town of Hudson. Again that is the intention when I filed this petition. I do not want checks and balances to be as checks and balances are achieved. The first and in my opinion the most important benefit of an advisory budget committee is that the committee will be more diverse. The Municipal Budget Committee is comprised of members that the people vote in. Not many people want to run for this committee, as one of the selectman stated at the January 10th. Meeting it's recognized names are checked on the ballot. Nothing to do with their competence or lack thereof. I know I don't have to define diversity but I do emphasize that diversity is essential for a committee that has the duties to make the best decisions for the Town over. A variety of perspectives will enable the committee to understand its impact of the decisions that are made. My vision is that if this warrant passes an independent party such as the Moderator will appoint members in a manner that will achieve diversity. My second point the Advisory Budget Committee will have more contact with the Town and School District. Town and School District admin staff here in Hudson are at a very high caliber. They and the governing bodies do keep the taxpayers in mind. They do provide information that is requested and they are very transparent. Any statements or insinuations to the contrary is unprofessional and The next two points. An advisory committee may advise as well when the budgets is being developed. And in doing so

it will have time to search for other sources of revenue and possible ways to save on expenses before the budgets are finalized. Going back to diversity it will be amazing what can be accomplished for the benefit of the Town overall. The last point on this slide is not the least it benefits a diverse advisory budget committee (ABC) in that it will inform and engage the public using modern forms of communication. Emails and Facebook alone does not serve the community well. There are a lot of Towns in New Hampshire that have an advisory budget committee. They do have checks and balances,...Moultonborough...their mission is to provide the community and governing bodies with independent views and objective analysis of a normal budget...objective means making judgements based on unviable facts not making assumptions or interpretations based on personal opinions without any viable facts. ABC"s prepare elements with constructive recommendations on their planned budget and spending practices. Specifically the ABC"s work should add assurance and confidence that all proposed budgets are viewed...Milford, New Hampshire they voted to create a Town budget committee to add a public element to the review of the Town's operating budget...nine appointed by the Town Moderator...not by Selectmen...unbiased Sunapee Board of Selectmen looking for... specialized skills and expertise...as a second set of eyes for the selectmen. The ABC's do work very well for many towns. In conclusion there are checks and balances that benefit that Hudson would realize with an advisory budget committee. That is my vision for this community. That is why I petitioned for a warrant article. I hope the Town Warrant Article 23 by petition passes on March 14. Thank you.

Moderator: Thank you. **We will now open Article 23 as amended to questions, comments, amendments.** Mr. Jasper.

S.Jasper: Thank you Mr. Moderator. I rise in opposition to the article. Some of the points just made I encourage everyone to look at the Moultonborough tax rate and compare that to Hudson. As to the two other communities that are listed I do not believe they are eligible under the Municipal Budget Committee because they are part of a regional school districts and I think you would have to have all of the school districts to adopt it. So we are comparing apples and oranges so I think we need to look at that carefully. They don't have stand alone districts... creates a whole different dynamic in there. Those who fails to learn tend to repeat it. Hudson has been down this path before. We actually had a budget committee before there was a Municipal Budget Act back then 1933. We did eliminate it during the first few years of the Town Council. We had an advisory committee for the school district but there was such discontent because there is no statutory authority...The Budget Committee can do all of those things stated and they can do a lot more....they can request under authority certain legal information...We went for maybe five years with an advisory budget committee. The Town Counsel was doing their own thing and the taxes were going up and up...So the Chapter was specifically amended and put the Budget Committee back in.,It didn't work. It really can't work. If every time we don't like a decision the Board of Selectmen make, the School Board. The Budget Committee and we decide to change the form of government we aren't going to get any results. Frankly it's all about the people we elect and how they act...It will not give you a good result I can guarantee you that based on history. Also concerned about not having enough people to run. ..who would with no involvement...Let's continue with what's been working for this town. I would hope he voters go to the polls in March and vote no on this -

Moderator: Thank you. Yes, Sir. Next in line. Mr. Bernard.

Bernard: As a former budget committee member I would prefer to have the voters vote who is on the budget committee instead of an appointee. Not a great idea and I think the Budget Committee does the best they can with the resources they have. I'm against it.

Moderator: Thank you,. Mr. Trost was next.

Trost: For years people have expressed a concern that the Budget Committee is just a rubber stamp that they didn't go over the numbers too hard. That they didn't act hard enough. And this time we had a Budget Committee that So what has changed this year. This year the Budget Committee made full steps to attempt to more accurate for the citizens. Suddenly to an advisory budget committee this is not going to be effective at all. Powerless, absolutely The Board will be able to ignore whatever the advisory committee says. No offense to the Moderator but this warrant article assumes the Moderator knows more than the voters...My final comment is you think your taxes are high now wait till there is no Budget Committee.

Moderator: Just to make a point on the Moderator part. (audience laughing) In the old days any elected Board had an opening it was the Moderator who was responsible for filling it. Whether it was the Board of Selectmen, the Budget Committee or the School Board. That all changed a number of years ago. That was the old days when the Moderator had a lot more authority than I've got now. Yes, Sir. And then Mr. Clegg.

Tranfaglia: I'd like to reiterate the last two speakers. I don't understand why anyone would vote for this and give up their rights to Vote this in and we don't have a right to vote for those who represent us. The Budget Committee. I can give you a list of things I don't agree withSecond outside of giving up your rights to vote for the zBudget Committee I don't expect I don't see any more power given to you and I don't see you wanting this power given to you. I do have a couple questions. What becomes of input voter input by our citizens. Will we be able to see notes of the advisory board. Further I would like to know why the Selectmen voted 3-1. Why did they change their mind to be against it and the one selectman for. If they could explain.

Moderator: That will be the easiest question. Mrs. Lamothe will answer the first part.

Selectman Morin: I'll speak on my reason. At the Board of Selectmen meeting I came right out and said this is a checks and balances. What I also said and believe and I said it in that a message needed to be sent to the Budget Committee because of the actions that were taken place during the year and how it all went. I fully agree with all the that it takes the right away from the voters. To have their say and have people elect them. And if they don't like what the Budget Committee did this year they can remove them and put new people on. Again, originally I voted for it and then I fully agree that they can waive the voters' rights to represent and I am going to vote against this now. Than you.

Moderator: And Mrs. Lamothe was going to yield on the question of the process and procedure.

Lamothe: So I did notice Moultonborough did actually have a budget committee study group that put together the parameters of how an advisory budget committee would work. How many members it would consist of. How the members would be appointed. So there is a process that needs to be determined. There is no process set in stone. It could be something the public could provide input on and it could be a great communication to develop to bring the Town forward. Mr. Moderator, could I comment on another speaker -

Moderator: You answered the question. Selectman Guessferd. Then Mr. Clegg.

Selectman Guessferd: I want to answer the question as to why we changed our vote. On my own personal thought process. If anybody was watching the meeting where we initially voted that petition warrant article showed up in the Selectmen's meeting that night with really no ability to do but to address it at that point. We had 50 plus citizens who felt strong enough about this to present this as a warrant article. And that's all the feedback we had. Personally as a member of the Committee for five years I feel it serves a purpose. But my hope was that we were going to have at least one other chance to vote on this. And we said that night we welcome for people to please let us know what you're thinking. We did get a lot of feedback after that in opposition to the petition warrant article. Given all of that that's why I changed my vote because citizens came forward. And we're very adamant about keeping the Budget Committee. Thank you.

Moderator: Thank you. Mr. Clegg. On the amended article 23.

Bob Clegg: Thank you very much for allowing me to speak. I'm on the budget Committee as you know. I'm probably one of the reasons some want to get rid of it. I want to mention I'm not as old as Shawn [Jasper]. I wasn't on the first Budget Committee. (audience laughing) Now they talk about diversity. What's more diverse than to have all the people in this room, many of us don't agree, some of us do decide who is going to sit there and help you learn what the numbers are. You're the ones who really decide what the Board looks like. Impact on decisions. When I make a decision I think of all the constituents who voted me in not the politician who appointed me. I worry about how many thousands of people vote in this town. They only have to worry about the one person who gave them the title. When you talk about the high caliber and professionalism what's more professional when someone on the Budget Committee says I need some information. And to explain what the process is, you ask me tonight and we'll give it to the Board. The following meeting our Board will decide whether or not we want to give you anything. The following meeting we will decide exactly what we are going to give you and on the fourth meeting we will give it to you. The School Board my answer just file a right-to-know request. And the response was you can't do that you're a member of the Budget Committee. That's what they want to get rid of is someone like me who says we're entitled for some information. Not we'll decide what we're going to give you, we'll decide when we're going to give you. You want to talk about secrecy. When I got on the Board the first year I was yelled at constantly because according to the School Board and the Select Board liaisons they were told by their attorneys not to put everybody on your email. Blind copy Carbon copy everybody cuz if somebody wanted to research information under the right-to-know they wouldn't be entitled to it because you couldn't there wasn't a quorum. I rebuked. Did I get yelled at so, but I've been married for almost 50 years, yelling at me doesn't work. These are the things they want to go back to. You have the right to know what they're doing. Right to know what we're talking about If you take away the elected Board you're not going to have any of that. And if the Moderator is not going to be Paul Inderbitzen I don't know what. Anyone that can take care of a body like this and not get is doing a great job of being efficient. My final comment is Moultonborough...is the richest school district in the state because they have very few full-time residents and a whole lot of really rich people with million dollar homes who pay taxes to be on the water....something like \$29,000 per child because they get so much money. And an advisory board is great how are we going to spend all this money. It's not a problem for them. It's not a problem we have here. Make good I still work. 6-7 days a week and most of the people I know. Time to pay your taxes people you have on a budget committee is to have people who care not only about themselves and their families but about the people who put them there. I'm not voting for anything that I think is too excessive because I know a lot of people who can barely make it. While I'm up here I voted and I signed that wellness petition

because I think it's time to spend money for all the right reasons. You just can't so no to everything. We think there are somethings we just have to have. And one of the things we have to have is political people in this town running who work for us. Vote them in or appoint some and we decide whether they stay. Thank you.

Moderator: Mrs. Huard.

Huard: I think this warrant article inferred that the Budget Committee is not effective, that they don't make analysis. That couldn't be further from the truth. The maker also pointed out that they believe that the budget is also imprudent and that the Budget Committee is wrong. That couldn't be further from the truth. So once again the maker of the warrant article standing up making untrue statements and telling the body that anyone else who contradicts her is wrong. Thank you.

Moderator: Mrs. Gasdia.

M.J. Gasdia: I don't like the way the amendment is written so I'm not in support of the amendment because I personally don't believe that Paul Inderbitzen the Moderator should be appointing the people on the committee. Tomorrow if all of a sudden I was the one who ran for Moderator I've got a lot of people thinking I don't want her picking ... I do feel the need for people to vote. I do want to talk about it thought since this has been brought up and I watched that Board of Selectmen meeting . I listened to them talk. Bob Guessferd had mentioned right away this was a knee reaction to the School Board budget. And I disagree with that... I talk a lot to people and the reason I heard the reason to vote for this and against your committee has nothing to do with changing the checks and balances. Not believing that you do a good job. I think you put a ton of time in. I also believe these other Boards put a ton of time in. But what is very hard to watch. I voted for a lot of you. I am your constituent. Mr. Clegg, I voted for you. Sorry, I'm looking at you. Bob Cole, I voted for you. I'm friends with your daughter....Shawn Murray, you represent me -

Moderator: Mrs. Gasdia. Direct your comments through me.

M.J. Gasdia: Mr. Cole, Mrs. Leary, Mr. Quinlan, everybody on this Board...represents me as well. I am the fact checker. I may not always agree with every decision but I do agree with your decisions sometimes....What I don't agree with as I come in front of you this deliberative session as an involved very informed citizen. My vote matters. My voice matters ...I am not going to be afraid to speak. The reality is we need checks and balances...we really do need you. What we don't need is when I'm watching a meeting and I would love to hear the reason why you suggested the cut without you making a side comment about a person on the Board. Because that's what kills me. I'm watching it and now I can't take what you just said at face value as an accurate thing because it sounds like personal. You just -

Voter: Point of Order.

Moderator: She is speaking to the motion, to the article.

M.J.Gasdia: (continuing) This is speaking to it because the reality is when you're watching you're listening to the Budget Committee and trying to listen to they're recommending, they're not recommending. Well I can't take your recommendations when if you are insulting someone when you are doing it. So as a voter for me what I'm asking as a Board is. In the past years I've seen the Budget Committee change and the reason for the knee jerk reaction is because there's been some kind of shift the past couple of years. You can feel this negativity. I don't

want to feel negative towards you. I want to understand your decisions. I just want you to be respectful of others and the time these people out in, and the time the citizens. I don't care if three people signed that petition. Take the ownership and you know what something could change. Not to change your voting but maybe we could take a step back and think maybe we were a little harsh when we spoke about that person. You want to belittle and speak about people ... When you are representing the Town of Hudson because you say the words...I represent the taxpayers. When you represent the taxpayers your job is to educate and make decisions. Your job isn't to cut down people and pull down and distrust in specific members in our community. You should be helping instead of these devices. You should be helping to unite. Help me to understand why those cuts had to happen. I'm going to listen to you more when I don't hear the sly stuff okay. And it's not everyone every meeting. I appreciate what you do. I'm not voting to abolish you. But I am begging you to actually listen and say you know if we could just tone it down. And you want to have a conversation with someone else. You want to argue with that person. Go do it. Feel Free. Just don't go do it during the taxpayer's time at a meeting. So we are trying to understand because we want to be involved. And if you want to get me to be along side of you and vote down the budget, whatever you're saying, you have to explain it in a way without making these remarks. Because it negates. If you're trying to say this person is being shady they're doing their job just like you are...Give them the due ownership they give you. These two Boards always say positive things about the Budget Committee. And I very rarely hear you guys say you know what kudos to them for the hours they put in with those budgets. Agree with them or not they are doing their elected job. Just please have that bit of respect and I think it's going to have people on the other side of the vote say you know what we do want you there. Just please listen to all of us...You've got my vote. Keep it. Don't trash people. You me. You're not above us. You're not better than us. Don't talk down to us or anybody else. You're at that Board act like the with respect. That's all I have to say. That's what I ask and why I'm not going to support this. I will support a Board that acts with respect to Hudson and all the taxpayers. Thank you.

Moderator: Thank you. Mr. Urrutia.

Alejandro Urrutia, 9 Campbello Street: First I want to say is that people who have been approaching me and they are actually in support of these. And that is because of the frustration of the way we are going. But I really believe that we can accomplish many of these things and fix this warrant article by changing the behavior. There needs to be more collaboration and less confrontation. I really believe that could be a thing by having the Budget Committee elected by the people. But there is something we need to change. We can't continue doing like that. We can't continue doing like fights on TV in front of everyone. That needs to be changed. And that is something we must committee to that. And also there is probably mostly acting the Budget Committee as an advisory board. Maybe to participate in more meetings or have focus groups or something. And for the other side I have what was brought to me that the Board be elected. And then I have a question this going forward. There is something that has me making second thoughts about this. What happens to the people already elected. These people already have been elected to the body of the committee. If the body of the committee disappears what is going to happen with it. The people is here because the people vote for them. There is already candidates running for the body. What is going to happen with it the people elected. So there is already some questions about this . I understand there is a frustration because you see the Budget Committee and that is a confrontation that is not good. This is from the bottom to the top and I understand this is in this forum and that is not the way to behave. We need to have more collaboration between the Boards because this is what actually what voters want. It is important to listen to people testify in front of the body about Budget and everything else. It is important to listen to each other. If we don't listen to each we will not be able to accomplish

nothing with each other. And that is something that most change. A change that is Everybody that is at those tables here are here because we want to do the best for our town. We need to listen more before we open our mouths whether we are in favor or against something. Then I have a question to Mrs. Lamothe about history but what is going to happen to people that is already elected and what is going to happen to the people who is running for the candidacies.

Moderator: Mrs. Lamothe will respond. (inquiring to HCTV: Mr. Johnson could we get the correct wording of the amended article. That is not the wording that I have. I just want to be sure everyone is looking at the same article that we have as amended. There we go.) Okay the question to Mrs. Lamothe if she will yield.

Lamothe: That is a good question. And the way I see it is that the Municipal Budget Committee will no longer be. We hope that current members and members who are running would apply for a position on an advisory budget committee. I believe that's how it works. I would have to defer to an attorney to be 100% accurate. I do hope they would apply to be members.

Moderator: Thank you. Yes, Sir. Mr. Tataglia for a second time.

Tranfaglia: I have a question about the selectperson who was in favor of this. I was wondering if you could rise and tell us why you were in favor. Thank you.

Select Chair Kara Roy; I was very clear at the Board of Selectmen meeting that it was not a typical rationale for doing things. But this particular Board is so dysfunctional on operating appropriately. They make decisions based on personal feelings. Court cases I don't think they are working for the Town anymore. That's why I had to support this article.

Moderator: Thank you. Mr. Oates.

Oates: Along the same lines I've gone down to Budget Committee meetings. I've asked questions. Why they are cutting X amount out of the budget. I've repeatedly been told that they can't tell me what line items or why. That's not their job which I don't understand. If you are going to be working with the Town with the School Board to pass a budget you should be able to be working together. To discuss line items to know why X amount is coming out. They've never been able to provide that. They've always last minute pick a random number. Last year it was two-million this year it's three-million. I'm not opposed to cuts. If there are cuts I like to know what those cuts are not just random numbers. Towns like Bedford, New Hampshire have an Advisory Committee. They're not Moultonborough. They seem to be surviving. They seem to be doing quite well. I think an to provide valuable advice, information to the voters, making the budget process much smoother by trining. Focussing on the budgeting position and not politics. I feel like a lot of Budget Committee members are using their position to ficus as a political platform for one reason or another. I don't know why...need to focus on the finances of the town so its constituents can make an educated decision when we go to vote. I think if we work together with a nonpolitical Advisory Committee we can be positive and create a brighter future for Hudson. Right now I haven't seen that. We are now on three years of default budgets. I would like to get this moving in the right direction. Thank you.

Moderator: Thank you. Mr. Trost. On the amended Article 23.

Trost: I'd like to add an amendment. Strike everything after "To see if the town will vote to" and add set the salary for Budget Committee members to \$100 a year and to raise and appropriate the sum of \$1000 which represents the amount for wages and benefits for Budget Committee

members. Ex-officio members are not eligible for wages and benefits. This appropriation is in addition to the operating budget.

Moderator: Mr. Trost do you have that in writing for us to have.

Trost: I sure do.

Moderator: If you could give that to the clerk over there. We'll need to put that in. Mr. Trost moves an amendment. We'll put that up on the screen. Seconded by Mrs. Huard.

**MOTION: TO ADD AN AMENDMENT TO ARTICLE 23 [as written above in red]
MADE BY: TED TROST; SECONDED BY: PEGGY HUARD**

Moderator:(responding to voters in the audience) Yes, Ma'am. Well they are amending a warrant article. That's what this meeting can do as long as we don't change the subject matter. The subject matter has to stay the same. I want to see the wording. I wasn't sure what the wording was before I could move it. That was not warn to the public. I don't know if I'll accept for putting in money because that has to do before the Budget Committee. I just want to see what the wording was before we....I don't think we can add money to an article that hasn't go before the Budget Committee. You can change money. You can change amounts. You can't put money in that wasn't there beforehand.

Moderator: (addressing Mr. Trost) If that's your motion we can't put money into a budget that it was not included. We can ask our Town Counselor to do that. To comment on it but ...Let's see what he's writing. If that's the sole to replace everything that was already written...If you are not rescinding the Budget Committee then you are not... I would rule that Out of Order because we can't add money to an article that didn't have money in it. You're withdrawing your...We can't add money in. We haven't finished this yet.

Moderator: (continuing) Okay, the motion to amend was to add money in. We can't do that because it was not warned to this body to propose something that spends money. So it proposes to spend money that wasn't warranted. Can't do that. It hasn't been through the budget process. So I am ruling that amendment Out of Order.

MOTION RULED OUT OF ORDER

Moderator: (continuing) And we are back on Article 23 as amended. I heard to cut off debate. Is there a second to cut off debate. Mr. Lawrence.

**MOTION: TO CUT OFF DEBATE ON ARTICLE 23
MADE BY: SHAWN JASPER; SECONDED BY: MR. LAWRENCE**

Moderator: (continuing) It's not debatable. If you have heard enough and you want to go on that's fine. You will vote in favor of moving the question. If you want to allow more discussion. There were a couple of people in line waiting. Then you would vote no. If you are in favor of cutting off debate on Warrant Article 23 please raise your voter cards. Thank you. Those opposed.

THE "AYES" HAVE IT. HAND COUNT REQUESTED.

Moderator: (responding to voter) I can do a count. A hand count. Mrs. Jacoby could you do

that side. Assistant Moderator Cannava will you do this side and the the back. Mr. Jasper the front. If you are in favor of cutting off debate on Article 23 please raise your cards up and leave them up.

Voter: (interrupting) Point of Order.

Moderator: The amendment is done. We are on Article 23 as amended. We are cutting off debate on that so it goes directly to the ballot. In favor of cutting off debate, raise your cards up. Leave them up. If you are opposed to cutting off debate raise your cards up. **There are 37 yes votes and 34 no votes. The question has been moved. Article 23 will now go to the ballot.** Motion has been made to restrict reconsideration by Mrs. Lamothe. Is there a second. Second by Mr. Oates.

**MOTION: TO RESTRICT RECONSIDERATION OF ARTICLE 23
MADE BY: DIANA LAMOTHE; SECONDED BY: VICTOR OATES**

Moderator: (continuing) If you are in favor of restricting reconsideration of Article 23 please raise your voter cards. Those opposed to restriction.

THE "AYES" HAVE IT. ARTICLE 23 IS RESTRICTED.

We are now back in the order starting with Article 09. Mr. Jasper for what purpose do you rise.

Jasper: To make a motion. I'd like to move that we dispense with the readings of Articles 09 through 14 and the explanations. That only questions and answers be taken.

Moderator: Mr. Jason moves to dispense with the readings of the Articles 09 through 14. These are all Capital Reserve Funds requests. Seconded by Mr. Martin. We will just open them up to questions and answers. They're pretty self-explanatory. We won't be reading them. But we can discuss and amend any of the Capital Reserve Funds.

**MOTION: TO DISPENSE WITH THE READINGS AND PRESENTATIONS OF ARTICLES 09
THROUGH 14
MADE BY: SHAWN JASPER; SECONDED BY: NORMAN MARTIN**

Moderator: (continuing) If you are in favor of dispensing with the readings and the presentations of Articles 09 through 14 raise your voter cards. Thank you. Those opposed raise your cards.

**THE "AYES" HAVE IT. WE WILL DISPENSE WITH THE READINGS AND PRESENTATIONS
AND GO RIGHT TO DISCUSSIONS.**

Moderator paraphrasing Warrant Article 09 [SLIDE]

WARRANT ARTICLE 09 - Police Safety Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 from the unassigned General Fund balance of June 30, 2023 which will be added to the Police Safety Equipment Capital Reserve Fund previously established March 9, 2021?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$.00

Moderator: (continuing) **We will open Warrant Article 09 to discussion.** Mrs. Huard.

Huard: I assume this means we can discuss all of them all at once or discussing one at a time.

Moderator: We are going to do them one at a time because the numbers are all different.

Huard: I will focus in on the first one. This is an area which I spoke about in the first part in my motion against the operating budget. This shows an example of where money is taken from that unassigned General Fund balance that I spoke about. That is an accumulation of over taxation. While I respect the maker and don't doubt there is a need for safety equipment I guess I'd like to understand why the Town would fund in this manner. What type of equipment does it fund. And why we're funding from Capital Reserve balance for future purchases when taxpayers are having hard enough time coming up with their current bill to pay the current costs of operations...What is this fund actually for. What are the alternatives to fund the safety equipment.

Moderator: If someone would yield to that question. Thank you Chief for coming up.

Police Chief Dionne: The Police Safety Capital Reserve Fund is for equipment such as body-worn cameras, tasers, shields, some equipment like that. We have a contract with Taser which is \$ 35,000 a year. We have a contract with Body Worn Cameras and that is \$69,000 a year.

Moderator: Thank you. These Capital Reserve Funds are all required by the State to put all of these on individually to put them into the budget. This is after they originally filed. The DRA says this is the way we have to do it. Does anyone else have a question. The Police Safety Reserve Fund. If not **I'll close the discussion on Capital Reserve Fund for Article #09 and it goes to the ballot.**

Moderator paraphrasing Warrant Article 10 [SLIDE]

WARRANT ARTICLE 10 - Property Revaluation Capital Reserve Funding

Shall the Town of Hudson raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$.01

Moderator: (continuing) **Does anyone wish to speak on Warrant Article 10.** Yes, Sir. Mr. Flanders.

Flanders: If we are going to do any of reassessment on our houses because of errors does this money help at all to do that.

Moderator: The State requires we have a new evaluation every five years. Required. We don't have a choice. We do it this way so we don't have to pay for it all up front.

Flanders: The companies that were hired...go out and do all these assessments and they actually did them wrong. They just look at buildings and -

Moderator: We are not talking about the evaluation that happened. We either pay for it all in one year, about \$250,000. So if we don't put a little bit aside every year we going to have to put it all in one year. That's the whole purpose. Any other discussion on the Property Revaluation Capital Reserve Fund. Yes, Sir.

James Wilkins, Belnap Drive: Do we gain interest of these Funds.

Moderator: The Trustees of the Trust Fund manage these. They do a pretty good job of making money for the Town what moneys they do hold. They manage it. Thank you. Anybody else on Article 10.

Oates: Is the Chief Assessor available or can someone speak to the revaluation being next year than waiting the whole five years.

Moderator: Selectman Roy will yield.

Roy: So we are required to do it every five years. But we can opt to do it at another interim. Do it every two years, three years. Yes, but we don't have to.

Moderator: Thank you. Anyone else on Warrant Article 10 Property Revaluation Capital Reserve Fund. Seeing none. **I'll close discussion on Article 10 and it goes to the ballot.**

Moderator paraphrasing Warrant Article 11 [SLIDE]

WARRANT ARTICLE 11 - VacCon Truck Replacement Capital Reserve Funding

Shall the Town of Hudson raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006? \$15,000 of this sum will come from the Sewer Fund and \$15,000 of this sum will come from General Fund.

Recommended by he Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.00

Moderator: (continuing): **Anyone wish to discuss Article 11 VacCon truck funding.** Seeing none. **We will close discussion on Article 11 and it goes to the ballot.**

Moderator paraphrasing Warrant Article 12 [SLIDE]

WARRANT ARTICLE 12 - Fire Apparatus Refurb/Repair Capital Reserve Fund

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 2008?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$.01

Moderator: (continuing) **Anyone have a questions on Article 12 the Fire Apparatus Refurb/Repair Capital Reserve Fund.** Yes, Sir.

Edward Jonson, 31 Brody Lane: Small question. Why didn't we get this one from the unassigned General Fund balance.

Moderator: Does somebody want to yield to that. Selectman Morin.

Morin: We could look into it taking it from the Fund but it is been a long going warrant article for years this way. Again it saves the taxpayers in the long run. Taxpayers pay bit we do it over a long time versus just taking one payment. We've never looked at it to take it out of the big fund. Just always been a warrant article.

Moderator: Mr. Jasper.

Jasper: As I'm reading these only Article 09 takes it from the unassigned General Fund balance. The others are all. This is different than Article 09 correct.

Moderator: Anyone else on Article 12 Fire Apparatus Refurb/Repair Capital Reserve Fund. Seeing none. **We will close the discussion on Article 12 and it goes to the ballot.**

Moderator paraphrasing Warrant Article 13 [SLIDE]

WARRANT ARTICLE 13 - General Replace/Repair Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Generator Replacement and Repair Capital Reserve Fund previously established on March 8, 2022? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.00

Moderator: (continuing) Anyone wish to address Article 13. General Replace/Repair Capital Reserve Fund. Seeing none. **We will close the discussion on Article 13 and it goes to the ballot.**

Moderator paraphrasing Warrant Article 14 [SLIDE]

WARRANT ARTICLE 14 - Benson Park Renovation Capital Reserve Fund

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established March 1998?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-1

Tax Rate Impact: \$0.00

Moderator: (continuing): **We will open Article 14 up for discussion.** Yes, Mr. Jasper.

Jasper: a time ago in the spring I beat up on the Selectmen to use the moneys from the reserve fund to fix the Hazleton Barn roof. So I wanted to take this opportunity to thank them for doing that and saving the Town of Hudson thousands as that roof had deteriorated. Thank you. Looks great. Did it at a really good price. Kudos to the Board.

Moderator: Thank you. Anyone else like to address Article 14 the Benson Park Renovation Capital Reserve Fund. Seeing none. **We will close discussion on Article 14 and it goes to the ballot.** Motion to restrict 09 through 14 by Ms. Messner. Selectman Roy will second.

**MOTION: TO RESTRICT RECONSIDERATION OF ARTICLES 09 THROUGH 14
MADE BY: KATHERINE MESSNER; SECONDED BY: KARA ROY**

Moderator: (continuing) If you wish to restrict reconsideration on 09 through 14 please raise your cards. Thank you. Those opposed.

THE "AYES" HAVE IT. ARTICLES 09 THROUGH 14 ARE RESTRICTED.

Moderator reading Warrant Article 15 [SLIDE]

WARRANT ARTICLE 15 - Readopt Optional Veterans' Tax Credit

Shall the Town of Hudson vote to re-adopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$600 (Majority vote required)

Recommended by the Board of Selectmen 4-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **I'll recognize Selectman Roy to present Article 15.**

Roy: Warrant Article 15 seeks to re-adopt the Optional Veterans' Tax Credit in the current amount of \$600 for those veterans who meet the qualifications. This Article is a result of the State Legislature expanding the eligibility for the Optional Tax Credit to allow active duty personnel and qualified National Guard Reservists to receive the tax credit. The New Hampshire Department of Revenue has issued technical guidance that states the Town is required to adopt their Optional Veterans' Tax Credit. Failure to do so will result in the credit automatically being reduced from the current amount of \$600 to the Standard Veterans' Tax Credit amount of \$50. For the 20-22 tax year the Town had 1,036 veterans receiving either the Optional Veterans' Tax Credit or the All Veterans' Tax Credit. We do not expect a significant amount of additional veterans tax credits associated with the expansion of eligibility based on information attained from the State Deputy Admin General and the Veterans Service Director. The Board of Selectmen recommended this article 4-0.

Moderator: Thank you. **We will now open Warrant Article 15 to questions, comments, amendments.** Yes, Sir. Mr. Crowley.

Crowley: My question is this is done each year or

Roy: I will yield to Mr. Malizia. I don't believe so. I think it's one time.

Moderator: I think it's because the State may have changed and you got to go back and make your own change.

Malizia: The State Tax Legislature there's a copy of it on the bulletin board at the back. It's technical advises all communities to add something other than the standard deduction that Hudson has. We have a \$50 credit. So we adopt that this year. You don't need to keep doing it every year. You don't do it this year the qualifying veteran won't get a \$50 credit. And I'm not going to be the guy to tell them that.

Moderator: Further discussion on Article 15 to re-adopt the Veterans' Tax Credit. Any discussion. Yes, Sir.

Flanders: I just want to say the credit does help especially for people with low income. Hank you very much.

Moderator: Thank you. Anyone else to discuss Article 15. Seeing none. **We will close the discussion On Article 15 and it goes to the ballot.**

Moderator reading Warrant Article 16 [SLIDE]

WARRANT ARTICLE 16 - Readopt All Veterans' Tax Credit

Shall the Town of Hudson readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town of Hudson under RSA 72:28 (Majority vote required)

Recommended by the Board of Selectmen 4-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **Selectman Roy will present Article 16.**

Roy: Warrant Article 16 is to re-adopting ALL VETERANS' TAX CREDIT in the current amount of \$600 for veterans who meet the qualifications. The article is a result of the State Legislature expanding the eligibility for the All Veterans' Tax Credit to allow active duty and personnel and qualified National Guard reservists to receive the tax credit. The New Hampshire Department of Revenue has issued technical guidance that states that towns are required to re-adopt their All Veterans' Tax Credit. Failure to do so will result in the credit being reduced from the current amount of \$600 to the Standard Veterans' Tax Credit of \$50. For the 20-22 tax year the Town has 1,036 veterans receiving the Optional Tax Credit or the All Veterans' Tax Credit. We do not expect a significant amount of additional veterans' credit associated with eligibility based on the information that came from the State Deputy Admin General and the Veterans Service Director. The Board of Selectmen have recommended this article 4-0.

Moderator: Thank you. **We will open up Article 16 to re-adopt the All Veterans' Tax Credit.** Anyone wish to speak on Article 16. Seeing none. **We will close the discussion on Article 16 and it goes to the ballot.**

Moderator reading Warrant Article 17 [SLIDE]

WARRANT ARTICLE 17 - Discontinue Combined Town Clerk/Tax Collector

Shall the Town of Hudson vote pursuant to RSA 41:45-a II, to discontinue the combined office of Town Clerk/Tax Collector? If adopted, the person holding the combined elected office of Town Clerk/Tax Collector shall continue to hold the combined office until after the date of the next annual town election, following which, that person shall continue to hold the office of Town Clerk until the expiration of that term of office, and the Selectmen shall appoint another individual as Tax Collector in accordance with RSA 41:33.

Recommended by the Board of Selectmen 5-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **I'll recognize Selectman Morin to present Article 17.**

Morin: Good afternoon. Warrant Article 17 seeks to discontinue the combined Town Clerk/Tax Collector position which currently is an elected position and will be replaced with a Town Clerk and an appointed Town Tax Collector. The Board of Selectman have forwarded this article to

the warrant because the responsibilities of the combined position have become too much for one individual. The majority of towns of our size in our area have already separated the position due to the complexity of the position and the different skillsets needed to perform the job timely and efficiently. If this passes the Town Clerk position will remain an elected position and will be responsible for arranging and administrating all the municipal, state and national elections. The Clerk will also remain responsible for dog and marriage licenses, vital records and is the custodian of all Town records. The Tax Collector who will be the employee position and will be hire by the Board of Selectmen. The Tax Collector will be responsible for the billing and collecting of property taxes, vehicle and boat registrations and for the collection and reporting of all proper accounting of all municipal funds warranted through the Tax Collector's office. If the article passes, it will not become effective until March 2024 at Town Meeting at which time the Town Clerk/Tax Collector will assume the role of Town Clerk. The Selectmen will then conduct a hiring process for the Tax Collector position. The Board recommended this 4-0. Thank you.

Jasper: May I ask a question first.

Moderator: Yes, Mr. Jasper has a question.

Jasper: So my understanding is that statutory Town Clerks are responsible for motor vehicle registrations. And I'm wondering where the statutory authority is of that.

Moderator: Selectman Morin will yield.

Morin: Let me read it again to make sure I read it correctly. Say it again for me Mr. Jasper.

Jasper: In that you read you said that the Tax Collector is responsible for motor vehicle and boat registrations. That's a responsibility of the Town Clerk.

Morin: Okay. I'll read it so it's clear. Say it again to make sure ... will be an employee position to be hire by the Board of Selectmen. The Tax Collector will be responsible for both for billing and collection of property taxes, vehicle and boat registrations and for the collection and reporting of all proper accounting of all municipal funds warranted through the Tax Collector's office.

Moderator: Do you have the RSA reference.

Jasper: I had a conversation with the Secretary of State yesterday and he was specific in the fact Town Clerks are responsible for motor vehicle registrations. So I'm wondering where the authority is to take that from the Town Clerk and give it to the Tax Collector.

Attorney Lafevre: I wouldn't confuse the description you were just given with the subject of the warrant article. The Town Clerk will continue to do all of the statutory duties of the Town Clerk. As the Tax Collector will continue to do the Town Tax Collector duties and services and any change in the statutory If there's a mistake in that you can disregard.

Jasper: I just wanted to be clear on that. If I may speak to the article Mr.Moderator.

Moderator: Mr. Jasper to speak to Article 17.

Jasper: This gets back to why I made the amendment I made earlier with no expectation it was going to pass because I couldn't speak to this article. I understand what the Board of Selectmen are trying to do. If you could do this could you get someone due to the responsibilities. Absolutely you could. Just like half of State government that 48.9% is under Department of Health and Human Services has one Commissioner. The problem here is that. I want to offer an amendment first. I apologize for starting to speak...Mr. Moderator if you can recoanize me for an amendment.

Moderator: Mr. Jasper moves an amendment. Would you speak to your amendment.

Jasper: (reading his amendment) Shall the Town of Hudson vote pursuant to RSA 41:45 -a II, to continue the combined office of Town Clerk/Tax Collector. If this article is defeated the person holding the combined office of Town Clerk/Tax Collector shall continue to hold the combined office until after the date of the next annual meeting. An election of the Town Clerk/Tax Collector is to be held to choose one individual for Town Clerk and another individual for Tax Collector.

Moderator: Is there a second. Mrs. Huard. So you're taking a warrant article to discontinue the Town Clerk/Tax Collector and making it to continue the Town Clerk/Tax Collector combined. I'm not sure that's an amendment that I can take.

**MOTION: TO AMEND ARTICLE 17 [words above in red]
MADE BY: SHAWN JASPER; SECONDED BY: PEGGY HUARD**

Jasper: It gives the voters the same place ...I will read from statute why I believe it is necessary. Because I think the Town hasn't kept with the statute if I may. This is from RSA 41:45-a,II it says "At any annual town meeting held at least 2 years after the office of town clerk-tax collector has been created, under an article in the warrant, the voters may vote by ballot to determine if they are in favor of continuing the combined office. If a majority of those voting on the question do not vote in favor of continuing such combined office, at the next annual meeting, in which an election for the town clerk-tax collector is to be held the voters shall choose one individual as town clerk and another individual as Tax collector." My amendment conforms exactly with statute. The Town's attempts to do two things which are not in the same statute although in another one. This is the procedure for splitting them back up again in statute. You can agree that I'm turning it on its head. The fact is that is not what the statute calls for. My amendment is exactly conforming with the statute.

Moderator: It also is indicating that the Tax Collector will be an elected position not an appointed.

Jasper: Because that is exactly what the statute says. There are two offices so in statute you can vote to combine the two. Then they have to vote to separate them. Then they need to vote to turn the Tax Collector into an appointed position. You could have accomplished it according to statute by saying in Article 17 this is the method and that in Article 18 post if Article 17 is adopted shall we discontinue the position of elected Town Clerk and have it appointed, The statutes are all here, This is not the way it isI would argue very strenuously that the law is clear. You separate the two then eliminate the Town position of elected Tax Collector.

Moderator: (referring to slide) This is the wording we're working on. The amendment. Questions. We are still on the subject matter of discontinuance. Speak to the amendment Mr. Jasper.

Jasper: I don't think there's a plan here and I presented that \$35,000 amendment this morning without being able to speak to this issue. So let's think about this. You have a Town employee you want to be an elected official. The Selectmen have no authority over the Town Clerk. She is responsible for motor vehicle fees, voter registration, where are you going to house that person. You certainly can't think they coexist. How are you going to divide that staff. We have sufficient staff to do both jobs right now because it commingles. Now you are going to have to separate staff...salaries for both....The Secretary of State wanted me to pass onto you that for

a community of our size it is absolutely necessary to have a full-time Town Clerk....So you elected a Town Clerk and you say you're going to be in the Tax Collector's office. That person has the authority to say on no this isn't going to possibly work. So they can take the and go home in their garage and be only work as many or as few hours as they want...Now everybody has to go to places to do two things. You don't have a plan here that I've seen that you are going to provide them space and pay one person \$67,000 and another person \$. Now we are going to hire more staff to make this work. This is not as simply as one is going to be elected and one is not. They'll both cohabitate. Unrealistic. Not a good plan. Not cost effective for this town. We need to pay our Town Clerk/Tax Collector more....I was looking at the law and realized this is going to lead to a disaster in the town...Pay people what they are worth for the job. You can get people qualified for a decent salary which we are not paying. Thank you.

Moderator: Thank you. On the amendment. Selectman Roy.

Roy: So first I'll comment that this warrant article was reviewed both by counsel and by the DRA without comment about any noncompliance with any RSA's. We have maybe \$100,000,000's worth of revenue that comes through that building and we have one person responsible for it. One elected person right. If we want to make our collections operation more efficient and we can split those two. The people that now sit in that office can now collect the revenue and put to the appropriate place. Now why would we want to have an appointed Tax Collector. If somewhere around \$90,000 of taxes coming in we would want a person that has some background and education and training to process, collect and account for those funds and make sure they are properly used. I don't support this amendment. I think the article should go forward the way it is.

Moderator: Thank you. Further discussion on the amendment. Changing the words. Mr. Oates.

Oates: I just want to reiterate my point. For our ability in the Deliberative Session we can not change the subject matter. Continue is not a synonym for discontinue. Adding that in does change the subject matter. The title is Discontinue Combined Town Clerk/Tax Collector. We can't put in continue the combined. It's just not legal.

Moderator: Because of the way it's worded if the article is defeated. I'm going to allow it despite the wording but I'm going to allow it. As to what we are discussing Mrs. Huard.

Huard: Deja vu

Moderator: Anyone else. On the amendment. To change the wording to what you see written on the screen. Are you ready to vote. If you are in favor of the amendment for Article 17 raise your cards. Those opposed please raise your cards. I get 15 aye and 31 nay.

THE AMENDMENT FAILED.

Moderator: (continuing) We are now on Article 17 as it's written. Any further discussion on Warrant Article 17. Yes, Sir.

Robert Wherry, 37 James Way: Could we get clarification from counsel if we are going to be in violation of the RSA.

Moderator: We can request it. Legal Counsel says the original article was fine. Thank you. Any further discussion Article 17 to discontinue the combined Town Clerk/Tax Collector. If not. **We will close discussion on Article 17 and it goes to the ballot.**

Moderator reading of Article 18 [SLIDE]

WARRANT ARTICLE 18 - Establish a Public Safety Services Revolving Fund

Shall the Town of Hudson vote to establish a Public Safety Services (PSS) revolving fund pursuant to NH RSA 31:95-h (c) for the purpose of providing public safety services? Fifty percent (50%) of revenues received from Police Detail Cruiser Fees 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 Town Meeting shall be required to expend from the fund. These funds may be expended only for purposes of Police Fleet Purchasing/outfitting, Police Fleet Maintenance, or Public Safety Services needed in conjunction with special events, highway construction, other construction, or any other public safety purpose deemed appropriate by the Board of Selectmen. The Public Safety Service revolving fund shall go into effect July 1, 2023.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **I will recognize Selectman McGrath to present Article 18.**

Selectman McGrath: Warrant Article 18 seeks to establish a public safety services revolving fund for the purpose of police purchasing and outfitting, police fleet maintenance, or public services needed for events and road construction The intent of this warrant article is to offset the cost of police cruiser expenses by using one-half of the money received from private detail cruiser fees. 50% of the detail cruiser fee will be deposited into this account. The police detail cruiser fee is currently set at \$15 per hour. The Town collected \$48,720 for police cruiser detail fees last year. The Town Treasurer will have custody of these funds will only pay them out on your Board of Selectmen. The tax impact for this warrant article is zero (\$0.00). The Board of Selectmen have recommended this article 5-0. And the Budget Committee has recommended this article 10-0.

Moderator: Thank you. I'll open up Article 18 for discussion, questions, amendments. Yes, Mr. Martin.

Martin: Thank you. To amend this warrant article to change the second line from 50% to 100%. It is a definite need. You got revenues coming in and we should use it for what it is proposed for. Why do we need for it to go back to the general fund. We use it for the item we need. Save the taxpayers a little money.

Moderator: Mr. Martin made an amendment. Is there a second, Mr. Trost. To change the 50% to 100%. WE will deal with just that part of it. Mr. Martin has already spoke. On the amendment from 50% to 100% for any discussion. Yes, Sir.

MOTION: TO CHANGE 50% TO 100%

MADE BY: NORMAN MARTIN: SECONDED BY: TED TROST

Flanders: I rather keep it at the 50%. You said we had 48 last year. What happened to that money. Is it all gone... So I work as a contractor for Barlo Sign and our police detail was \$250 a day. You say \$15 an hour that's just for the cruiser. Out of this revenue can we. He is proposing an amendment for 100%. Can we use this money to add a mental health person for the police station. It's just specifically for maintenance on the vehicle and so forth.

Moderator: Just a vehicle issue. Not personnel.

Flanders: This could help out the police department in a crisis situation. Maybe have a mental health counselor coming in twice a week -

Moderator: Mr. Flanders. Mr. Malizia will respond.

Malizia: Obviously for vehicles that is the big intent of it. But also for safety vests and other equipment that you would use on a detail. Signage maybe barricades. Not the personnel.

Flanders: Can we add more. I know I've seen a lot of tree work going on... and I notice a lot of the companies using cones without a police detail. Which is actually I believe against the law actually.

Malizia: In New Hampshire they are not required to have a police detail but the Chief can demand a detail for that situation.

Flanders: If we demand a police detail we get more revenue. It would help add more. Right.

Malizia: So in essence when we do the police detail the police officer gets the bulk of the detail money. There's a small administrative fee and you have to collect it. That's about a 3% add on and then the cruiser that we are talking about. That's where we are taking most of the money proposed. So in essence most of the money goes to the officer who is working the detail. I hope that makes sense,

Flanders: It does. They are getting paid like triple time to be out there -

Malizia: I don't think it's triple time. It's more on the lines of the highest pay ...time and a half because if you think about it it's like an overtime assignment.

Moderator: Thank you. Mrs. Huard.

Huard: Something to clarify. We'll the actual revolving fund be available to offset the police officer. If they was additional money there. That would offset... So-

Moderator: On the amendment now.

Huard: Whatever. I'm going to sit down.

Moderator: Mr. Jasper. Then Mr. Weissgarber.

Jasper: Thank you Mr. Moderator. I rise in opposition to this amendment. We still have to pay oil changes, and more particular for gasoline and so if we put 100% in the fund then the gasoline is going to have to come directly out of the Chief. Although you could look at that and budget for that with the revenue but it's an offsetting revenue. We really haven't had the opportunity to see how this goes and what it's used for. But I think this creates a particular

additional burden because it reduces the revenue of the fund to pay for the regular maintenance.

Moderator: On the amendment to change the 50% to 100%. Mr. Weissgarber.

Weissgarber: Well I agree with the previous speaker my question is are there any other consequences to going to 100%. Like you were saying is there going to be offsets that we are going to.

Moderator: Thank you. Any further discussion on the amendment to change the 50 to 100% on Article 18. Seeing none. Are you ready to vote. If you are in favor of amending Article 18 to change the 50% to 100% please raise your voter cards. And those opposed please raise your cards.

THE "NAYES" HAVE IT. THE AMENDMENT FAILS.

Moderator: (continuing) We are now on Article 18 as it is. Any further discussion on Article 18. Mrs. Huard.

Huard: My understand of private detail is a to use taxpayers resources...So this is to catch up to the Budget Committee Member that said if this is their revenue why not give it to them. It's really not their revenue. They are using taxpayers' police resources to pay. So we are paying a tax on the police force so that they can have the available special revenue. I don't agree with the special revolving fund no more than we agree on the special Ems fund for issues that evolve sometimes. We were being taxed on a residual that is not being funded. In addition I'd like to. While tax rate is a legal wording there is theoretically a tax impact while it is small but it can grow. Technically you're removing a component that affects taxation. By taking stuff from revenue that typically offsetting taxation and moving into revolving funds you are increasing the tax burden. Thank you.

Moderator: Further discussion. Warrant Article 18. Is there anyone else. Yes, Sir.

Wilkins: How do you currently fund things is this amendment were to change to take money from the Police Safety Services revolving fund et cetera.

Moderator: Will the Police Chief yield to that question.

Chief Dionne: Thank you for the question. So we have a budget line for the police cruiser. We have a budget line for supplies. We also have budget lines for repairs. Separate line for police cruiser repairs. This year we ran into a situation that kind of moved this warrant article for us. At the beginning of the year we ordered a certain amount of cruisers from Ford Motors. That was in the beginning of the year. We expected that order went through that these cruisers are coming. In September we were told you can't have those cruisers. They are not available and So those were 2022 {model year} cruisers. They told us we could but 2023 cruisers maybe if they are available in 2023 at the end of the year. So that made us think. I should say at a significant cost difference. Now we are possibly going to be able to buy the cruisers we need but it was going to cost us a lot more money. So we had to think of an idea how do we deal with this going forward because this is the world we're being in right now. This statue is very specific as to what the money can be spent for. So it would fit this type of situation where either A. We can't get new cruisers and so we are repairing them a lot more. Which we are not budgeted for a certain amount of Monet for repairs. But if we keep existing cruisers we could

use it if we had to overspend the repair balance. In the same token if we needed a new cruiser and we did have a chance to get them and were not budgeted for that amount this gives us a small buffer where we could use that to get those cruisers when needed. And the Selectman McGrath had mentioned it was about this would account for about 44, 000 of last year. That would have been the principle.

Moderator: Further discussion on Article 18. Establishing a Public Safety Services Revolving Fund. Seeing none. **We will close the discussion on Article 18 and Article 18 goes to the ballot.**

Moderator reading Warrant Article 19 [SLIDE]

WARRANT ARTICLE 19 - Appoint Conservation Commission - Agents to Expend

Shall the Town of Hudson vote to appoint the Hudson Conservation Commission as agents to expend as authorized by RSA 31:19-a, I, from the Forest Maintenance Fund. Previously established in 2018? No funds to be raised by taxation.

Recommended by the Board of Selectmen 5-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **I recognize Selectman Morin to present Warrant Article 19.**

Morin: Article 19 designates the Conservation Commission as the agents to expend on the recently established Forest Maintenance Fund. The Conservation Commission is tasked with maintaining and improving three Town forests. They are Coburn Town Forest 21 Musquash Road 1.9 acres, Rangers Town Forest 78 Rangers Drive 6.4 acres and the Hudson Town Forest at 142 Kimball Hill Road which is 52.6 acres. This article will allow the Conservation Commission to manage and expend the funds from the Forest Maintenance account for maintaining and improving the Town forests. The tax impact on this warrant article is zero [\$0.00]. The Board of Selectmen recommended this 5-0. And I can tell you as the liaison for the Conservation Commission they have their hands full. They acquired this year, I don't remember the amount of acres, the property off of Kimball Hill Road which they haven't even started on yet. The Coburn Forest is also in need of getting in there and do some maintenance and trails. So this would greatly speed up this work that they can get done so the residents can enjoy it. Thank you.

Moderator: Thank you. **I'll open Article 19 for questions, comments, amendments on appointing the Conservation Commission as agents to expend. Is there anyone who wishes to discuss Article 19.** Seeing none. **We will close the discussion on Article 19 and it goes to the ballot.**

Moderator reading Warrant Article 20 [SLIDE]

WARRANT ARTICLE 20 - Adopt Hudson Community Power Plan

Shall the Town of Hudson vote to adopt the Hudson Community Power plan. To authorize the Board of Selectmen to implement the plan and to take all action in furtherance thereof, pursuant to RSA 53-E. The Hudson Community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

Recommended by the Board of Selectmen 5-0

Tax Rate Impact: \$0.00

Moderator: (continuing) **I'll recognize Selectman Roy to present Article 20.**

Roy: Warrant Article 20 is the adoption of the Hudson Community Power Plan. It is an opt-out program that will allow the Town to electric supply and services on behalf of Hudson residents and businesses. The Community Power program will allow in this economy a sale that would result in more affordable electricity and stated options for renewable and innovated technology and initial participation in the plan can be declined after which enrollment becomes voluntary. The tax rate impact for this article is zero [\$0.00]. The Board of Selectmen has recommended this article 5-0.

Moderator: **We will now open Article 20 for discussion and comments, amendments.** Does anyone wish to discuss Article 20. Mr. Flanders.

Flanders: Thank you. I'm not sure how to exactly understand this article. What is a power plan. A single line from Eversource. Are you talking solar. Water.

Roy: it is to put this out to the community and negotiate better rates for the supply of the electricity. So our supplier may not be Eversource. It may be somebody else. But the Hudson Community Power Plan is for that and I would like to defer to Mr. Putnam to be sure I get that right.

Flanders: So essentially multiple carriers -

Moderator: Please speak into the mic.

Flanders: Sorry. Every carrier we have out there that charges their rate has the same line. So how will this impact us. How would this make changes.

Roy: The difference would be in your supply the supply line on your bill. So Eversource has continued to supply the line the maintenance and all that goes with that. Just the supply line will change.

Flanders: So having a plan is going to save you more money because of the supply.

Roy: It could.

Moderator: Mr. Putnam do you want to come up here. Mr. Putnam is the Committee for the power plan. He has been working on this for quite awhile.

Craig Putnam: Can we have SLIDE 7 brought up. Thank you. So this is the typical bill you would see from Eversource. Let me clarify that what is being talked about here is only the supply side of the bill [in blue: \$62.31]. Eversource going out and purchasing power twice a year that is a pass through charge, So Eversource doesn't make any money on that side of the bill. This side of the bill is the delivery side [in green: \$83.33]. That's charges for delivery, transmission and some related things. That will not be touched by what we are talking about. It is only the supply side. So most of you are on what's called default supply. Eversource is purchasing power. Some of you a small number have chosen to purchase another as an electric supplier. That's still possible and I'd like to talk about...what Hudson Community Power is about is that it will affect those of you on default supply. So if I could have the next SLIDE please. So this is the part of the bill you may not normally look at. The very top it is the supplier is Eversource. What would change is if you chose Hudson Community Power would be Hudson Community Power instead of Eversource. All those rates below wouldn't change

because Eversource is still in charge of power delivery. Wires, poles, substations all that they are responsible for and would continue to be responsible for that. The competitive electric supplier knows that. Nothing would change... You would be under contract with them as Hudson Community Power would replace your default electric supplier... If you chose to participate with Hudson Community Power. Does that answer your question Sir.

Moderator: Thank you. Further discussion. Yes, Mr. Tranfaglia.

Tranfaglia: I was part of a group that went to a . They let us know the details of this including the fact that if this were to pass citizens will get a notice saying here is the new situation. At the time of our speaking you could not opt-out versus opt-in. Have you received any further information why this is an opt-out as stated in the Article instead of an opt-in.

C.Putnam: So I believe I can speak to it. Can I have SLIDE 13. There is a reason why the plan is constructed as opt-out. Basically what it comes down to in order to have financial for this type you need to have a certain amount of voters. Because the whole idea is the aggregated goes across a large group of people. When goes to market can negotiate a better price. And if you don't have enough people signed up you want have enough customers. You won't have enough load and you just can't get a good price. So you would have difficulty attracting good partners to help you... Clifton Below who is the Vice Chair of Community Power Coalition of New Hampshire and also the author of a particular statute that governs all of this. He has a long pedigree in this... This is from Clifton that there are no known cases of the municipal electric aggregation that are initiated on an opt-out. They just don't get the numbers with opt-out.

Tranfaglia: What is the load supply percent ...you said it had to be something like 49 %. Do you know that number.

C. Putnam: I don't know that number. Trust me. I've tried to find what that number is. I haven't been able to.

Tranfaglia: The last question real quick is have you identified a possible vendor yet for the supplier.

C. Putnam: So let's be clear. The Warrant Article 20 what it does it obligates Hudson has joined Community Power Coalition over a year ago. We are working with them they are helping us and 27 other towns and cities....30 others in the cue of the process...If the warrant article is successful after in March. All that does is give the Board of Selectmen permission to continue the process...to look at possible procurement partners. It obligates the Town to nothing. Just looking at who do we do business with. Community Power Coalition is non-profit..there are others that are non-profit and others that are for profit...We have made no decision . Community Power Coalition is just one to partner with. The Electric Aggregation Committee would and already has invited all three of those businesses to come back and talk to us around would be their offer. Their advantages. What kind of services. And the role of the Committee would be to advise the Board of Selectmen as to whom we would recommend to go into business with. No decisions have been made at this point and will not be made until a couple of months from now.

Moderator: Mrs. Leary first. Then Mrs. Huard. Mrs. Leary has a question.

Leary: I have a few questions. I know there was a meeting. I couldn't attend. My apologies for asking them now and not at your earlier meeting. So it would be your committee doing the

negotiating. Who is going to decide who would be the potential partner. And would you be doing the negotiating with those partners.

C. Putnam: I would not expect that the committee would be doing the negotiation. WE would make recommendations to the Board of Selectmen.

Leary: And as part of those negotiations I am one of those users who has a third party supplier. Obviously we don't have to pay but we do have an opt-out piece. However depending on some of those third party suppliers and over a period of time Eversource decides to change their rates. Would that be part of the negotiations how long the term would be. Once you set that term. how you set the rates, how long that rate would last...If we were to vote for this are we voting to investigate. Is that how it is.

C. Putnam: This simply allows the process to continue. More research will be done. Exactly which partners deciding you want to go with. It could turn out the Board of Selectmen decide this doesn't make sense and it never comes to pass. What it does it allows the project to, in terms of the contract language and so on Hudson Community Power would replace Eversource as the default supplier. And you don't have a contract with Eversource but you are free to come and go from Eversource as you choose.... No set length of time. Question around the rate Eversource sets its rates by law twice a year like a 10 day period late December and then in June...Hudson Community Power does not have to operate under those same rules. Our purchasing partner would be going actively out ...to create a portfolio to actively manage in order to keep prices as low as possible.

Moderator: Thank you.

Leary: I had one last question. Would your committee conceivably be ongoing... to stay in existence...to monitor ...as those contracts expire.

C. Putnam: That's the expectation that the committee would continue to exist in an advisory

Moderator: Thank you. Mrs. Huard.

Huard: So the opt-out starts the process for the Board of Selectmen to companies My understanding is that those letters will go out and if you don't respond this Town has formed an agreement has formed an arrangement to contact for me to engage in services. If somebody I wasn't paying attention I would absolutely have no idea. If I thought this mail out was junk mail. Opt-out. Silence is a form of acceptance. I learned that in contract law that is not. Silence should not be a form of acceptance. I would feel maybe better about it if it were opt-in. No one should form any sort of agreement with an individual, the government, that has the power to form any agreement for an individual citizen.

Moderator: Mr. Wilkins

Wilkins: If I understand it this would be the same sources that we have available individually on the PUC website. Is that correct. Except you can use the economy to scale to possibly get a better rate.

C. Putnam: So the Public Utilities Commission PUC website shows various electric suppliers and their prices. There is a smaller list on there called aggregators. And Hudson Community Power would become an aggregator....and we could choose who to partner with for procurement of services...

Wilkins: On the PUC list is the option to buy shares in solar aggregators. Have you looked into Hew Hampshire

Putnam: Community Power Coalition of New Hampshire is very interested in being able to provide additional services beyond... the intent for any community power aggregation is to be able to offer additional options perhaps a town owned solar array or battery storage or use things we don't have...as future things we could adopt as Hudson Community Power

Wilkins: Looking at the map New Hampshire and Vermont are the only states that have that capability. Is there a regulatory barrier to having the community solar farms. That maybe should be addressed.

C. Putnam: I'm not an expert in that area but there are certainly New Hampshire solar regulations around this. You can have a community solar up to one megawatt...those are private. Town or municipality can have a program up to 5 megawatts. There are the state megawatt regulations-

Moderator: (banging gavel) Let's get back to the question. You are talking about future possibilities. Selectman Guessferd has a comment.

Guessferd: I'm going to make a comment in terms of the Selectmen. I'm not going to speak for everyone of us but you can see we voted to recommend this. There are a couple of points I want to make. To the point of the opt-out opt-in. I was extremely uncomfortable about that as well. We had several discussions on this entire concept of aggregation. What it came down to in the end is if we don't use the opt-out option we simply aren't going to get enough people on day one to participate in this. I am uncomfortable with this piece of it but on the chances we are going to save people money in this economy are high. We talked a lot today times are hard. A lot of people are suffering. This will help. We will get rates that are less than Eversource is charging. So there is that piece. In the end with those things I want the citizens to come out and vote and see what they think. If we get a majority of folks who say let's do this....That is essentially why I voted the way I did. I understand the reservation about the opt-out but I am anxious to be the results of this vote by our citizens.

Moderator; Mr. Gasdia.

G. Gasdia: First I want to thank Mr. Putnam and the Committee who has done a lot of work on this. I view this as a tremendous step for the people that don't pay attention because we have an opt-in. I keep watching all these people talk about my electric bill went up. It keeps going up. If you watch the market. I didn't say you should but we saw this coming. It's no surprise. Three years ago you could have locked in. The reality is I save every month compare to what I would pay with more than the total of every warrant article we have talked about today. I save every single month. People aren't opting in. They are not doing their due diligence. I get it it takes time. What this does this takes the burden off all of those people that are really struggling in this time. There's a better way to do it. Here's a town that's going to do it. And we are going to opt you in. If you decide you want something better you can. To go back to Eversource you can. And I think if I read it right if it doesn't save money we don't do it. For those folks who are truly involved and want a choice the choice opt-in has been there for a long time. You can do it. You can save money. The last stat I saw is 85% of the people do not opt-in that means 85% of the people are paying too much for their electric bill. And if this can help those people that don't whether it's desire or lack of skills whatever to me this is a no-brainer. I can still go and search but if I don't have the time nor the will to do it I'm still paying a very high rate. I think this is very good and I understand if it were opt-in it wouldn't work if we had that. Thank you Mr. Putnam and everyone for what you do.

Moderator; Thank you. Yes, Ma'am. Mrs. Putnam.

Debra Putnam: I would ask that Craig show the legality of the 53-8. Because of when it was signed in for approval by the Governor.

Moderator: Did you have a slide on that.

C. Putnam: SLIDE 2. The Community Power Law has been around and has been amended recently in 2019. And when it was created initially it was set up with opt-in only...There was a House Bill I think 315 in 2019 that changed RSA 53 to allow opt-out...The key thing here is there is State law that allows for ...and no one has raise that this is not okay. Until such time that somebody challenges the state law it [opt-out] is legal.

Moderator: Thank you. Mr. Lanzillo go ahead. Then Mrs. Leary.

Lanzillo: Thank you Mr. Moderator. It was mentioned by a previous speaker that people don't pay attention. So in a way this would be like forming a budget committee to ask hard questions, offend people if it's necessary but get the answers you need. So that the people in town get good electric rates. This was explained to me after the last election. As we exited the building here Selectman Gagnon had pamphlets explaining this. And the way he explained it to me in very simple and exact that the towns and municipalities already do this get the rates that you get. So you will be able to opt-in or opt-out if you want those same benefits. Is that too simple because this sounds to be complicated. Sounds like it nothing different than what we are doing with the Town of Hudson.

C. Putnam: The Town load has been a part of an aggregate contract that was arranged by the Nashua Regional Planning Commission...and have been benefiting on the electric bill. That savings from the electric bill has paid for our membership in the NRPC....Similarly the School District SAU81 has been aggregating with school districts under a separate contract than the Town one. So this aggregation has been around for some time for municipalities and school districts. It's not been available for retail customers. That's what changed 2019.

Lanzillo: So we will bottomline would it be the same as the schools and the municipal buildings in town. Or would it be a separate thing for the residents.

C. Putnam: The Town and the SAU are under their own separate contracts. If Hudson Community Power is stood up and we got a good enough rate then they could continue or switch their load over to Hudson Community Power as well. Not just for residents, for businesses.

Moderator: Thank you. Mr. Jasper moves the question. I heard a second. Mr. Cole.

**MOTION: TO CUT OFF DEBATE ON ARTICLE 20.
MADE BY: SHAWN JASPER; SECONDED BY: BILL COLE**

Moderator: (continuing) To cut off debate on Article 20. If you are in favor of cutting off debate on Article 20 please raise your cards. Thank you. Those opposed raise your cards.

THE "AYES" HAVE IT. ARTICLE 20 IS MOVED. And goes to the ballot.

11. ADJOURNMENT

Moderator: (announcing) A couple of items. That was our last article. Next Saturday here is the School Deliberative Session at 9:00. Hopefully it won't be as cold. And I want everyone to

remember on March 14 you will vote here for Ward 1 and Ward 2 at Alvirne High School. I want to thank the GFWC Hudson Women's Club for providing refreshments this year. It's the first time in two years. I want to remind everybody as you leave please be quiet. The Budget Committee is going to have a separate meeting to consider their recommendations. Board of selectmen is going to have a separate meeting to consider their recommendations. So please be quiet so they can conduct their meetings. You can come down front and sit. I don't think it will be long. Other than that I'll accept a motion to adjourn. Mr. Jasper does move. And Mr. Martin seconds..

MOTION: TO ADJOURN

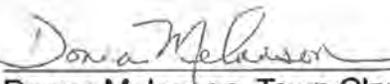
MADE BY: SHAWN JASPER; SECONDED BY: NORMAN MARTIN

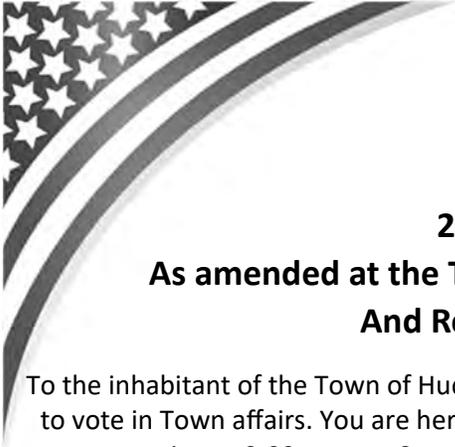
This is the only one I take a voice vote on. All those in favor of adjournment. Opposed

THE "AYES" HAVE IT.

Thank you. We are adjourning at 2:30 pm.

Transcribed by Diane F. Cannava

Attest: 
Donna Melanson, Town Clerk



2023 Town Meeting Warrant
As amended at the Town Deliberative Session on February 4, 2023
And Result of the March 28, 2023 Vote

To the inhabitant of the Town of Hudson, in the county of Hillsborough, State of New Hampshire, qualified to vote in Town affairs. You are hereby notified to meet at Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, February 4, 2023 for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at Hudson Community Center, 12 Lions Avenue, and Alvirne High School, 200 Derry Road, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 28, 2023, to elect Town officers and to vote by official ballot on all articles set forth in the Warrant, as may be amended by act of the first session meeting.



Article 01 Election of Town Officers

Selectmen

Three Year Term	Vote for not more than ONE
Heidi Jakoby	1202
David S. Morin	1272*
Marcus Nicolas	62
Robert Cooper	283
Write-Ins	6

Selectmen

One Year Term	Vote for not more than ONE
Brian Alan Etienne	438
Matthew Keller	455
Richard J. Weissgarber	723
Dillon Dumont	1081*
Write-Ins	11

Budget Committee

Three Year Term	Vote for not more than THREE	
James H. Lawrence III		1721*
Patrick Quinlan		1737*
Kevin M. Walsh		1931*
Write-ins		79

Budget Committee

One Year Term	Vote for not more than ONE	
Shawn N. Jasper		2175*
Write-Ins		58

Cemetery Trustee

Three Year Term	Vote for not more than ONE	
Lauren Young (Write-in)		119*
Write-Ins		380

Code of Ethics

Three Year Term	Vote for not more than TWO	
Michael MacDonald		1905*
Joshua Hill		1792*
Write-Ins		146

Library Trustees

Three Year Term	Vote for not more than TWO	
Mimi Guessferd		2036*
Karen Bohrer		1994*
Write-Ins		12

Planning Board

Three Year Term	Vote for not more than TWO	
Brian Alan Etienne		1432
Victor Oates		1485*
Jordan Ulery		1477*
Write-Ins		20

Town Clerk/Tax Collector

Three Year Term	Vote for not more than ONE	
Christine Strout-Lizotte		2308*
Write-Ins		31

Trustee of the Trust Fund

Three Year Term	Vote for not more than ONE	
Harry Schibanoff		2231*
Write-Ins		10

Article 02 Planning Board Amendment

Are you in favor of the adoption of Amendment No. 01 as proposed by the Planning Board for the Town Zoning Ordinance as follows: revising the Table of Permitted Principal Uses to separate Wholesale, Warehouse, Self-Storage mini-warehouse and Distribution facilities into their own separate categories? They are all currently one category. By passing this amendment, a site would need Planning Board approval to change from one category to another.

Recommended by the Planning Board 7-0

YES 2331 No 608

Article 03 Petitioned Zoning Amendment

Are you in favor of the adoption of Amendment No. 02 as proposed by the petition for the Town of Hudson Zoning Ordinance as follows: Amend town Code 334, Attachment I, Table of Permitted Principal Uses to remove from permitted use under General (G), and General-I (G-1) zones, warehouses or distribution facilities greater than 100,000 square feet and allow them ONLY in Industrial (I) zones effective immediately following passage of this warrant article.

Recommended by the Planning Board 7-0

YES 2191 No 715

Article 04 General Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including a 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 \$33,527,659? Should this article be defeated, the operating budget shall be \$32,879,067 which is the same as last year, with certain adjustment 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 4-1

Recommended by the Budget Committee 10-0

Tax Rate Impact is \$0.00

YES 1688 No 1299

Article 05 Sewer Fund Operating Budget

Shall the Town of Hudson 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 \$2,175,003? Should this article be defeated, the operating budget shall be \$2,145,341 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 5-0

Recommended by the Budget Committee 10-0

Tax Rate Impact is \$0.00

YES 2363 No 595

Article 06 Water Fund Operating Budget

Shall the Town of Hudson 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 \$4,526001? Should this article be defeated, the operating budget shall be \$4,517,958 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 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

YES 2430 No 527

Article 07 Hudson Police, Fire & town Supervisors Association Contract

Ratification of a 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 Town Police, Fire and Town Supervisors Association which calls for the following increase in salaries and benefits:

<u>Year</u>	<u>Amount</u>
7/1/23—6/30/24	\$190,118
7/1/24—6/30/25	\$152,620
7/1/25—6/30/26	\$144,645
7/1/26—6/30/27	\$201,792
7/1/27—6/30/28	\$154,563

and to raise and appropriate the sum of \$190,118 for the 2023-2024 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.04

YES 2226 No 782

Article 12 Fire apparatus Refurbishment/Repair Capital Reserve Fund Funding

Shall the Town of Hudson raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 2008?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.01

YES 2420 No 610

Article 13 Generator Replacement and Repair Capital Reserve Fund Funding

Shall the Town of Hudson raise and appropriate the sum of \$30,000 which will be added to the Generator and Repair Capital Reserve Fund previously established March 8, 2022? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

YES 2502 No 517

Article 14 Benson Park Renovation Capital Reserve Fund Funding

Shall the Town of Hudson raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-1
Tax Rate Impact is \$0.00

YES 2506 No 494

Article 15 Readopt Optional Veterans' Tax Credit

Shall the Town of Hudson vote to re-adopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$600? (Majority vote required)

Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.00

YES 2716 No 273

Article 16 Readopt All Veterans' Tax Credit

Shall the Town of Hudson vote to re-adopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town of Hudson under RSA 72:28? (Majority vote required)

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.00

YES 2663 No 294

Article 17 Discontinue Combined Town Clerk/Tax Collector

Shall the Town of Hudson vote pursuant to RSA § 41:45-a II, to discontinue the combined office of Town Clerk/Tax Collector? If adopted, the person holding the combined elected office of Town Clerk/Tax Collector shall continue to hold the combined office until after the date of the next annual town election, following which, that person shall continue to hold the office of Town Clerk until the expiration of that term of office, and the Selectmen shall appoint another individual as Tax Collector in accordance with RSA § 41:33.

Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.00

YES 2078 No 871

Article 18 Establish a Public Safety Services Revolving Fund

Shall the Town of Hudson vote to establish a Public Safety Services (PSS) revolving fund pursuant to NH RSA 31:95-h (c) for the purpose of providing public safety services? Fifty percent (50%) of revenues received from Police Detail Cruiser Fees 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 Police Fleet Purchasing/outfitting, Police Fleet Maintenance, or Public Safety Services equipment needed in conjunction with special events, highway construction, other construction, or any other public safety purpose deemed appropriate by the Board of Selectmen. The Public Safety Services revolving fund shall go into effect on July 1, 2023.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

YES 2348 No 620

Article 19 Appoint Conservation Commission as Agents to Expend

Shall the Town of Hudson vote to appoint the Hudson Conservation Commission as agents to expend as authorized by RSA 31:19-a, I from the Forest Maintenance Fund, previously established in 2018? No funds to be raised by taxation.

Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.00

YES 2364 No 585

Article 20 Adopt Hudson Community Power Plan

Shall the Town of Hudson vote to adopt the Hudson Community Power plan, to authorize the Board of Selectmen to implement the plan and to take all action in furtherance thereof, pursuant to RSA 53-E. the Hudson community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.00

YES 2427 No 542

Article 21 Amend Town Code 317-34 (by Petition)

Amend town code 317-34, Schedule VII, Truck, Commercial Vehicle and Heavy Vehicle Limitations to add Collector roads, as defined by Town Code 334:11(b), to being restricted from use by Truck Traffic, Commercial and Heavy Vehicle. These roads shall have an exception if such vehicles are using these roads for local pickup and delivery.

Not Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.00

YES 1704 No 1292

Article 22 Hire One Police Officer (by Petition)

Shall the Town of Hudson vote to establish the wellness officer as a fulltime position, and raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to hire one (1) additional patrol officer?? This appropriation is in addition to the Operating Budget.

Not Recommended by the Board of Selectmen 3-1
Recommended by the Budget Committee 11-0
Tax Rate Impact is \$0.03

YES 1555 No 1485

Article 23 Rescind Adoption of Budget Committee Sections 32:14-32:24 and Replace the Hudson Budget Committee with an Advisory Budget committee (by Petition)

To see if the Town will vote to rescind the Budget Committee Sections 32:14-32:24 of New Hampshire RSA Chapter 32 Municipal Budget Law previously adopted by the Town to replace the Hudson Budget Committee with an advisory budget committee. Rescinding this subdivision as per RSA 32:14, V will not prevent the Town from establishing an advisory budget or finance committee(s) as stated in Section 32:24. An advisory budget committee will be established by the governing bodies and members will be appointed by the Town Moderator within 60 days of the acceptance of this warrant.

Not Recommended by the Board of Selectmen 3-1
Tax Rate Impact is \$0.00

YES 792 No 2187



BOARD OF ELECTION, MANDATED BY LAW TO WORK THE POLLS, CONSISTS OF THE FOLLOWING:

Moderator: Paul Inderbitzen

Town Clerk: Donna Melanson

Clerk Assistants: Pam Bisbing, Evelyn Hynes-Brock

Board of Selectmen: Bob Guessferd, Kara Roy

Supervisors of the Checklist: Mary Joy Gasdia, Kathleen Leary, Sandra Levasseur

THE FOLLOWING RESIDENTS, APPOINTED BY THE MODERATOR, WORKED AT THE POLLS ON ELECTION DAY:

Moderator Assistants: Jason Abdulla, Bruce Briand, Ben Dibble, Edmond, Duchesne, Bruce Nichols, Craig Putnam, Harry Shcibanoff, Ann Sojka, Debra Stoddard, Linda Thompson, Scott Thompson

Checklist Assistants: Nancy Fredholm, Gloria Landry, Norman Martin, Judy Masson, William Reilly, Janet Richardson

Ballot Clerks: Aaron Brooks, Tiffany Brooks, Diane Cannava, Nancie Caron, David Clark, Linda Coburn, Chris Cooper, Marie Devito, Beth Dibble, Cheryl Freed, James Freed, Judy Geer, Joyce Hurd, William Jobin, Renate Knight, Diana Droner, Peggy Lever, Betsy Levesque, Maureen McCarthy, Karen Nappo, Pat Nappo, Katherine Nardoni, Jillian Oates, Steve Page, Debra Putnam, Becky Radziewicz, Elaine Rampino, Rocco Rampino, Beth Rolfe, Suellen Seabury, Leona Shanholtz, Carol Sheil, Marty Sheil, William Spirdione, Barbara Vezos

TOTAL BALLOTS CAST: 3095

A True Copy Attest:



Donna Melanson, Town Clerk



**TREASURER'S ANNUAL REPORT
JULY 1, 2022 - JUNE 30, 2023**

GENERAL FUND

Balance on Hand - July 1, 2022		\$ 41,016,790.05
Receipts		
Town Clerk/Tax Collector	\$ 44,663,841.66	
CDD	\$ 198,660.41	
Cash Receipts	\$ 8,956,211.27	
Other	\$ 53,080,246.59	
Interest	\$ 186,407.00	
Total Receipts	\$ 107,085,366.93	
Total Disbursements	\$ 98,222,419.29	
Balance on Hand - June 30, 2023		\$ 49,879,737.69

SEWER UTILITY & ASSESSMENT

Balance on Hand July 1, 2022		\$ 78,037.52
Total Receipts	\$ 2,325,829.93	
Total Disbursements	\$ 2,316,538.70	
Balance on Hand - June 30, 2023		\$ 87,328.75

WATER UTILITY

Balance on Hand July 1, 2022		\$ 7,187,675.10
Total Receipts	\$ 4,129,872.86	
Total Disbursements	\$ 5,051,217.27	
Balance on Hand - June 30, 2023		\$ 6,266,330.69

Respectfully Submitted,
Barbara R Bouley, Treasurer



TOWN OF HUDSON

Land Use Division



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6008 • Fax: 603-594-1142

ZONING ADMINISTRATION/CODE ENFORCEMENT

2023 ANNUAL REPORT

January 1, 2023 – December 31, 2023

The following is the report of Zoning Administration and Code Enforcement Dept. within the Land Use Division. I would like to clarify the separations of Code Enforcement responsibilities between the Land Use Division and the Fire Department (Inspectional Services). Code Enforcement for Land Use Division is with enforcement of the Zoning Ordinance, whereas Inspectional Services handles “Code Enforcement” complaints of issues/concerns of Building/Health/Life Safety Code Enforcement/Violations.

Zoning Administration:

Zoning Determinations Issued	144
Zoning Determinations/Code Enforcement Requiring ZBA action (Applications Received)	40
Administrative Appeals to the ZBA	1
Building Permit/Certificate of Occupancy/Sign- Reviews	462
Other Requests (Includes DMV Recommendations)	8

Zoning Board of Adjustment (ZBA):

*See full 2023 ZBA Case History Detail in ZBA Chairman Report

Appeal from an Administrative Decision	1
Equitable Waiver of Dimensional Requirement	7
Special Exception	1
Home Occupation Special Exception	2
Variances	29
Requests for Re-Hearing	0

Code Enforcement:

2023 Total Code Enforcement and Health Complaints	88
2023 Total Zoning Enforcement Cases	69
Total Violations Closed/Resolved (2023 & older violations)	70
2023 Violations Currently Active	21
2024/Older Violations- Active/Ongoing/Pending	26

I would like to thank all of the ZBA members for their volunteer services to the ZBA and to the Town. I would like to thank Bruce Buttrick for his guidance and for his 7 years of service to the Town of Hudson as the Zoning Administrator and Code Enforcement Officer. I would also like to thank and acknowledge the Board of Selectmen for their continued support.

Respectfully submitted,

Chris Sullivan
Zoning Administrator



TOWN OF HUDSON

Zoning Board of Adjustment



ary M. Daddario, Chairman

Kara Roy, Selectmen Liaison

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6008 • Fax: 603-594-1142

The Zoning Board of Adjustment (ZBA) is a quasi-judicial Board responsible for upholding New Hampshire State Law and the Hudson Zoning Ordinance.

The Zoning Board is authorized by the New Hampshire State Revised Statutes Annotated (RSA) to hear four kinds of applications:

- 1) Requests for Variance
- 2) Requests for Special Exceptions including Home Occupations.
- 3) Requests for Equitable Waivers of Dimensional Requirements
- 4) Appeals of Zoning Administrative Decisions made by Town Officials

The ZBA also considers requests for rehearing's, expedited hearings, as well as requests for extensions of previously granted approvals.

A public hearing is required before the Board can take action on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board's consideration. Notices are sent to abutters via certified mail and first class mail. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is reviewed accordingly.

Meetings

The ZBA normally meets on the fourth Thursday evening of each month (and, if a backlog of cases occurs, then also on the second Thursday evening). All meetings are open to the public, and any interested citizen is welcome to attend at any time. In addition, all meetings are televised on the Hudson Community Television (HCTV), which repeats the broadcasts a number of times during the following week and then keeps them available for access online for viewing at any time (a link is provided on the Town Website). The minutes of the meetings are also available on the Town's Website.

Members

The ZBA normally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, expected to sit on all hearings brought before the ZBA. The other five are alternates, attend the meetings and sit in place of regular members either who cannot attend a meeting or who step down from some particular case due to a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members. In addition to meetings, Members are involved with the following:

- 1) Attend law lectures sponsored by the Local Government Center in Concord annually.
- 2) Attend occasional statewide or regional conferences produced by the NH Office of Strategic Initiatives and other organizations.
- 3) Attend lecture presentations sponsored by the Greater Nashua Regional Planning Commission.
- 4) Participate in-group site walks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues.

Hearings, Decisions and Rehearing's

The ZBA schedules a hearing date (generally scheduling four cases per evening) and as follows:

- 1) Sends notice of that date and the applicant's proposal to all persons owning property that abuts or lies within 200 feet of the concerned property.
- 2) Advertises the meeting and scheduled cases in a local newspaper.
- 3) Posts a copy of that notice in three public places in the town—at Town Hall, the Rodgers Memorial Library and the Post Office.
- 4) On the Town's website.

For each hearing, the ZBA first listens to a presentation by the applicant (and/or authorized representatives) explaining why the request should be granted. Then, to any abutters or impacted citizens who wish to speak in support of the request, and then to any abutters or impacted citizens who wish to speak against the request or to provide any other input or just to ask questions. If there is opposition or any concerns are raised, this first round of testimony is followed by a rebuttal round, giving all parties a chance to respond to statements or concerns made.

The ZBA members then deliberate the matter, asking questions if further information is felt needed, after which the members of the ZBA come to a collective decision by making and voting on a specific motion—generally either to approve (perhaps with stipulations) or to deny or on occasional instances of deferring the matter to a later date in order to obtain additional information. This becomes the Notice of Decision.

If applicants or abutters feel aggrieved by a decision of the ZBA, they have a period of 30 days following the day of the hearing in which to file a request for rehearing, in which case the ZBA will consider that request at its next/following meeting and decide whether rehearing of the case is warranted. If a rehearing is granted, doing so only when there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that conceivably might have led the Board to a different decision. The matter is then treated as an entirely new case, as a new application process.

2023 Summary

In summary, the ZBA was proud to rise to meet the challenge associated with the number of applications for relief received this year. This was accomplished, in part, by having three (3) months in 2023 in which the ZBA met twice. Board members are also proud to have processed four (4) cases at a single meeting on three different occasions throughout the year and six (6) cases at a single meeting on three additional occasions throughout the year. ZBA members displayed additional dedication by attending the on-location site-walk conducted on July 8, 2023. Finally, the ZBA is pleased that, as of the time of this writing, there have been no appeals filed with respect to the decisions issued in 2023.

A significant event in 2023 was the retirement of Zoning Administrator, Bruce Buttrick. Mr. Buttrick provided over seven years of service to the Town and assisted with ushering in and training the majority of the existing ZBA members. Bruce was known for being thorough in the performance of his duties, but also kind and helpful. While Bruce will be missed, we are very fortunate to have Christopher Sullivan joining us as the new Zoning Administrator. Mr. Sullivan comes to us with significant experience and has hit the ground running in his new role!

Unfortunately, after thirty (30) years of service, James Pacocha announced that he is not renewing his term ending December 2023. The ZBA and the Town of Hudson owe Mr. Pacocha a debt of gratitude for decades of volunteer service. In addition, Edward Thompson announced that he would not renew his term ending December 2023. Mr. Thompson's consistent efforts for the ZBA will be missed.

With the above-noted diminution of the ZBA, there remain six (6) persons serving. This allows for a full five-member board plus one alternate. It is recommended that in 2024, the Town seek additional volunteers for membership on the ZBA.

Summary: In 2023, the ZBA held 15 meetings and 1 site-walk with public hearings on the following:

Appeal From An Administrative Decision	1	Denied - Zoning Administrator Decision upheld
Equitable Waiver of Dimensional Requirement	7	7 - Granted
Special Exceptions:	3	
Home Occupation Special Exception	2	2 - Granted
Special Exception	1	1 - Granted
Variances	29	16- Granted; 8- Granted w/stipulations; 3 - Withdrawn; 5-Denied
Request for Rehearing	0	

2023 Total Applications Received 40

Respectfully submitted,

Gary Daddario

Gary Daddario
Chairman, Zoning Board of Adjustment

2023 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
1/26/2023	Case 228-006	254 Lowell Rd.	Variance (3 additional wall signs)	ZD #22-156: to allow (3) additional wall signs on the front side of Walmart Store #1785 where (1) wall sign is allowed	Applicant requested deferral to 2/23/23 ZBA Meeting. Board motioned and voted to defer to 2/23/23
2/23/2023	Case 228-006 (02-23-23)	254 Lowell Rd.	Variance (3 additional wall signs)	See above (1/26/2023)	Granted with no stipulations
2/23/2023	Case 167-052 (02-23-23)	135 Highland St.	Home Occupation Special Exception (day care)	ZD# 23-005: to allow a Family day-care home business for up to nine (9) children to include six (6) pre-school aged children and three (3) school-aged children	Granted
2/23/2023	Case 105-014 (02-23-23)	5 Christine Dr.	Variance (expansion of non-conforming use)	ZD# 22-113R-1: to allow an expansion of an existing non-conforming use by demolishing the existing 24,106 SF building and rebuilding a 30,175 SF. industrial building.	Granted with no stipulations
2/23/2023	Case 174-197 (02-23-23)	79 Ferry St.	Variance (Use)	ZD# 21-194: To allow multiple uses: two-family dwelling (existing) and a third dwelling (existing 600 SF detached garage to be converted to a SF dwelling) in the TR Zone. Also, to eliminate the requirement of Planning Board site plan approval.	Applicant's Attorney requested to defer to prepare more precise visuals for the garage expansion. Case deferred to 4/27/23

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
3/9/2023	Case 101-004 (03-09-23)	21 West Rd.	Variance (Use)	ZD# 22-158: to allow a warehouse use in the Business Zone where it is not an allowed use	Granted with 2 stipulations
3/9/2023	Case 216-026 (03-09-23)	8 Hunter Lane	Home Occupation Special Exception	ZD# 23-010: to operate a machine shop as an accessory use in his detached garage to fabricate firearms and accessories for a class 7 Federal Firearms License (FFL)	Granted
3/9/2023	Case 168-018 a (03-09-23)	20 Madison Dr.	Equitable Waiver of Dimensional Requirement (Pavilion)	ZD# 22-168: To allow a 240 SF pavilion structure to remain which encroaches 12 ft. into the side yard setback leaving 3 ft. where 15 ft. is required	Granted
3/9/2023	Case 168-018 b (03-09-23)	20 Madison Dr.	Equitable Waiver of Dimensional Requirement (Shed)	ZD# 22-168: To allow a ~224 SF shed to remain which encroaches 15 ft. into the rear yard setback leaving 0 ft. and ~ 4 ft. into the side yard setback leaving ~ 11 ft. where 15 ft. is required in both setbacks	Granted
3/23/2023	Case 168-020 (03-23-23)	8 Washington Dr.	Variance (Dimensional)	Superior Court remanded back to ZBA to consider the first standard for unnecessary hardship under RSA 674:33, I(b) (1)	Granted with 1 stipulation
3/23/2023	Case 204-003 (03-23-23)	149 Lowell Rd.	Appeal from an Administrative Decision	ZD# 23-016: to allow proposed (3) 8' x 40' storage containers on a ¾" stone pad and gravel area for equipment storage in rear of the existing garage classified as a Contractor's Yard where it is not permitted in the Business Zone	Denied- Zoning Administrator Decision upheld
4/27/2023	Case 174-197 (04-27-23) (deferred from 02-23-23)	79 Ferry St.	Variance-Withdrawal Request	See above (02/23/2023)	Withdrawn per applicant request
4/27/2023	Case 191-042 (04-27-23)	24 B Street	Variance (Dimensional)	ZD #23-037: to install above ground pool in front yard setback leaving 15 feet ("A" street side) where 30 feet is required	Granted

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
4/27/2023	Case 204-003 (04-27-23)	149 Lowell Rd.	Variance (Use)	ZD# 23-016: to allow a Contractor's Yard where it is not permitted in the Business Zone	Granted with 3 stipulations
4/27/2023	Case 110-011 (04-27-23)	19 Putnam Rd.	Equitable Waiver of Dimensional Requirement (Shed)	ZD# 23-049: to allow a shed to remain ~eight (8) feet in the rear yard setback where 15 feet is required	Granted
4/27/2023	Case 136-011 (04-27-23)	12 Bockes Rd.	Variance (expansion of non-conforming use)	ZD# 23-045R-1: to build a proposed 80 ft. x 120 ft. garage & attached 80 ft. x 45 ft. covered awning. This is an expansion of an existing, non-conforming use, not permitted in the R-2 district	Granted
4/27/2023	Case 165-139 (04-27-23)	99 Webster St.	Variance (Dimensional)	ZD# 23-050: To allow the proposed deck expansion to encroach 12.7 feet into the side yard setback leaving 2.3 feet where 15 feet is required and 30.8 feet into the front yard setback leaving 19.2 feet where 50 feet is required	Deferred to 5/11/23 for additional action by Board (Use Variance needed)
5/11/2023	Case 165-139 a (05-11-23)	99 Webster St.	Variance (Use) (New)	ZD# 23-050: To allow a proposed 805 sq. ft. deck on an existing non-conforming use (residential) within the Business District	Granted with 1 stipulation
5/11/2023	Case 165-139 b (05-11-23) (deferred from 04-27-23)	99 Webster St.	Variance (Dimensional)	ZD# 23-050- (See 4/27/2023)	Granted with 1 stipulation
5/11/2023	Case 198-147 (05-11-23)	100 Lowell Rd.	Variance (Use)	ZD# 23-014: To allow operation of a landscaping business with a proposed development as shown on ZBA Exhibit Plan dated 3/16/2023. The proposed use: Contractor's yard, landscaping business is not permitted in the Business Zone.	Application withdrawn w/o prejudice per Applicant request
5/25/2023	Case 151-009 (05-25-23)	30 Barretts Hill Rd.	Variance (Dimensional)	ZD# 23-062: to build a proposed 35 ft. x 8 ft. covered farmers porch, which further encroaches into the front yard setback an additional 8 feet leaving 8.6 feet where 50 feet is required.	Continued to 6/22/23 to allow applicant time to prepare construction drawings & identify exact measurements of roof overhang

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
5/25/2023	Case 247-131 (05-25-23)	3 Jacqueline St.	Equitable Waiver of Dimensional Requirement	ZD # 22-153: to allow a ~189 SF shed to remain which encroaches ~ 12 ft. into the side yard setback leaving ~ 3 ft. where 15 feet is required	Granted
5/25/2023	Case 147-016 a (05-25-23)	181 B Webster St.	Variance (Use)	ZD# 23-027: to allow an existing (non-permitted) landscaping business to remain/continue where landscaping use is not permitted in the R-2 district	Deferred to 7/13/23 in order to do a site walk on 7/8/23
5/25/2023	Case 147-016 b (05-25-23)	181 B Webster St.	Variance (Use)	ZD# 23-027: to allow an existing (non-permitted) landscaping business to continue to sell retail landscaping products where this use is not permitted in the R-2 district	Deferred to 7/13/23 in order to do a site walk on 7/8/23
5/25/2023	Case 147-016 c (05-25-23)	Case 147-016 c (05-25-23)	Variance (Accessory Use)	ZD# 23-027: to allow the continued use of existing (non-permitted) garaging/parking of commercial vehicles & equipment where not permitted in the R-2 district	Deferred to 7/13/23 in order to do a site walk on 7/8/23
5/25/2023	Case 147-016 d (05-25-23)	Case 147-016 d (05-25-23)	Variance (Mixed Use)	ZD# 23-027: to allow the continuation of additional mixed uses on the lot where mixed uses on a lot are not permitted in the R-2 district	Deferred to 7/13/23 in order to do a site walk on 7/8/23
9/28/2023	Case 165-154 (09-28-23)	102 Derry St.	Special Exception	ZD #23-066: to allow a dog & cat daycare facility with retail services of grooming, training, animal rescue services, pet supplies retail sales, community pet education and kennel (day & overnight boarding)	Granted
10/26/2023	Case 182-108 (10-26-23)	41 School St.	Variance (Dimensional -frontage)	ZD# 23-110: proposed subdivision of a 20,332 sq. ft. lot into 2 lots resulting in a new lot with 80 feet of frontage where a minimum of 90 feet is required	Denied
10/26/2023	Case 198-147 (10-26-23)	100 Lowell Rd.	Variance (Dimensional -lot area)	ZD# 23-120: proposed eight (8) unit multifamily dwelling on a 34,848 sq. ft. existing lot of record with town water & sewer where 78,560 sq. ft. lot area is required	Denied

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
11/16/2023	Case 101-006 (11-16-23)	19 West Rd.	Variance (Use)	ZD#23-129 (Rev): to allow three (3) multi-tenant buildings with nine (9) Industrial Uses not allowed in the Business District.	Granted
11/16/2023	Case 166-011 (11-16-23)	32 Ledge Rd.	Variance (Dimensional-lot areas)	ZD# 23-130: proposed 4-lot subdivision of a split Zoned parcel resulting in 3 lots (in R-2 zone) with less than the required 43,560 SF.	Granted with 1 stipulation
11/16/2023	Case 218-024 a (11-16-23)	4 Homestead Lane	Variance (Mixed Use)	ZD# 23-115 (Rev): a. to allow continued mixed principal uses-residential & industrial - contractor's yard where not permitted in G-1 district.	Granted
11/16/2023	Case 218-024 b (11-16-23)	4 Homestead Lane	Variance (Accessory Use)	ZD# 23-115 (Rev): b. to allow continued accessory use of garaging/parking of heavy commercial vehicles & equip. not permitted in the G-1 district if not served by Town water & sewer.	Granted
11/16/2023	Case 167-052 (11-16-23)	135 Highland St.	Variance (Accessory Use)	ZD# 23-133 (Rev): to allow a Family Group Day Care Home in the R-2 Zone w/maximum of 12 preschool & 5 school age children w/assistant staff .	Granted
11/16/2023	Case 236-020 (11-16-23)	2 Glenview Dr.	Variance (Dimensional-setback)	ZD# 23-132: to build a proposed 12 ft. x 12 ft. deck on rear of house encroaching the rear yard setback ~4.5 ft. leaving ~ 10.5 ft. where 15 ft. is required.	Granted
12/14/2023	Case 148-071 (12-14-23)	18 Towhee Dr.	Equitable Waiver of Dimensional Requirement	ZD# 23-97:(Code Enforcement-Notice of non-conformance) to allow a shed to remain which encroaches ~ 6 ft. into the rear yard setback leaving ~ 9 ft. where 15 ft. is required	Granted
12/14/2023	Case 118-049 (12-14-23)	58 Griffin Rd.	Equitable Waiver of Dimensional Requirement	Code Enforcement: Notice of Complaint to allow a shed to remain which encroaches ~10 ft. into the side yard setback leaving ~ 5 ft. where 15 ft. is required	Granted

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2023

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ABAIR, RAYMOND E	\$69,836.35	\$559.32	\$0.00	\$70,395.67
ABDULLA, JASON A	\$63.00	\$0.00	\$0.00	\$63.00
ALLEN, ANGELA M	\$65,992.10	\$9,208.03	\$2,566.00	\$77,766.13
ANDERSON, EDWARD J	\$8,253.19	\$1,128.54	\$0.00	\$9,381.73
ARMAND, MICHAEL H	\$59,915.88	\$42,150.03	\$13,417.86	\$115,483.77
AVERY, CASSANDRA E	\$75,667.46	\$120.63	\$300.00	\$76,088.09
AVERY JR, DAVID	\$13,334.10	\$892.06	\$132.86	\$14,359.02
BALLOU, KENNETH D	\$26,511.24	\$1,983.02	\$0.00	\$28,494.26
BASSETT, HALEY E	\$4,312.75	\$0.00	\$0.00	\$4,312.75
BAVARO, JAMES T	\$31,289.16	\$2,931.67	\$4.91	\$34,225.74
BEIKE, JOHN P	\$111,069.63	\$0.00	\$13,759.85	\$124,829.48
BENNER, CRAIG O	\$68,214.30	\$31,704.74	\$2,052.96	\$101,972.00
BENNER, DANA S	\$45,972.88	\$132.36	\$5,800.00	\$51,905.24
BEREZIN, REBECCA C	\$16,760.00	\$0.00	\$1,904.09	\$18,664.09
BERNARD, LEO C	\$13,652.94	\$0.00	\$0.00	\$13,652.94
BERUBE, TODD	\$3,376.05	\$775.07	\$270.54	\$4,421.66
BIANCHI JR, DAVID A	\$2,214.98	\$0.00	\$2,827.21	\$5,042.19
BISBING, PAMELA L	\$51,288.96	\$5,420.43	\$2,052.96	\$58,762.35
BLANCHARD, CORINNE R	\$66,145.84	\$7,812.39	\$300.00	\$74,258.23
BLAZON, MATTHEW W	\$85,170.96	\$24,935.81	\$11,680.44	\$121,787.21
BLINN, KEVIN	\$95,284.24	\$16,473.25	\$10,128.39	\$121,885.88
BOISVERT, PAULINE R	\$20.25	\$0.00	\$0.00	\$20.25
BOLDUC, PAUL C	\$1,637.39	\$0.00	\$0.00	\$1,637.39
BOSTEELS, DOUGLAS B	\$96,197.25	\$1,518.42	\$3,620.22	\$101,335.89
BOUCHER, BARBARA K	\$7,888.76	\$0.00	\$500.00	\$8,388.76
BOUCHER, LISE M	\$19,549.35	\$0.00	\$500.00	\$20,049.35
BOULEY, BARBARA R	\$5,312.50	\$0.00	\$0.00	\$5,312.50
BOURDEAU, GERALD L	\$49,232.40	\$22,833.74	\$0.00	\$72,066.14
BOWEN, AMANDA M	\$75,408.06	\$0.00	\$1,131.16	\$76,539.22
BOWEN, LORI ANN	\$39,284.11	\$0.00	\$5,200.00	\$44,484.11
BOWEN, MADELYNN	\$4,060.00	\$0.00	\$0.00	\$4,060.00
BOWEN, MICHAELLA L	\$3,493.00	\$0.00	\$0.00	\$3,493.00
BRADISH, GLEN	\$59,578.68	\$17,026.51	\$1,102.40	\$77,707.59
BRIAND, BRUCE A	\$144.00	\$0.00	\$0.00	\$144.00
BRODELL, ETHAN H	\$49,888.40	\$6,685.92	\$14,504.60	\$71,078.92
BRODERICK, PATRICK	\$94,285.58	\$14,376.08	\$21,898.41	\$130,560.07
BROOKS, KIMBERLEY S	\$25,010.24	\$134.93	\$0.00	\$25,145.17

Town of Hudson, NH
Employee Earnings
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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
BURGESS-LABONTE, GABRIEL T	\$22,666.14	\$2,471.99	\$1,212.64	\$26,350.77
BURNELL, RACHAEL R	\$1,875.00	\$0.00	\$0.00	\$1,875.00
BUSKEY, CODY E.R	\$18,992.58	\$2,135.88	\$504.88	\$21,633.34
BUSNACH, NAOMI R	\$25,091.82	\$79.07	\$0.00	\$25,170.89
BUTTRICK, BRUCE	\$51,319.72	\$0.00	\$12,204.45	\$63,524.17
CAHILL JR, THOMAS F	\$48,556.96	\$5,501.46	\$771.50	\$54,829.92
CANAVAN, IAN D	\$59,606.24	\$30,928.49	\$5,200.00	\$95,734.73
CANNAVA, DIANE F	\$249.75	\$0.00	\$0.00	\$249.75
CARNEY, TRACY L	\$66,678.00	\$142.20	\$3,830.00	\$70,650.20
CARON, NANCIE A	\$72.00	\$0.00	\$0.00	\$72.00
CARP, DEBRA L	\$9,855.19	\$0.00	\$600.00	\$10,455.19
CARPENTIER, MATTHEW E	\$63,796.30	\$10,054.35	\$711.00	\$74,561.65
CARTER, RYAN C	\$4,186.00	\$0.00	\$0.00	\$4,186.00
CASSIN, TIMOTHY P	\$46,660.04	\$3,132.40	\$5,911.00	\$55,703.44
CATALDO LEVER, MARK J	\$57,194.40	\$458.04	\$5,715.84	\$63,368.28
CAYOT, DAVID	\$116,839.99	\$7,395.82	\$25,494.93	\$149,730.74
CHAMBERLAIN, PATRICK E	\$51,847.80	\$29,489.38	\$0.00	\$81,337.18
CHAPMAN, VICTORIA H	\$773.60	\$0.00	\$0.00	\$773.60
CHARTIER, CHERYL A	\$69,720.20	\$0.00	\$2,920.40	\$72,640.60
CHEVALIER, DYLAN H	\$29,430.80	\$5,502.28	\$372.78	\$35,305.86
CHEYNE, HELEN M	\$56,585.61	\$0.00	\$2,052.96	\$58,638.57
CIALEK, JOHN J	\$60,122.78	\$13,827.37	\$7,904.15	\$81,854.30
CICIA, THERESA M	\$21,931.51	\$0.00	\$800.00	\$22,731.51
CLARENBACH, BRIAN S	\$63,772.38	\$61,278.20	\$3,013.27	\$128,063.85
CLARK, DAVID L	\$63.00	\$0.00	\$0.00	\$63.00
CLARKE JR, DANIEL J	\$76,920.36	\$18,521.41	\$7,963.36	\$103,405.13
CLARKE SR, DANIEL J	\$55,228.96	\$960.34	\$0.00	\$56,189.30
CLAYDON, JOHN A	\$27,253.36	\$177.92	\$0.00	\$27,431.28
CLOUTIER, JERI J	\$61,430.00	\$0.00	\$6,690.84	\$68,120.84
CLOUTIER, KYLE	\$9,627.24	\$1,456.18	\$0.00	\$11,083.42
CLOUTIER, RONALD E	\$81,115.20	\$5,005.74	\$19,194.12	\$105,315.06
COBURN, LINDA	\$63.00	\$0.00	\$0.00	\$63.00
COLLINS, JOHN J	\$54,730.96	\$16,310.12	\$0.00	\$71,041.08
COLLISHAW, NICHOLAS H	\$69,278.31	\$26,493.03	\$21,693.25	\$117,464.59
COLON, GIOMAR	\$70,234.39	\$18,900.54	\$5,761.75	\$94,896.68
CONLON, MARTIN	\$80,141.71	\$38,440.93	\$5,860.80	\$124,443.44

Town of Hudson, NH
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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
COOPER, CHRISTOPHER D	\$67.50	\$0.00	\$0.00	\$67.50
CORCORAN, FREDERICK T	\$105.00	\$0.00	\$0.00	\$105.00
COREY, MICHAEL G	\$89,742.56	\$15,063.95	\$7,760.34	\$112,566.85
COSTA, MATTHEW A.	\$69,272.52	\$12,695.36	\$5,388.00	\$87,355.88
COTE, DEREK L	\$9,671.20	\$24.73	\$732.67	\$10,428.60
COUROUNIS, ERIC M	\$57,842.88	\$7,216.63	\$209.00	\$65,268.51
COVERT, CAMERON P	\$14,212.80	\$6,937.20	\$21,176.97	\$42,326.97
COX, CAIDEN L	\$225.00	\$0.00	\$0.00	\$225.00
CRANE, BENJAMIN W	\$75,698.58	\$55,619.11	\$2,111.40	\$133,429.09
CUMMISKEY, STEVEN F	\$1,767.50	\$0.00	\$0.00	\$1,767.50
DAIGLE, BRUCE	\$70,776.28	\$15,577.94	\$1,213.00	\$87,567.22
DAVENPORT, BRIAN P	\$62,068.56	\$20,364.47	\$22,860.20	\$105,293.23
DAVIS, MICHAEL P	\$37,087.75	\$607.81	\$44,799.11	\$82,494.67
DAY, NATHAN R	\$3,504.63	\$0.00	\$0.00	\$3,504.63
DEANGELIS, PAULA G	\$2,034.41	\$0.00	\$0.00	\$2,034.41
DELOS REYES, SARAH L	\$65,615.49	\$43,903.93	\$3,545.96	\$113,065.38
DEMANCHE, JON H	\$59,977.42	\$6,775.54	\$4,216.50	\$70,969.46
DEMARCO, PATRICK R	\$3,661.75	\$0.00	\$0.00	\$3,661.75
DEPLOEY, BRIAN J	\$66,678.00	\$6,284.80	\$16,233.43	\$89,196.23
DEVITO, MARIE	\$63.00	\$0.00	\$0.00	\$63.00
DHIMA, ELVIS Z	\$117,492.56	\$0.00	\$16,597.88	\$134,090.44
DIBBLE, BENJAMIN L	\$63.00	\$0.00	\$0.00	\$63.00
DIBBLE, ELIZABETH C	\$63.00	\$0.00	\$0.00	\$63.00
DIEKMAN, TONY C	\$3,815.00	\$0.00	\$0.00	\$3,815.00
DIFRANZA, RYAN M	\$62,201.58	\$25,147.29	\$0.00	\$87,348.87
DIONNE, ERIC M	\$91,450.90	\$3,646.69	\$4,324.19	\$99,421.78
DIONNE, TAD K	\$131,589.93	\$0.00	\$37,253.22	\$168,843.15
DONAHUE III, DANIEL F	\$81,124.48	\$17,110.73	\$372.78	\$98,607.99
DOUGLAS, REILLY E	\$2,275.05	\$0.00	\$100.00	\$2,375.05
DOWGOS, JOHN A	\$54,143.40	\$8,306.20	\$5,929.50	\$68,379.10
DOWNEY, JASON C	\$84,883.10	\$13,683.40	\$29,440.54	\$128,007.04
DOYLE MEZAN, VERLAINE S	\$17,235.68	\$839.40	\$2,575.00	\$20,650.08
DROLET, MATTHEW G	\$50,286.18	\$6,079.58	\$3,841.24	\$60,207.00
DUARTE, SUSAN	\$3,062.50	\$0.00	\$0.00	\$3,062.50
DUBE, STEVEN	\$79,068.51	\$2,256.21	\$0.00	\$81,324.72
DUBOWIK, BROOKE E	\$53,179.94	\$0.00	\$0.00	\$53,179.94

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DUCHESNE, EDMUND A	\$69.75	\$0.00	\$0.00	\$69.75
DUMONT, DILLON JC	\$2,400.03	\$0.00	\$0.00	\$2,400.03
DURAND, PHILLIP A	\$12,512.50	\$0.00	\$0.00	\$12,512.50
DURIVAGE, SHIRLEY R	\$0.00	\$0.00	\$0.00	\$0.00
EARL, MALLIKA J	\$224.25	\$0.00	\$0.00	\$224.25
EDWARDS, JOSHUA W	\$75,792.70	\$14,938.56	\$6,598.50	\$97,329.76
ENOS, FRANCIS J	\$76,970.32	\$534.71	\$3,100.00	\$80,605.03
FALK, LOGAN TW	\$22,034.04	\$2,231.22	\$0.00	\$24,265.26
FAULKNER, JEREMY M	\$93,241.82	\$12,894.27	\$5,398.08	\$111,534.17
FAZIO, NICHOLAS S	\$46,162.53	\$8,353.22	\$3,522.00	\$58,037.75
FLYNN, MATTHEW B	\$85,613.82	\$27,389.25	\$10,386.21	\$123,389.28
FOPIANO, EMMA M	\$3,550.50	\$0.00	\$0.00	\$3,550.50
FORMAN, DAVID M	\$0.00	\$0.00	\$600.00	\$600.00
FORRENCE, JESS	\$41,220.00	\$0.00	\$21,967.51	\$63,187.51
FRANCISCO, MARK M	\$3,752.00	\$0.00	\$0.00	\$3,752.00
FRANCISCO, MAX P	\$1,340.00	\$0.00	\$0.00	\$1,340.00
FREDERICK, ADAM	\$55,407.69	\$19,094.88	\$0.00	\$74,502.57
FREED, JAMES C	\$63.00	\$0.00	\$0.00	\$63.00
FULLER, SCOTT A	\$69,047.86	\$13,372.75	\$738.00	\$83,158.61
GAGNON, ROBERT	\$54,383.60	\$0.00	\$1,824.00	\$56,207.60
GANNON, STEPHEN	\$104,274.77	\$44,220.32	\$13,428.41	\$161,923.50
GASDIA, MARY J	\$1,177.75	\$0.00	\$0.00	\$1,177.75
GEER, JUDITH A	\$63.00	\$0.00	\$0.00	\$63.00
GENOVESE, BRYAN M	\$89,742.56	\$12,878.92	\$1,300.00	\$103,921.48
GIOFFRE, DENISE X	\$1,410.00	\$0.00	\$100.00	\$1,510.00
GIRARD, COREY R	\$57,430.14	\$48,224.02	\$0.00	\$105,654.16
GLASER, DAVID A	\$81,115.20	\$9,953.64	\$17,773.37	\$108,842.21
GLOWACKI, NATHAN D	\$84,871.65	\$31,946.50	\$13,957.55	\$130,775.70
GOODWYN, TRACY S	\$50,788.83	\$35.78	\$0.00	\$50,824.61
GORA, ANDREW R	\$4,690.00	\$0.00	\$0.00	\$4,690.00
GORA, CHEVON	\$4,466.00	\$0.00	\$0.00	\$4,466.00
GORA, KYLE	\$212.00	\$0.00	\$0.00	\$212.00
GORA, MIA A	\$3,955.13	\$0.00	\$0.00	\$3,955.13
GORA, MORGAN J	\$3,703.38	\$0.00	\$0.00	\$3,703.38
GOSELIN, ETHAN S	\$2,997.00	\$0.00	\$0.00	\$2,997.00
GRADERT, BENJAMIN J	\$30,489.61	\$0.00	\$0.00	\$30,489.61

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GRAEBER, GORDON M	\$2,666.40	\$0.00	\$0.00	\$2,666.40
GRANT, MARGUERITE J	\$25,252.25	\$0.00	\$500.00	\$25,752.25
GRAYSON, SHANE A	\$69,561.80	\$16,219.49	\$15,742.85	\$101,524.14
GREBINAR, KEVIN	\$84,204.81	\$26,542.85	\$16,547.69	\$127,295.35
GREENWOOD, TIMOTHY	\$70,746.92	\$9,026.81	\$13,811.88	\$93,585.61
GROSVENOR, TRACEY D	\$0.00	\$0.00	\$0.00	\$0.00
GROTH, BRIAN J	\$103,237.20	\$0.00	\$20,575.16	\$123,812.36
GUARINO, VINCENT R	\$104,253.01	\$4,635.44	\$7,757.23	\$116,645.68
GUESSFERD, ROBERT J	\$3,200.04	\$0.00	\$0.00	\$3,200.04
GURSKY, KRISTA M	\$12,696.25	\$0.00	\$500.00	\$13,196.25
HACKETT, ERIC M	\$58,192.64	\$83,177.48	\$7,722.00	\$149,092.12
HAERINCK, DENNIS	\$60,315.84	\$41,897.10	\$5,200.00	\$107,412.94
HAMMOND-WEISSGARBER, LORRIE	\$51,402.68	\$0.00	\$5,715.84	\$57,118.52
HAYWARD, TRACY	\$450.00	\$0.00	\$0.00	\$450.00
HEBERT, CHERYL L	\$20,660.26	\$0.00	\$0.00	\$20,660.26
HEBERT, DAVID R	\$88,074.23	\$62.83	\$7,985.24	\$96,122.30
HENLEY, THOMAS B	\$56,897.70	\$62,284.15	\$4,960.80	\$124,142.65
HEWEY, BRIAN K	\$20,726.24	\$0.00	\$500.00	\$21,226.24
HOAG, KRAIG C	\$48,455.83	\$12,703.53	\$0.00	\$61,159.36
HOLTON, CYNTHIA E	\$0.00	\$0.00	\$600.00	\$600.00
HORTON, MATTHEW S	\$69,398.16	\$12,511.15	\$20,559.31	\$102,468.62
HUARD, LUKE F	\$4,232.25	\$0.00	\$0.00	\$4,232.25
HUGHES, CHERI A	\$33,745.60	\$1,866.87	\$0.00	\$35,612.47
HURD, JOYCE	\$36.00	\$0.00	\$0.00	\$36.00
HUSSEY JR, KEVIN	\$61,334.85	\$10,657.70	\$10,802.44	\$82,794.99
HYNES-BROCK, EVELYN	\$42,183.57	\$2,429.94	\$5,715.84	\$50,329.35
INDERBITZEN, PAUL E	\$375.00	\$0.00	\$0.00	\$375.00
JACQUES, JIMMY	\$51,449.00	\$6,706.18	\$1,770.40	\$59,925.58
JEFFERSON, COLLEEN A	\$65,338.85	\$619.40	\$7,219.30	\$73,177.55
JOBIN, WILLIAM T	\$67.50	\$0.00	\$0.00	\$67.50
JOHNSON, MICHAEL V	\$56,479.89	\$3,588.49	\$0.00	\$60,068.38
JONES, ETHAN H	\$44,712.63	\$5,536.75	\$975.00	\$51,224.38
KEENAN, CHRISTINA	\$16,802.70	\$0.00	\$500.00	\$17,302.70
KELLY, PATRICK J	\$51,476.52	\$34,962.73	\$0.00	\$86,439.25
KIMBALL, SHERRIE J	\$62,466.13	\$0.00	\$5,715.84	\$68,181.97
KIRKLAND, DONALD N	\$82,519.28	\$0.00	\$0.00	\$82,519.28

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
KIRKWOOD, DEBRA M	\$1,264.00	\$0.00	\$317.99	\$1,581.99
KNIGHT, RENATE M	\$63.00	\$0.00	\$0.00	\$63.00
KNOX, NICOLE M	\$84,526.79	\$0.00	\$400.00	\$84,926.79
KRONER, DIANA L	\$63.00	\$0.00	\$0.00	\$63.00
LABRIE, LISA M	\$111,592.92	\$0.00	\$17,531.33	\$129,124.25
LAFFIN, JILL A	\$63,774.93	\$925.03	\$0.00	\$64,699.96
LAFORTUNE, RAYMOND C	\$63,962.52	\$23,176.94	\$32,022.89	\$119,162.35
LAFORTUNE, TIMOTHY J	\$4,901.40	\$1,026.96	\$3,476.34	\$9,404.70
LAMARCHE, ROGER	\$101,903.14	\$15,433.80	\$7,965.18	\$125,302.12
LAMBERT, CODY T	\$89,052.72	\$16,579.03	\$21,826.65	\$127,458.40
LAMBERT, ERIC	\$21,473.24	\$1,668.42	\$0.00	\$23,141.66
LANDRY, GLORIA J	\$130.50	\$0.00	\$0.00	\$130.50
LAPPIN, JAMES H	\$53,138.40	\$52,966.76	\$4,265.16	\$110,370.32
LARIVIERE, ERIKA M	\$65,753.00	\$0.00	\$0.00	\$65,753.00
LATHROP, LEONARD T	\$700.00	\$0.00	\$0.00	\$700.00
LAVACCHIA, JAMES A	\$62,093.10	\$0.00	\$35,888.31	\$97,981.41
LAYTON, JOHN E	\$38,515.36	\$6,795.69	\$869.82	\$46,180.87
LEAOR, GARRETT P	\$49,855.23	\$7,170.58	\$756.50	\$57,782.31
LEARY, KATHLEEN A	\$1,144.00	\$0.00	\$0.00	\$1,144.00
LEBOR, ADAM J	\$55,570.92	\$20,927.16	\$0.00	\$76,498.08
LEMAY, GRACE E	\$11,529.07	\$0.00	\$0.00	\$11,529.07
LEMAY, JACQUELYN E	\$53,237.32	\$3,773.86	\$0.00	\$57,011.18
LEVASSEUR, SANDRA	\$1,173.25	\$0.00	\$0.00	\$1,173.25
LEVER, MARGARET F	\$63.00	\$0.00	\$0.00	\$63.00
LEVESQUE, ELIZABETH A	\$135.00	\$0.00	\$0.00	\$135.00
LEVESQUE, KYLE M	\$80,689.86	\$38,118.82	\$0.00	\$118,808.68
LEWIS, MICHAEL P	\$52,950.06	\$12,018.54	\$2,083.12	\$67,051.72
LLOYD, DEREK S	\$92,989.41	\$8,358.26	\$13,254.19	\$114,601.86
LODI, COLE J	\$5,939.02	\$580.48	\$450.00	\$6,969.50
LORING, CARRIE A	\$18,242.92	\$0.00	\$500.00	\$18,742.92
LUBINGER, STEVEN S	\$14,130.90	\$813.09	\$496.08	\$15,440.07
LYON, LISA M	\$4,917.50	\$0.00	\$0.00	\$4,917.50
MACDONALD, SCOTT J	\$0.00	\$0.00	\$1,137.00	\$1,137.00
MACNEIL, JUDITH A	\$24,811.56	\$0.00	\$0.00	\$24,811.56
MADEIROS, WAYNE	\$54,371.60	\$154.63	\$10,131.75	\$64,657.98
MADI, SABRINA A	\$59,755.60	\$6,246.81	\$0.00	\$66,002.41
MAHONEY, STEPHANIE L	\$3,342.50	\$0.00	\$0.00	\$3,342.50

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MALIZIA, STEPHEN A	\$138,731.10	\$0.00	\$12,429.04	\$151,160.14
MALLEN, MICHAEL	\$38,476.13	\$1,767.06	\$47,029.74	\$87,272.93
MAMONE, SEAN	\$99,200.51	\$56,774.79	\$11,375.58	\$167,350.88
MARCOTTE, ALAN D	\$89,732.40	\$9,989.83	\$22,589.10	\$122,311.33
MARQUEZ, VALERIE	\$51,544.42	\$0.00	\$8,435.44	\$59,979.86
MARTIN, NORMAND G	\$139.50	\$0.00	\$0.00	\$139.50
MARTIN, TRACEY L	\$682.50	\$0.00	\$0.00	\$682.50
MARTINEAU, MICHELE	\$6,012.50	\$0.00	\$0.00	\$6,012.50
MARTORANA JR, JAMES M	\$8,792.01	\$445.10	\$400.00	\$9,637.11
MASSON, JUDITH L	\$54.00	\$0.00	\$0.00	\$54.00
MCCARTHY, MAUREEN E	\$63.00	\$0.00	\$0.00	\$63.00
MCELHINNEY, STEVEN C	\$106,566.15	\$216.39	\$20,292.93	\$127,075.47
MCGRATH, MARILYN	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MCINNIS III, FRANCIS X	\$67,642.13	\$19,631.45	\$13,810.73	\$101,084.31
MCINTOSH, JAMES S	\$78,295.10	\$0.00	\$0.00	\$78,295.10
MCKEE, BETH N	\$80,625.69	\$0.00	\$5,200.00	\$85,825.69
MCMILLAN, JANA M	\$62,628.41	\$4,232.30	\$0.00	\$66,860.71
MCMULLEN, AMY S	\$56,585.60	\$261.50	\$54.15	\$56,901.25
MCNALLY, ROBERT W	\$81,115.20	\$20,836.39	\$9,485.90	\$111,437.49
MCSTRAVICK, PATRICK M	\$104,101.11	\$10,287.38	\$17,812.08	\$132,200.57
MCTAGGART, GAGE W	\$4,438.00	\$0.00	\$0.00	\$4,438.00
MCTAGGART, TEAGAN	\$2,210.00	\$0.00	\$0.00	\$2,210.00
MEGOWEN, RACHELLE M	\$84,846.80	\$10,378.41	\$14,342.12	\$109,567.33
MELANSON, DONNA	\$57,708.00	\$7,279.89	\$14,519.20	\$79,507.09
MERRILL, TYLER S	\$81,122.46	\$14,181.26	\$6,342.01	\$101,645.73
MICHAUD, JAMES A	\$113,764.17	\$0.00	\$19,193.81	\$132,957.98
MILLER, HALLE A	\$4,529.00	\$0.00	\$0.00	\$4,529.00
MIRABELLA, JOHN J	\$84,846.80	\$0.00	\$2,730.84	\$87,577.64
MOESEL, TANYA L	\$50,074.20	\$1,095.73	\$6,715.84	\$57,885.77
MORAN JR, JAMES T	\$57,355.20	\$6,670.01	\$1,836.25	\$65,861.46
MORGAN, BRIAN D	\$0.00	\$0.00	\$209.23	\$209.23
MORIN, DAVID S	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MORIN, TAYLOR C.	\$15,376.00	\$3,767.12	\$1,171.05	\$20,314.17
MORTENSON, CLARK J	\$1,430.00	\$0.00	\$0.00	\$1,430.00
MORTENSON, LIAM N	\$1,515.00	\$0.00	\$0.00	\$1,515.00
MORTIMER JR, PAUL W	\$59,740.80	\$24,883.05	\$0.00	\$84,623.85
MORTON, COLBY J	\$72,255.12	\$0.00	\$4,910.10	\$77,165.22

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2023

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MULCAY, MICHAEL J	\$38,723.88	\$1,828.17	\$273.55	\$40,825.60
MUNROE, LOGAN J	\$2,952.50	\$0.00	\$0.00	\$2,952.50
MURPHY, COLIN T	\$22,034.04	\$2,408.10	\$1,212.64	\$25,654.78
NAPPO, KAREN M	\$10,736.74	\$0.00	\$600.00	\$11,336.74
NAPPO, PASQUALE P	\$63.00	\$0.00	\$0.00	\$63.00
NARDONI, KATHERINE M	\$63.00	\$0.00	\$0.00	\$63.00
NAULT, SUZANNE M	\$2,547.90	\$0.00	\$200.00	\$2,747.90
NEFF, JERED I	\$84,856.48	\$22,158.67	\$9,073.16	\$116,088.31
NICHOLS, BRUCE	\$63.00	\$0.00	\$0.00	\$63.00
NIGZUS, WILLIAM DOUGLAS	\$4,192.54	\$0.00	\$496.08	\$4,688.62
O'BRIEN, BARBARA H	\$50,857.12	\$422.09	\$0.00	\$51,279.21
OATES, JILLIAN T	\$63.00	\$0.00	\$0.00	\$63.00
OGIBA, JEFFREY M	\$58,917.24	\$32,309.63	\$661.44	\$91,888.31
OLENDZENSKI, CARA T	\$12,793.14	\$0.00	\$350.00	\$13,143.14
OLIN, PAUL D	\$17,346.84	\$3,404.52	\$670.64	\$21,422.00
ORENDORF, PAULA J	\$52,077.60	\$0.00	\$2,866.24	\$54,943.84
ORMOND, ANYSSA D	\$53,397.67	\$5,435.11	\$975.00	\$59,807.78
ORTEGA, CECELIA M	\$59,725.72	\$3,624.56	\$3,800.00	\$67,150.28
OUELLETTE, JOSEPH A	\$48,270.73	\$6,554.82	\$660.50	\$55,486.05
PALLADINO, KODY E	\$38,409.20	\$1,466.51	\$1,200.00	\$41,075.71
PAQUETTE, JAMES	\$117,592.97	\$527.44	\$0.00	\$118,120.41
PARZIALE, KRISTEN V	\$955.50	\$0.00	\$0.00	\$955.50
PERRIN, CHRISTOPHER R	\$54,438.78	\$14,799.61	\$0.00	\$69,238.39
PERVERE, CHRISTOPHER A	\$52,297.80	\$29,234.45	\$4,915.84	\$86,448.09
PETERSON, CHRISTINA M	\$67,920.25	\$0.00	\$13,422.45	\$81,342.70
PETERSON, CONNOR T	\$4,851.00	\$0.00	\$0.00	\$4,851.00
PETERSON, RILEY G	\$1,230.00	\$0.00	\$0.00	\$1,230.00
PILAT, LOUIS A	\$0.00	\$0.00	\$0.00	\$0.00
PILLA, LINDA W	\$76,348.72	\$0.00	\$6,515.84	\$82,864.56
PILON, MICHAEL J	\$6,488.50	\$0.00	\$0.00	\$6,488.50
PINARD, STEVEN M	\$12,207.21	\$0.00	\$0.00	\$12,207.21
PIROTTA, DANTE V	\$1,450.00	\$0.00	\$0.00	\$1,450.00
POOLE, HEATHER C	\$66,685.60	\$17,823.70	\$525.00	\$85,034.30
PRAK, SITHOEUN	\$37,253.28	\$1,334.52	\$3,100.00	\$41,687.80
PROVENCAL, TOBY J	\$80,187.30	\$13,210.94	\$29,050.88	\$122,449.12
PUTNAM, CRAIG B	\$76.50	\$0.00	\$0.00	\$76.50

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2023

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
PUTNAM, DEBRA A	\$74.25	\$0.00	\$0.00	\$74.25
RADZIEWICZ, REBECCA L	\$94.50	\$0.00	\$0.00	\$94.50
RAMPINO, ELAINE F	\$63.00	\$0.00	\$0.00	\$63.00
RAMPINO, ROCCO A	\$63.00	\$0.00	\$0.00	\$63.00
REILLY, WILLIAM F	\$121.50	\$0.00	\$0.00	\$121.50
RICCA, MICHELE M	\$37,974.53	\$0.00	\$500.00	\$38,474.53
RICH, GREGORY C	\$84,419.04	\$26,189.88	\$0.00	\$110,608.92
RICHARDSON, JANET W	\$94.50	\$0.00	\$0.00	\$94.50
RILEY, KEVIN T	\$98,164.93	\$7,692.00	\$0.00	\$105,856.93
ROBERTS, CYNTHIA L	\$25,088.02	\$945.79	\$0.00	\$26,033.81
ROBERTS, EMMA K	\$2,610.00	\$0.00	\$0.00	\$2,610.00
RODGERS, GARY	\$210.00	\$0.00	\$0.00	\$210.00
RODRIGUEZ, DEVON A	\$5,272.68	\$145.12	\$0.00	\$5,417.80
ROLFE, BETH J	\$63.00	\$0.00	\$0.00	\$63.00
ROTAST, MICHAEL N	\$84,436.46	\$0.00	\$5,200.00	\$89,636.46
ROUTSIS, ANGELA P	\$3,145.63	\$0.00	\$0.00	\$3,145.63
ROUTSIS, SPYROS S	\$5,079.43	\$0.00	\$0.00	\$5,079.43
ROY, KARA	\$3,200.04	\$0.00	\$0.00	\$3,200.04
ROYSTON, ADAM N	\$68,497.76	\$15,392.84	\$20,544.78	\$104,435.38
RUDOLPH, MICHELLE	\$12,181.40	\$0.00	\$0.00	\$12,181.40
RUFIANGE, MITCHELL JOSEPH	\$50,173.62	\$19,882.92	\$0.00	\$70,056.54
RYAN, MATTHEW J	\$5,617.50	\$0.00	\$0.00	\$5,617.50
SABETTI, STEPHANIE A	\$33,874.69	\$0.00	\$1,793.60	\$35,668.29
SANDIN, VICTORIA	\$51,306.64	\$209.88	\$1,000.00	\$52,516.52
SANTANA, XAVIER ST	\$5,374.25	\$0.00	\$0.00	\$5,374.25
SAVAGE, BENJAMIN T	\$34,480.68	\$42,899.40	\$18,034.62	\$95,414.70
SCHIBANOFF, HARRY A	\$72.00	\$0.00	\$0.00	\$72.00
SCHOFIELD, WILLIAM L	\$15,468.64	\$1,328.58	\$1,300.00	\$18,097.22
SEABURY, SUELLEN E	\$85.50	\$0.00	\$0.00	\$85.50
SHANHOLTZ, LEONA	\$13.50	\$0.00	\$0.00	\$13.50
SHAW, VICTORIA L	\$68,924.01	\$10,154.27	\$975.00	\$80,053.28
SHEIL, CAROL A	\$63.00	\$0.00	\$0.00	\$63.00
SHEIL, MARTIN C	\$63.00	\$0.00	\$0.00	\$63.00
SHELDON, JAMES K	\$14,623.98	\$788.68	\$0.00	\$15,412.66
SILVER, ANDREW J	\$56,652.00	\$37,101.44	\$2,756.00	\$96,509.44
SIMMONS, TRACEY L	\$46,137.95	\$5,049.61	\$232.46	\$51,420.02
SITEMAN, MICHAEL	\$68,187.71	\$8,523.89	\$13,295.04	\$90,006.64

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2023

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
SMALL, DUSTIN E	\$55,868.20	\$4,353.61	\$601.50	\$60,823.31
SMITH, DEBRA	\$0.00	\$0.00	\$0.00	\$0.00
SOARES, ROBERT F	\$10,692.14	\$464.64	\$0.00	\$11,156.78
SOJKA, ANNE L	\$63.00	\$0.00	\$0.00	\$63.00
SOSA, LEANDRO A	\$69,405.92	\$14,289.04	\$21,560.95	\$105,255.91
SPIRDIONE, WILLIAM J	\$63.00	\$0.00	\$0.00	\$63.00
STAFFIER-SOMMERS, DONNA	\$56,585.63	\$1,619.88	\$0.00	\$58,205.51
STAWECKI, MARK W	\$47,884.44	\$102.52	\$725.50	\$48,712.46
STEVENS, SCOTT D	\$52,229.23	\$12,257.05	\$633.50	\$65,119.78
STICKNEY, DOREENA M	\$55,961.60	\$0.00	\$12,429.04	\$68,390.64
STODDARD, DEBRA A	\$173.25	\$0.00	\$0.00	\$173.25
STROUT-LIZOTTE, CHRISTINE	\$58,823.85	\$1,814.92	\$3,847.20	\$64,485.97
SULLIVAN, CHRISTOPHER J	\$54,575.87	\$0.00	\$0.00	\$54,575.87
SULLIVAN, OWEN W	\$3,067.20	\$0.00	\$0.00	\$3,067.20
SWEENEY, CHRISTINA D	\$42,357.62	\$65.61	\$7,301.04	\$49,724.27
SWEENEY, MARISSA	\$30,300.39	\$150.05	\$1,933.12	\$32,383.56
TAMBOURIS, TYLER N	\$78,653.65	\$24,233.52	\$14,785.35	\$117,672.52
TAN, EDISON R	\$1,588.00	\$0.00	\$0.00	\$1,588.00
THOMAS, MAX O	\$3,731.00	\$0.00	\$0.00	\$3,731.00
THOMPSON, LINDA LEE	\$67.50	\$0.00	\$0.00	\$67.50
THOMPSON, SCOTT J	\$67.50	\$0.00	\$0.00	\$67.50
TICE, SCOTT J	\$130,378.45	\$0.00	\$20,757.19	\$151,135.64
TOPPER, MATTHEW G	\$85,170.97	\$16,530.93	\$10,759.32	\$112,461.22
TORRES, GAVYN J	\$11,428.20	\$677.99	\$0.00	\$12,106.19
TRICKETT, JESSICA A	\$50,691.28	\$6,911.81	\$975.00	\$58,578.09
TWARDOSKY, JASON A	\$118,230.09	\$0.00	\$20,139.66	\$138,369.75
VACHON, MICHELLE E	\$66,678.00	\$0.00	\$13,165.62	\$79,843.62
VALCOURT, ANDREW T	\$85,612.56	\$17,587.30	\$14,659.24	\$117,859.10
VENETOS, DEMITRI E	\$10,256.44	\$3,462.04	\$45.42	\$13,763.90
VEZOS, BARBARA A	\$65.25	\$0.00	\$0.00	\$65.25
VOTOUR, RONALD W	\$1,038.00	\$0.00	\$0.00	\$1,038.00
WANJOHI, EARVIN K	\$23,388.54	\$1,923.59	\$0.00	\$25,312.13
WEAVER, VARINIA G	\$3,787.00	\$0.00	\$0.00	\$3,787.00
WHITNEY, ZACHARY D	\$70,917.96	\$29,537.38	\$10,642.00	\$111,097.34
WHITTEMORE, MAGDALENA	\$35,268.97	\$0.00	\$0.00	\$35,268.97
WILLARD, DOMINIC J	\$4,284.00	\$0.00	\$0.00	\$4,284.00
WILSON, KATHLEEN	\$61,790.89	\$811.74	\$10,077.60	\$72,680.23
YOUNG, KRISTINA L	\$2,930.24	\$0.00	\$0.00	\$2,930.24
Grand Totals	\$13,710,499.13	\$2,236,177.27	\$1,460,286.62	\$17,406,963.02

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV0470	10 Ridge Ave. Rentals, LLC	2,025.99
C00253	17 Hudson Associates, LP	270.00
L00597	188 Concord Street Realty, LLC	4,130.00
TV2478	256 Lowell Rd LLC	34,427.42
TV2423	26 Hampshire LLC	1,000.00
T01719	2-Way Communications Services Inc	88,948.32
C02700	7CS Consulting, LLC	475.00
A00129	A & B Tire Service Inc	7,912.90
A01939	A. S. A. P. Fire & Safety	4,805.00
A00135	A/D Instrument Repair, Inc.	7,069.50
A00100	AAA Police Supply	2,292.00
A00112	AAA Pump Service Inc	1,844.00
A00137	Abbott Laboratories	707.44
A00122	A-Best Abatement Inc	3,500.00
TV2038	Absolute Title	702.48
A00405	Accurate Instrument Services	23,650.50
TV2037	Accurate Title	3,039.53
A01612	Ace Printing Company	0.00
A00419	ACM Group Inc	9,650.00
A00132	Ademero, Inc.	7,050.00
A00136	ADT Security Services, Inc.	1,624.56
A00146	Advanced Workplace Strategies Inc	4,922.90
A00657	AEGIX GLOBAL LLC	21,570.00
A00666	Affiliated HVAC Services LLC	1,122.00
A00671	Affinity LED Light LLC	402.00
A00664	AFSCME Council #93	20,194.34
A00593	AGAS MFG INC	459.00
TV2308	Ahearn Equipment, Inc.	2,523.27
A00672	Air Cleaning Specialists	4,780.00
A00670	Airex Corporation	138.82
A00676	Airgas USA LLC	54.96
A00659	Albani, Madeline J.	300.00
TV1850	Aldrich, Millie	121.00
A00715	Alec's Shoe Store, Inc.	6,180.90
A00728	Alert - All Corporation	204.00
A00729	Alexander, John	11,995.00
TV2295	Alio, Patricia	95.08
A00763	All Traffic Solutions Inc	18,752.00
A00748	Allegiance Trucks, LLC	3,100.44

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2443	Allen, Diane	160.00
A00764	Allied Equipment LLC	66,289.00
A00784	Allison, Brian	120.00
TV2509	Alto, Michael J. & Danielle M.	796.76
A00818	Amazon Capital Services Inc	30,733.07
A00812	Amazon.com	30,422.63
A00817	Ambrose Equipment Co Inc	2,652.03
A00872	American Flagging & Traffic Control	7,037.92
A00923	American Planning Association	997.00
A01094	American Red Cross	1,500.00
A00808	America's Pets, LLC	13.87
A01640	Anctil-Rochette & Son Funeral Home	1,500.00
A01681	Anderson Equipment Company	211.89
TV1046	Anderson, Jessica	65.00
A01775	Anger Welding & Equipment Inc.	300.00
A01786	Animal Control Officers Assoc of NH	80.00
A01789	Animal Rescue League	300.00
A01830	Anne's Country Florals, Inc.	700.00
A01840	Antifreeze Technology Systems	628.00
A01845	Anzivino, Anthony	1,005.00
TV2305	Anzoom, Nazma	63.50
A01863	APCO International, Inc.	1,114.00
TV2491	Approved Sheet Metal	17.09
A01907	Arc Source Welding Equipment &	1,570.10
A01954	Arlington Coal & Lumber Co	573.26
A01944	Armstrong Heating & Power Vac Inc	895.00
A01268	ASCAP	420.00
A02001	AT&T	1,086.48
A02002	AT&T Mobility	3,392.87
A0199	ATG Manchester LLC	1,538.20
A01979	Atlantic Tactical Inc	858.23
TV1057	Atrium Medical Corporation	266.94
A02390.FIRE	Auto Zone	2,533.83
A02391.HWY	Auto Zone	695.03
A00245	Axon Enterprise Inc	35,293.30
L00077	B & B Engineering Corp.	1,440.00
B00077	B & H Photo-Video	4,615.06
TV2521	Bachar, Merhi	17.47
B00050	BAE Systems	1,692.38

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
B00174	BAHR Sales Inc.	10,052.31
TV2439	Bailey Jr, Edward	39.00
TV2448	Bain, Darlene	75.00
B00181	Ballard Mack Sales & Service Inc	22,275.31
TV2337	Barnard, Deborah	23.89
B00632	Batteries Plus Bulbs	121.68
I00817	Battery Specialist on NH	181.49
B00639	Baxter Healthcare Corporation	120.00
B00070	B-B Chain Company	608.75
B00079	BBS Narcotics Enforcement Training	370.00
B00083	BciCapital Inc	64,962.71
TV2307	Beaudet, Jacqueline	140.00
TV2499	Benchmark, LLC	107.53
B00733	Benefit Stategies LLC	73,243.31
B00736	Ben's Uniforms	32,858.38
B00765	Bergeron Protective Clothing, LLC	9,338.34
B00811	Bernier, Raymond E.	110.00
B00824	Berube, Diana L	8,084.63
B00888	Best of Times	15,615.00
TV1023	Beverly Jackson	122.00
B00895	Beyond The Office Door, LLC	863.99
B01020	Big Brothers / Big Sisters of	3,000.00
B01025	Bill Cahill's Super Subs	275.00
TV2433	Bishop, Gregory J	780.00
TV2449	Biswas, Ranjit	10.00
B02000	Blazon, Matthew	900.00
B01110	Blinn, Kevin	215.00
TV2427	Block, Michael	158.77
TV1895	Blouin, Arlene	101.00
TV2524	Blue Dolphin Pools	30.00
TV2403	Bluebird Hudson LLC	809.03
B01290	Bob Rondeau's Radiator Shop	4,863.00
B01287	Bobcat of New Hampshire	2,875.08
B01299	Boissonneault, Paul	50.50
B01361	Borden & Remington Corp	34,270.28
B01363	Border Area Mutual Aid Association	100.00
B01451	Bosteels, Douglas	164.46
B01380	Boston Red Sox	1,558.00
TV2332	Boucher, Caitlin	60.00

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
B01500	Bound Tree Medical, LLC	21,337.78
TV2450	Bourbeau, Cameran	75.00
TV2514	Bourgeois & Sons, Inc.	75.00
B01483	Bourque, Kenneth	240.00
B01616	Bowen, Lori	960.00
B01622	Bowen, Madelyn E	60.00
B01623	Bowen, Michaella	225.00
B01669	Boyer's Auto Body	460.00
B01704	Bradish, Glen	70.00
B01733	Braley, Charles J	660.00
TV2451	Breault, Devon	75.00
B00030	Brenntag Lubricants LLC	5,299.88
B02003	Brian Mason Electric	57,927.95
TV2431	Brian, Carolyn	179.52
B02007	Bridges	4,000.00
B02017	Brimar Industries	1,149.08
TV2386	Britko, Ryan	110.00
B00228	Broderick, Patrick	239.44
TV2452	Brown, Michael	75.00
TV2335	Brown, Sarah	60.00
B02256	BROX Industries, Inc.	1,506,186.19
TV2343	Bruce J Marshall Law Offices PLLC	41.13
B02288	Bryant, William S	1,465.00
TV2315	Bukala, James	3,013.52
B02325	Bulldog Fire Apparatus, Inc.	563.98
TV2424	Burke, Michael	652.50
B02780	Burns Hill LLC	1,103.00
TV2453	Burns, Dennis	10.00
TV2454	Burns, Maddy	10.00
B02795	Busnach, Mallory	256.00
TV2503	C&M Machine Products, Inc	110.50
C00077	C. H. I. P. S.	3,000.00
C00109	C.N. Wood Enviro, LLC	2,701.96
C00195	Cahill, Thomas	79.30
TV2370	Calderone, Michael	69.44
C00256	Calibre Press	1,575.00
C00273	Camacho, Jaliyah	466.00
C00275	Camerota Truck Parts	23,149.75
C00286	Campbell, Evelyn	396.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C00307	Candia Springs LLC	1,335.00
C00316	Cannava, Diane F	623.00
C00335	Canobie Lake Park Corporation	5,550.00
C00339	Canon Solutions America, Inc.	819.00
W00151	Capital One	24,777.89
C00578	Cardoza, Darlene Irene	8,084.62
TV2489	Carnevale, James	100.00
TV2490	Carnevale, Mary	100.00
C00595	Caron, Edward	458.59
TV2518	Carrier Electric	75.00
TV2351	Carrier, Carla	244.00
TV2474	Caruso, Christopher	102.84
C00657	CASA of NH	500.00
TV2455	Casey, Shyloh	75.00
TV2301	Caswell, Emily	35.00
TV2399	Caswell, Patrick	35.26
C00660	Cayot, David	4,700.43
S01126	CDM Smith, Inc.	13,000.00
C00799	Cellebrite Inc	4,300.00
C00796	Central Square Technologies LLC	25,678.31
C01043	Chadwick-BA Ross, Inc	5,375.46
C01059	Champa, Steven Robert	150.00
C01063	Champagne, Christopher	2,695.00
C01057	Chapman, Charles	860.00
C01096	Chappell Tractor Sales LLC	650.16
C01100	Charles & Cross Street Assoc., LP	700.00
C01232	Chartier, Cheryl	152.95
C01239	Checkmate Workforce Solutions	2,813.30
C01249	Chelmsford Auto Electric, Inc.	1,337.25
C01266	Chick Beaulieu, Inc	1,550.00
C01268	Child Advocacy Center	5,000.00
TV2406	Childs Jr, Raymond J	130.26
C01605	Cialek, John	177.49
C01641.FIRE	Cintas Fire 636525	3,480.84
C01640.HWY	Cintas First Aid & Safety LOC#779	1,867.64
TV2320	Cisco, Jacob	1,128.45
C01661.CABLE	Citizens Bank	4914.75
C01663.FIRE	Citizens Bank	10037.41
C01664.T	Citizens Bank	21164.54

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C01665.P	Citizens Bank	20729.27
C01667.PW	Citizens Bank	2230.77
C01668.REC	Citizens Bank	5791.66
C00101	City of Nashua	700.00
C00070	CivicPlus LLC	5,880.00
C00106	CJ's Hair Designs	28.13
TV2456	Clark, Sharon	75.00
C01702	Clarke, Daniel J.	435.00
C01701	Clarke, Daniel SR.	509.95
C01731	Clean Harbors Environmental	3,037.01
C01739	Clear Air LLC	1,560.00
C01748	Clinical 1 Home Medical	1,696.10
C01844	Cloutier, Jeri	75.00
C00102	CMA Engineers Inc	10,589.21
C00107	CMI, Inc.	81.50
TV2333	Coleman, Kerri	60.00
C01599	Coliseum Ave Entertainment LLC	2,390.16
C02225	Collins, Sylvie L.	4,833.00
C02223	Collins, Thomas C.	525.00
TV1255	Collins, William	462.76
C00023	Column Software PBC	2,863.88
C02333	Comcast	25,499.89
C02341	Commission of Accreditation For Law	883.63
C02342	Commonwealth of Massachusetts	15.40
C02349	Commonwealth Zoological Corporation	687.25
C02389	Community College System of N.H.	5,130.00
C02396	Community Strategies Unlimited, LLC	799.80
C02508	Concord Nissan Inc	17,500.00
C02504	Concrete Systems Inc.	10,537.00
C02522	Conlon, Martin	123.92
TV2473	Conroy, Patricia	40.39
C02649	Consolidated Communications	72,830.33
C02652	Consolidated Utility Equipment Svc.	1,196.92
C02763	Continental Paving Inc.	72,950.84
C02771	Contoocook River Canoe	626.40
TV2310	Contreras, Jose	18.11
C02775	Control Technologies, Inc. NH	4,516.64
TV2316	Cook, John	3,753.90
C02926	CoreLogic Tax Service	2,536.49

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C02956	Costa, Matthew	290.05
C03050	Country Brook Farms	1,149.60
C03074	Couronis, Jim	270.00
TV2319	Coutu Jr., Roger E	2,673.58
C03081	Couturier, Tom	505.00
C03087	Crane, Benjamin	70.00
C03086	Crash Data Group, Inc.	2,750.00
C01395	Creative Product Sourcing, Inc.	238.39
C02922	Critical Knowledge Inc	21,816.00
C03135	Crocker Jr., David A	1,842.00
C03243	CSX Transportation Inc	225.00
C03250	CTC Envision Home Theater	592.50
C03605	Curtis Hydraulics	2,362.05
C04059	CyberReef Solutions Inc	6,694.08
D00070	D & R Towing Inc.	1,296.50
D00302	Dagesse, Diane	1,103.00
D00331	Daigle, Bruce	115.10
D00405	Daniel Webster Council, Inc.	375.40
TV2404	Dearborn-Paradise, Candace	50.00
TV2322	Debourgknecht, Cullen T	3,124.08
D00507	Deco, Inc.	43.50
TV2397	DeDeus, James S	331.30
D00514	Dell Marketing L.P.	899.00
D00525	Delos Reyes, Sarah	149.95
D00547	Demanche, Jon	289.26
D00557	Dennis K. Burke, Inc.	307,936.07
D00573	DePloey, Brian	59.50
D00583	Derry & Webster LLC	1,491.26
TV2457	Deveney, Jessica	75.00
D00599	Devine, Millimet & Branch	4,200.00
D00630	Dhima, Elvis	345.00
D00650	Diazit Company, Inc.	155.90
D00725	Dickinson, Kenneth	60.00
D00780	Dig Safe System, Inc.	6,617.64
D00842	Dionne, Eric	175.10
TV1195	Dionne, Ethan & Katilin	13.38
D00853	Dirigo Safety LLC	225.00
D00869	DLT Solutions	3,697.66
TV2429	Doherty, David	24.90

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D00883	Doherty, Ronald G.	280.00
D00882	Dolan, Ashleigh	295.00
D00881	Donahue, Daniel	203.84
D00890	Donahue, Tucker & Ciandella, PLLC	447.60
D00899	Donovan Spring Co., Inc.	23,307.97
TV1133	Dovenmuehle Mortgage Inc	503.56
D00965	Dowgos, John	435.00
TV2492	DPI, LLC	176.07
D01046	Draper, Dana C.	320.00
D00093	DRI Refrigeration LLC	364.00
D01293	Drolet, Matthew	33.95
TV2329	Drubel, Beatrice	2,553.50
D01298	Drummond Woodsum & MacMahon	26,546.92
D01315	Dube, Steve	263.95
D01336	DuBois & King, Inc.	39,034.92
TV2458	Dudley, John	75.00
TV2496	Dumont Realty & Development	48.77
TV2504	Duncanson, Mark A.	796.43
TV2459	Dunkle, Eric	10.00
D02005	Durham, Calvin P.	875.00
D08718	Durham, Jacoby	272.00
TV0416	Dussault, Jean M.	921.52
E00009	Earl, Robert A.	525.00
E00061	Eastern Industrial Automation	323.44
E00069	Eastern Minerals, Inc.	239,372.79
E00104	EastPoint Lasers	320.00
E00106	Eaton, Gail	7,189.00
E00112	Eberl Iron Works, Inc.	1,682.40
TV2361	Edgecomb, Connie	101.00
E00161	Edwards, Josh	217.85
TV2313	EEC Environmental	17.06
E00200	Electric Light Company	36,869.50
E00221	Elite K-9, Inc.	1,398.01
E00336	Embroidery Creations	425.00
E00363	Emergency Service Marketing Corp	710.00
TV2460	Emmanuel, Christina	150.00
TV2348	Emond, Leonard	20.64
E00445	Enos, Francis	246.86
E00493	Entropy Technologies LLC	452.00

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E00483	Environmental Equipment Sales	7,953.48
E00515	Equipment East LLC	42,183.73
TV2461	Erickson, Matt	75.00
TV2338	Estate of John H Barrett	26.40
TV2302	Estate of Randolph Roemer	99.00
E00759	Everett J. Prescott, Inc.	33,022.96
E00765	Eversource Energy	422357.47
E00855	Exacom Inc	19,434.30
F00080	F.B. Hale	5,199.35
F00120	F.W. Webb Company	21,312.95
G01430	Family Promise of Southern NH	3,000.00
TV2387	Farris, Nathan	55.00
F00131	Fastenal	244.14
F00140	Faulkner, Jeremy	497.79
TV2516	Fazio, Nick	103.57
F00153	FBI - LEEDA	795.00
F01643	FC2 Owner LLC	2,206.00
F00200	Federal Express Corporation	263.32
F00238	Fences Unlimited, Inc.	695.00
F00308	Fire Alarm & Safety Technologies	5,342.70
F00325	Fire Engineering	54.95
F00367	Firematic Supply, Inc.	1,057.00
F00421	First Student Inc.	13,797.50
F00422	FirstLight	24,330.88
F00426	Fisette Small Engine	4,299.60
F00427	Fisher Auto Parts	3,726.93
TV2479	Flanders, Shawn R	709.73
F00762	Fleet Ready Corporation	603.75
F00761	Fleetmasters Sales & Service LLC	28,167.26
F00760	FLEETPRIDE	1,071.90
F00825	Flowers On The Hill	65.00
F00854	Flynn, Matthew	600.00
TV0376	Foglia, David	1,103.00
TV2426	Foley Tr., Doris P	285.26
TV2388	Foley, Neal	110.00
F01921	Fopiano, Emma	87.27
F01020	Ford Motor Credit Company LLC	46,919.22
F01016	Ford of Londonderry	25,539.76
F01028	Forensic Comparative Science	850.00

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F01050	Forrence, Jess	246.00
F01080	Foundation Medical Partners, Inc.	1,038.22
F01101	Fox Valley Technical College	395.00
F01162	Francisco, Max	325.00
F01179	Francoeur Trustee, Gary	2,404.40
F01190	Franklin Paint Co., Inc.	598.94
F01645	Friars Court Owner LLC	171.00
TV2374	Fujaros, Carole	17.29
F01774	Full Circle Forestry, LLC	6,000.00
F01880	Fuller, George	24.41
F01886	Fuller, Scott	435.00
C03000	Fuss & O'Neill Inc	177,322.08
G00168	Gagne, Helen Marie	315.00
G00344	Gannon, Stephen	92.95
TV2462	Garcia, Alfonso	75.00
G00348	Gate City Electric LLC	275.00
G00359	Gate City Fence Company, Inc.	7,636.00
G00363	Gateways Community Services	2,000.00
G00366	Gaudette, Adam	75.00
G00500	General Code Publishers	3,427.24
G00742	George R Cairns and Sons, Inc.	67,500.00
C03121	George S Coyne Chemical Co Inc	2,862.00
G00060	GFWC - Hudson Jr. Woman's Club	2,210.25
TV2483	Gibbs, Hope M	348.77
G00720	Gilbert Driveline Services & Supply	2,540.90
TV2481	Gillis, Elizabeth J	1,806.20
G00746	Girard, Corey	474.15
G00749	Glaser, David	2,083.29
G00775	Global Equipment Co Inc	0.00
G00767	Global Public Safety LLC	86,233.11
G00800	Goodale's Bike & Ski, Inc.	179.98
G00809	Gorveatt, Floyd W	34.55
G00831	Gosselin, Ethan	647.00
TV2463	Gosselin, Jeff	75.00
G00875	Govconnection, Inc.	36,098.64
G01257	Grainger	1,744.92
G01335	Granite State Glass	1,220.00
G01343	Granite State Police Career	805.00
TV2442	Gravel, Terry	320.00

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TV2368	Graves, Paula	154.00
TV0136	Gray MacNeil, Ellen	0.00
G01431	Greater Nashua Mental Health Center	9,000.00
TV2395	Green Light Manufacturing LLC	481.10
TV2336	Greene, Robert	57.74
G01437	Greenman Pedersen, Inc.	34,200.00
G01480	Greenwood, Timothy	290.05
TV2350	Gregory, Donna	244.00
TV0533	Grey Fox Realty LLC	1,707.61
TV2529	Groll, Daniel	100.00
TV1454	GTAT Corporation	21.76
G01333	Guertin, Robert	2,496.00
H01185	H.O.P. Pressure Cleaning Service In	497.00
TV2360	Haley, John	101.00
H00172	Hallmark Emblems Inc	745.00
TV2334	Hankins, Nicole	60.00
H00428	Harbor Care, Inc.	5,000.00
H00450	Harold Estey Lumber, Inc.	1,945.00
TV2318	Harrington Buck PC	2,391.31
H00522	Harris Computer Systems	800.00
H00532	Harris Computer Systems Forms	51,848.56
H00527	Harris Trophy	193.59
H00510	Harris, Steve	225.00
H00531	Harrison Shrader Enterprises, LLC	2,703.83
TV2394	Hastings, Christopher W	2,771.11
H00565	HealthTrust	3,097,515.60
H00567	Hebert, David	166.00
TV2352	Heilman, Peter	46.99
TV1656	Hera Development Corporation	0.00
TV2436	Heras, Nicholas Jr.	327.80
H00611	Heritage Crystal Clean	335.96
H06222	Higgins Office Products, Inc.	3,110.64
TV2359	Hilchey, Anne Marie	261.00
H00677	Hillsborough County Chiefs of	50.00
H00855	Hillsborough County Treasurer	3864512.4
H00864	Hillyard	4,448.92
TV2437	Ho, Hoa T	312.94
TV2380	Holman, Dennis	17.85
H01021	Home Depot Credit Services	8,370.59

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H010552	Home, Health & Hospice Care	10,000.00
H01053	Homefront Protective Group Inc	1,275.00
TV2389	Howard, Doug	110.00
H01238	Howard, Garrett	129.00
H01227	HP Fairfield, LLC	813.90
H01350	Hudson Animal Hospital, Inc.	1,786.10
H01445	Hudson Chamber of Commerce, Inc.	775.00
H01449	Hudson Community Food Pantry	7,000.00
H01480	Hudson Firefighter's Relief	1,375.87
H01481	Hudson Fish & Game Club Inc	500.00
H01754	Hudson Police Employee Association	26,360.00
H01756	Hudson Police Relief Association	580.00
H01755	Hudson Police, Fire and	10,710.00
H01822	Hudson Postmaster	500.00
H01838	Hudson Quarry Corp.	9,486.63
H01950	Hudson School District	44,149,988.40
H02200	Hudson Trophy Company	3,049.00
H02250	Hudson True Value Hardware	15,292.11
TV2512	Hudsonom, LLC	268.40
H06403	Hughes, Cheri	89.96
TV2375	Huminik, Eleanor	23.89
H02552	Huntress Uniforms	1,351.50
TV0421	Hurley, Thomas A. Sr., Tr.	75.24
H02562	Hussey, Kevin, Jr.	381.00
TV2493	HW Investor III, L.P.	8,833.40
I00015	IAAO	240.00
I00805	IACP - Membership	190.00
D00868	IIA Lifting Services Inc	8,916.07
TV2331	Illg, David	13.99
I00189	Impact Fire Services LLC	4,003.65
I00200	Imperial Bag & Paper Co LLC	4,154.31
I00344	In the Line of Duty	995.00
I00035	Inderbitzen, Paul	545.52
I00748	Industrial Organizational Solutions	362.00
I00755	Industrial Protection Services, Inc	11,330.00
I00758	Industrial Traffic Lines, Inc.	36,230.66
I00759	Infantino, Scott	3,155.00
I00787	Inside the Tape	620.00
TV2501	Integra	177.15

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV1261	Integra Biosciences Corp	421.91
I00806	International Code Council, Inc.	145.00
I00820	International Systems Consultants,	67,440.00
A00811	Intervala LLC	193.81
I00195	IPMA Assessment Services	880.00
I00870	IWorQ Systems Inc	6,000.00
J00100	J. S. Towing Connection	140.00
J00094	J.P. & Sons Inc	9,650.00
TV1263	Jabczanka, Janice	1,494.60
TV2464	Jacobson, Cheryl	75.00
J00161	Jacques, Jimmy	105.10
TV2477	Jakoby, Michael J	197.76
TV2507	James M. & Pauline Lankford Jr.	570.14
J00156	Jamieson PHD, William J	600.00
TV2330	Janco, Kathryn	25.00
J00199	JAS Industries LLC	14,732.00
TV2409	Jeanne D' Arc CU	2,009.95
J00877	Jewiss, Daniel	578.00
TV2527	JG Leasing, Inc.	223.00
J00081	JMD industries	30.12
J00090	John E. Reid & Associates, Inc.	99.00
J00964	Johnson Jr, Robert	1,335.00
J00969	Johnson, Meriba M	1,475.00
J00963	Johnson, Michael	363.22
J01009	JOK's Auto Sales & Service Inc.	150.00
TV2347	Jonson, Velinda	91.50
J01495	Jordan Equipment Co.	17,781.90
J01561	Joy Car Wash LLC	199.00
J01634	Justice Clearinghouse, LLC	950.00
TV0630	K & M Developers, LLC	53,267.64
TV2349	Kamin, Bryna	9.00
K00064	Kansas State Bank	190,206.34
TV2356	Karos, James	160.10
K00067	Kase Printing, Inc.	9,297.10
TV2353	Kates Properties LLC	10.69
TV2385	Kazak Composites Inc	143.23
K00285	Kehoe, Christine	4,125.00
TV2345	Kelly, Bryana	60.00
K00415	Kenison, Bruce A.	65.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
K00449	Kennedy's Trucking & Excavating LLC	35,000.00
TV2354	Kery, Kara	60.00
TV2445	Khan, Asad Ullah	32.58
TV2323	Kiernan, John	3,500.23
K00997	Kimball Midwest	3,686.98
K00996	Kimball, Sherrie	274.59
K01155	Kirkland, Donald	189.95
K01214	KLN Construction Co., Inc.	45.15
K01242	Knee, Louise L	13,562.50
K01234	KnowBe4 Inc	10,884.06
K01229	Knox Associates, Inc.	158.00
TV2438	Koes, Mary	160.00
TV2534	Kolifrath, Ann	79.00
TV2532	Kopka, Kendra	380.00
TV2369	Koushk, Effat	27.04
TV2531	Kraus, Angela	33.79
K01293	KT Cycles LLC	2,331.78
K01300	Kustom Signals, Inc.	16,125.00
L00070	Labrie, Lisa	65.50
TV1409	Lacasse Homes LLC	5,369.71
L00105	Laffin, Jill	282.35
L00106	LaForte, Clayton J	290.00
L00150	Lambert, Cody	300.00
L00166	Lambert, Eric	70.00
TV2523	Lambert, Scott	30.23
L00175	Lamonica, Tony	375.00
TV1784	Lamothe, Angela	120.00
TV2312	Langan Engineering & Environmental	20.44
TV2384	Lantsgne, Craig	19.80
L00236	LaRiviere, Erika	289.48
TV2324	Lashomb, Clarke	2,295.92
TV2340	Laverty, Debra	20.59
TV2390	Lavoie, Eric	67.12
TV2410	Law Offices of Hoover & Flynn	262.39
TV2485	Lawrence, Derek	166.30
L00279	LCI Global LLC	763.41
L00383	LeMay, George W.	170.00
L03494	Lemay, Grace	106.04
L00384	Lemay, Jacquelyn	73.00

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TV2408	Lemay, James	23.30
L00511	Levesque, Kyle	1,092.00
TV2358	Lewis, Peggy	202.00
L00410	LexisNexis Matthew Bender	2,910.29
L00411	LexisNexis Risk Solutions	2,267.50
L00045	LHS Associates, Inc.	35,429.64
L00700	Liberty Utilities	73,356.07
L00706	Liberty Utilities/National Grid Gas	63.49
L00579	Life Safety Fire Protection Inc	775.00
TV2411	Lighthouse Title & Closing	860.02
TV2465	Linke, Amanda	75.00
TV1874	Longenberger, Geraldine	101.00
TV2344	Lotti, Ronald or Lori	89.69
L02270	Lowell Sun	439.55
L02275	Lowe's	3,607.75
L03490	Lynn Card Company	428.00
M00055	M & M Electrical Supply Co.	94.90
H01737	M & M Francoeur & Sons, LLC	462.50
M00040	M. B. Maintenance, Inc.	7,818.60
TV2355	MacAloney, Justine	60.00
TV2170	MacGillivray, John Keith	2,040.49
M00183	Mach 5 Group	27,822.78
M00282	MAG Retail Holdings-FFD LLC	264,997.70
TV2381	Magliozzi, Joani	101.00
TV2383	Maimone, Michael	13.20
M00315	Maine Association of	40.00
M00317	Maine Oxy/Spec Air	1,469.37
M00337	Mallen, Michael	903.17
M00360	Mamone, Sean	130.00
M00502	Manning, Sean	11,150.00
TV2366	Marcoux, Paul	20.59
TV2321	Mark E Mulligan Att at Law	3,476.39
TV2376	Marks, Daniel	29.70
M00740	Marshall & Swift	1,258.15
M00761	Martin, Andrew J	525.00
TV2505	Mason, Kevin C.	141.49
M00765	Massachusetts Municipal Association	150.00
M01078	Maynard & Lesieur, Inc.	19,916.34
M01085	Maynard & Paquette	6,208.95

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TV2466	Maynard, Jillian	75.00
M00020	MB Tractor & Equipment	781.47
M00037	McAdam, Karen	85.00
M01222	McCutcheon, Michael S	149.00
M00399	McDevitt Trucks	3,847.43
M01187	McElhinney, Steven	1,000.00
TV2486	McGrade, Michael P	709.14
TV2367	McKenna, Robert	13.99
TV1307	McKenna, Susan	383.00
M01253	McMillan, Jana	40.00
M01254	McMullen, Amy	26.98
M01292	McTaggart, Gage	1,822.50
M01293	Media Training for Law Enforcement	910.00
M01294	Meehan, Patrick	55.00
TV2441	Meehan, Rita	160.00
M01272	Megowen, Rachelle	600.00
M01275	Melanson, Donna	750.00
C01251	Melport LLC	28,130.30
M01296	Mel's Funway Park, LLC	1,800.00
TV2303	Mercuri, Brendon	23.89
M01412	Merrill, Tyler	627.83
M01435	Merrimack Valley Youth	1,250.00
M01477	Merry Maids of New Hampshire	15,960.00
TV2495	Michael Gospodarek	169.77
M00138	MIKE MCDONALD	2,500.00
M01650	Mill Metals Corporation	4,680.00
M01689	Mills, Carsen	39.00
TV2530	Mills, Kenneth Michael	611.50
M01649	Milton Rents Inc	1,350.00
M01667	Minuteman Press	20,628.84
M01672	Mission Communications LLC	4,015.80
I00150	MissionSquare Retirement	333,060.85
TV2476	Molloy, Meredith D	251.27
M01710	Monadnock Mountain Water, Inc.	1,665.50
M01708	Monarch Plumbing & Heating LLC	1,700.00
M01732	Moore, John J	299.00
TV2444	Moran, Dennis or Patty	200.00
TV2378	Moreau, Elaine	26.00
M01742	Moreau, Nathan S.	15,107.90

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2467	Moreschi, Tegan	75.00
TV2435	Morin, David J.	721.82
TV2412	Morin, Rebecca Lynn	251.70
M01783	Morris, Michael J	4,800.00
M01687	Mortenson, Clark	325.00
M01688	Mortenson, Liam	78.00
TV2327	Mortgage Connect LP	2,602.69
M01775	Mortimer Jr, Paul W	1,217.50
M01782	Morton, Colby	209.46
M01915	Motorola Solutions, Inc.	137,222.70
M02020	MRDM Inc	1,391.80
TV1525	Mulligan, Amanda	75.00
M02267	Municipal Management Assoc. of NH	110.00
M02285	Municipal Resources, Inc.	4,991.63
M02329	Murphy, Dennis J	2,835.00
M02229	Murthy, Supriya	294.00
TV2520	Narolskyi, Tetiana	750.00
TV2526	Nash Family Investment Properties	11,061.11
N00295	Nash, Gerald O.	3,167.62
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	23,009.00
N00400	Nashua Waste Water- Sewer Services	652,824.29
N01225	National Association of	550.00
N01460	National Medical Education &	20,200.00
N01849	National Police Canine Association	400.00
N01896	National Water Main Cleaning Co.	269,255.75
N01940	Nault Enterprises, Inc.	221.98
TV2422	Nazzaro, Katie Jane	378.50
N02425	NE State Police Info Net	200.00
TV2475	Neault, William F	1,217.76
N02449	NECPE	560.00
N02451	Neenah Foundry Co	7,640.00
N02456	Neff, Jered	599.99
N02150	Neptune, Inc.	14,323.19
N02339	New England Fire Investigation	795.00
N02354	New England Kenworth	2,268.10
N04998	New England Tractor Training School	4,000.00
N02459	New England Vehicle Outfitters LLC	715.00
N03228	New Hampshire Municipal Association	25,492.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
N00051	NFPA	2,600.95
N02568	NH Assoc of Assessing Officials	155.00
N02575	NH Assoc. of Chiefs of Police Inc	1,382.00
N02590	NH Assoc. of Conserv. Commissions	1,050.00
N02606	NH Assoc. of Fire Chiefs	200.00
N02620	NH Bar Association	1,310.00
N02664	NH Commercial Invest. Bd. of Realtr	170.00
N02888	NH Depart of Revenue Administration	10.00
N02899	NH Department of Environmental Svcs	2,422.76
N00060	NH DHHS	17,144.16
N03032	NH Div. of Fire Stand. & Traing/EMS	2,506.00
N02991	NH Fire Prevention Soc. IAAI	160.00
N03040	NH GFOA	35.00
N03110	NH Health Officers Assoc	135.00
N03090	NH Lakes Association	300.00
N03174	NH Local Welfare Admin. Assoc	100.00
N03226	NH Municipal Bond Bank	1,717,977.66
N03355	NH Planners Association	55.00
N03215	NH Print & Mail Services	79,975.24
N03396	NH Public Works Association	50.00
N03679	NH Tax Collectors' Assoc	20.00
N03702	NH Youth Lacrosse Assoc.	165.00
N02661	NHBOA	430.00
N00057	NHLEAP	125.00
N04869	Nicole L Sawyer, PsyD, PLLC	6,650.00
N04383	NJ Criminal Interdiction LLC	797.00
N03376	NNEPAC	1,000.00
TV1584	Noone, Holly	75.00
N04753	North Conway Grand Hotel	542.00
N04870	North Shore Home Energy LLC	101,340.00
N04883	Northern New England Telephone LLC	167.46
N04876	NorthPoint Const Mgmt LLC	1,892,418.00
TV2494	Novaya Real Estate Ventures, LLC	721.40
TV1887	Noveck, Theresa	101.00
TV2365	Nowak, Matthew	65.00
N00102	NRAAO	40.00
N01000	NRPC	36,784.50
N01038	NRSWMD	16,311.47
N02160	Nuera Transport Inc	298.68

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
O00230	Office Alternatives LLC	235.00
T00501	Ogden Newspapers of NH, LLC	156.00
O00330	O'Keefe, Michael	3,803.05
O00345	Old Home Days Committee	4,100.00
O00370	Olin, Paul	231.96
O00462	Omni Services, Inc.	1,729.83
O00548	One Hour Martinizing	8,435.00
O00555	One Stop Auto Body, Inc.	17,075.35
O00566	Operation Care For Troops	2,000.00
TV0076	Opti-Sciences, Inc.	752.36
O00575	Orchard Hill Greenhouses	238.00
O00561	O'Reilly Auto Parts	4,252.97
TV1306	Ortiz, Arlene	38.00
O01211	Ouellette, Joseph	56.05
O01335	Owl Stamp Company, Inc.	188.35
TV2371	Pacheco, David	28.61
TV2513	Page, Mark	30.00
TV2484	Painchaud, Donald G	176.60
P00161	Paquette, James	610.36
TV2413	Parisi, Michael	53.58
TV2400	Parrotta, Danielle	55.00
TV2087	Passalacqua, Matthew R.	604.65
TV2342	Patterson, David	122.89
TV2300	Paul, Joy L	26.68
P00249	Peabody Supply Company, Inc.	357.67
P00300	Pelmac Industries, Inc.	16,323.00
TV2363	Penkofske, Judith	101.00
P00360	Pennichuck Water	1,305,005.61
P00350	PeopleFacts, LLC	270.32
P00488	Pervere, Christopher	425.00
P00538	Peter DeSalvo Contracting	45,610.00
F01100	Peter Horne, 5 Way Realty Trust	67,431.24
P00543	Peterson, Christina	389.72
P00544	Peterson, Connor	4,468.00
P00545	Peterson, Ed	2,105.00
P00546	Peterson, Riley	1,909.00
TV2468	Petrillo, Carla	150.00
P00562	Petrillo, Henry	372.00
P00563	Petrillo, Joseph	333.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2414	Petrin, Marc F	3,320.30
P00560	Petty Cash - Finance Dept	243.98
P00565	Petty Cash - Fire Dept	669.70
P00555	Petty Cash - Police Dept	168.78
P00575	PFFH	53,562.84
P00593	Phoenix Communications Inc	999.99
P00673	Pinard Waste Systems	2,201,321.18
P00672	Pinard, Steven	64.26
TV2314	Pinsonneault, Brian	131.00
TV2372	Pinsonneault, Brian	60.00
R00511	Pitney Bowes Bank Inc	33,800.00
P00851	Pitney Bowes Global Financial	2,720.35
P00852	Pitney Bowes Inc	2,877.39
P01040	Plante, Alan	2,206.00
TV2421	Pleasant Smiles Dental LLC	363.92
P01053	Plodzik & Sanderson, P.A.	36,325.00
P01080	Polak, Thomas	222.75
P01088	Poles Automotive Service Center	32,912.58
P01089	Police Executive Research Forum	850.00
P01091	Police Legal Sciences, Inc.	1,080.00
P01092	Police Record and Information	1,926.50
P01120	Port City Glass	100.00
P01942	Power & Telephone Supply Company	921.91
P01941	PowerDMS, Inc.	4,957.14
P01228	PPT Holdings I, LLC	2,166.96
P01232	Presentation of Mary Academy	840.00
P01254	Primex	555,492.86
P01255	Print Factory, Ltd.	440.75
TV2425	Prochniak, Andrew	16.23
P00040	Professional Fire Fighters of NH	300.04
P01263	Professional Firefighters of Hudson	2,911.26
P01271	Professional Vehicle Corporation	349.25
P01281	Protect My Ministry LLC	180.00
P01305	Provencal, Donald	975.00
P01296	Provencher, Roland	409.50
P01329	Pro-Vision Automotive LLC.	199.95
P01450	Public Service Co of New Hampshire	486.84
P01575	Purcell, Scott	1,120.00
TV2325	Purkhiser, Harry	3,580.46

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV0968	Putnam, Debra Ann	451.11
Q00045	Qualification Targets, Inc.	111.03
Q00074	Quantum Spatial Inc	34,000.00
Q00175	Quill Corporation	3,207.30
R00005	R.A.D. Systems, Inc.	125.00
R00027	R.B.G. Inc.	649.99
R00069	R.C. Welding LLC	8,535.00
R00253	Radio IP Software, Inc.	1,512.38
TV2430	Rambeau, Chris	76.56
TV2326	Rancourt, Trustee, Theresa	717.87
TV2382	Rapid Manufacturing Inc	30.38
TV2391	Raschak, Jerica	55.00
R00351	Raybern Utility Solutions LLC	9,750.00
TV1917	Raymond, Florette	202.00
R00403	Ready Refresh	3,556.98
R00415	Red Brick Clothing Company	5,655.00
TV2415	Reddig, Matthew D	5,038.13
R00427	Regis Earth Products	10,899.00
R00459	Reliable Appliance Service and	558.54
TV2480	Renzullo, Andrew	419.80
R00513	Rescue Technology	3,315.00
TV2405	RH Flagstone LLC	275.84
TV2373	Rheault, Laura	105.64
TV2469	Rice, Zack	75.00
R00539	Rich, Gregory	171.00
TV2416	Richard, Raymond Patrick	140.70
TV2362	Richardson, Janet	202.00
R00234	Ricoh USA Inc.	12,349.92
R00553	River Valley Girls Basketball Leag	825.00
R00580	Rivera, Wenceslaou	1,200.00
S00050	Robert G Redfern	1,990.00
R00637	Rockingham Emergency	674.12
R00732	Rodgers Memorial Library	286,804.00
R00802	Roger Williams University	400.00
R00900	Roller Kingdom	4,050.00
R01130	Roundtable Mediation and	3,250.00
TV2440	Roy, Cathy	38.00
R01229	Royal Tours LLC	52,833.10
R01345	Rufiange, Mitchell	215.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2510	Russell, Cheryl A.	0.00
TV2392	Rutherford, Nick	110.00
TV2470	Ryan, Danielle	75.00
TV2432	Saab, Victoria	50.00
S00079	Sabbow and Company, Inc.	4,193.10
S00167	Safariland LLC	650.00
S00192	Safety-Kleen Systems, INC.	173.50
S00260	Salvation Army	1,000.00
S00292	Sanders Searches LLC	2,565.00
S00298	Sanel Auto Parts Co.	184.99
S00303	Sansoucy PE LLC, George E.	24,795.00
S00291	Santander Bank N A	441,681.46
S00279	Savage, Benjamin	880.20
S03597	Saxton, Brandon	1,500.00
S01015	Schreib, James	194.00
S00558	Seagrave Fire Apparatus LLC	2,034,682.00
S00616	SFC Engineering Partnership, Inc.	750.00
TV2398	SGS North America Inc	93.14
S00657	Shea Concrete Products Inc	1,130.00
TV1673	Shellpoint Mortgage Service	3,836.27
S00860	Sherwin-Williams	53.80
S00899	Shevlin, Keith	1,425.00
S00910	Showtime Computers & Supplies	112.90
TV2328	Silk Abstract Co,	3,379.48
S00935	Silva, Scott	1,470.00
S00942	Silver, Andrew	1,091.27
S00940	Simons Uniforms	1,631.50
S00931	Simons, Glenn	780.00
S01030	Siteman, Michael	146.85
S01033	SiteOne Landscape Supply Holding, L	1,694.90
TV2434	Slazenik, Andrew	105.00
TV2306	Slide, Michael	17.17
TV2487	Sluzar, Deborah G	273.29
S01061	Small, Dustin	117.83
TV0623	Smalley, Heather	30.00
S01175	Smith Plumbing & Heating, LLC	6,447.70
T01369	Smith, Dale Edward	1,300.00
TV2446	Snyder, Phillip C	90.00
S01320	Society for the Protection of NH Forests	55.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
S01227	Sojka, Anne	1,103.00
A01905	SOLitude Lake Management LLC	23,044.00
S01325	Souhegan Mutual Fire Aid Assoc	3,217.50
S01490	Sousa Realty & Development Corp.	176.01
S01535	Southern New Hampshire Special	5,000.00
S01530	Southern NH Medical Center	20.00
S01537	Southern NH Pest Control	3,350.00
S01550	Southworth-Milton, Inc.	17,800.82
TV1628	Sperazzo, Richard	55.00
S00231	St Gianna's Place Inc	2,500.00
S00252	St. Joseph Business & Health	20,843.15
S01782	Staples Business Advantage	1,021.00
S01866	State of New Hampshire - U.C.	0.00
S01855	State of NH - Criminal Records	48.25
S01864	State of NH-DES	1,230.00
S01867	State of NH-DHHS	100.00
S01862	State of NH-DOS	512.00
S02058	Statewide Communications, Inc.	24,044.01
S02172	Stericycle Inc/Shred-it	84.00
S22205	Steve Shumsky Garage Doors LLC	1,600.00
TV2304	Stevens, Nicholas	35.52
S02250	Still's Power Equipment Co.	2,189.01
TV2508	Stone, Aletta	884.26
TV2471	Stone, Sheena	75.00
TV2420	Storage Sense-Hudson Citadel	4,188.60
S02612	Stormwind Studios	5,560.00
TV2396	Streeter, Reanna	17.44
S02680	Stryker Medical	151,548.95
S02886	Sullivan Trophy Company Inc dba	767.26
S03596	Sullivan, Chris	120.00
TV2511	Summit Energy	183.00
S02901	Summit Title Services, Inc.	2,544.41
S02902	Sunbelt Rentals	1,970.38
TV2519	Sunrun	1,148.25
S03227	Superior Plus Propane	15,444.48
S03230	Superior, Kenneth	24.99
TV2472	Surprenant, Christie	75.00
TV2517	Susi, Griffin	60.00
S03555	Sweeney Title Service	3,435.65

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
S01781	Swendsboe, Neil H.	1,738.05
T00209	Tarbell & Brodich, PA	81,355.79
TV2502	Tate Property LLC	1,059.00
TV2525	Tate Revocable Trust of 2020	743.06
TV2402	Tate, Kyle P	336.59
T00326	TCS Communications Corp	106,728.99
T00333	TDD Earth Tech Inc.	1,475.00
TV2498	Tegra Equipment, Inc.	162.54
T00450	Teledyne FLIR LLC	19.37
T00502	Teleflex LLC	6,088.00
T00542	Terminix	414.00
B00300	The Barking Dog, LTD	198.40
F00930	The Front Door Agency, Inc.	4,000.00
H01059	The Honey Baked Ham Company	2,088.31
H00086	The Hope Group	5,897.67
TV2205	The Lannan Company, Inc	95.12
TV2317	The Title Team	5,694.06
TV2379	Thibault, Kathryn	116.29
T00677	Thomas, Jay B	978.00
T00690	Thompson, Denise	282.97
T00735	Thurston's Tool Co.	2,089.00
T00815	Tighe, Ashley	1,080.00
T00825	Tightrope Media Systems	3,107.02
T00966	Tilton, Connor	327.00
TV2393	Tilton, Wendy	75.00
T00990	Timpe, Steve	200.00
T00979	Tim's Turf & Landscaping Materials	7,252.50
T01032	Tip Top Tree Service & Landscaping	5,000.00
T01034	Tire Warehouse	11,229.20
T00787	Ti-Sales	155,362.67
T01033	TMDE Calibration Lab, Inc.	1,200.00
T01018	Tomahawk Live Trap, LLC	206.47
TV2357	Tompkins, John	143.95
TV2377	Toomey McCann, Susan	17.99
T01014	Topper, Matthew	290.83
T01079	Town of Hudson Water Utility	299,745.20
T01103	Town of Litchfield	26,111.00
T01104	Town of Londonderry, New Hampshire	688.00
T01366	Trane	21,445.28

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
T01551	Treasurer State of New Hampshire	350.00
T01586	Treasurer, State of NH- DOA	10,515.00
T01589	Treasurer, State of NH- Secretary	2,562.00
T01518	Treasurer, State of NH-NHPHL	1,170.00
T01506	Treasurer, State of NH-Parks & Rec	225.00
T01393	Treasurer, State of NH-Vital Record	16,170.00
T01605	Triangle Portable Services	9,732.86
T015888	TriState Generator LLC	6,981.88
N01450	Tri-Tech Forensics Inc	708.73
T01601	Tritech Software Systems	9,411.20
T01650	Trustees of the Trust Funds	251,033.86
T00055	TSD Hockey Group, LLC	31,352.40
T00100	TST Hydraulics, Inc.	1,106.68
U00045	U.S.P.C.A. Region 4	100.00
K01299	UKG Kronos Systems LLC	5,959.01
U00008	Underground Testing & Services, LLC	59,150.00
U00105	Underwater Solutions Inc	8,040.00
TV2506	Underwood, Rebecca I.	157.62
U00812	UNH Professional Development	195.00
U00100-ADS	Union Leader Corporation-Advertising	6,814.98
U00015	United Rentals Shared	196.54
U00005	University of New Hampshire	1,029.50
U00900	Unlimited Doors LLC	675.00
U00928	UPS Store #5997	36.93
U01007	Urban, Janet	2,381.00
U00071	USA Bluebook	8,939.29
U00075	USA Softball of New Hampshire	450.00
U00042	USPCA	50.00
U00047	USTA New England Inc	1,800.00
U01104	Utility Associates, Inc.	69,953.44
U01105	Utility Service Co., Inc.	154,093.00
V00037	Vachon, Michelle	100.00
TV2093	Valcourt, Andrew	600.00
TV2311	Van Loon, Amy	46.91
V00040	Vanasse Hangen Brustlin, Inc.	53,990.41
TV2364	Varella, Roberta	101.00
TV2488	Vatti, Bala R	1,605.83
TV2417	Vaupell Mplding & Tooling Inc	280.66
S01668	Veriato Inc	1,575.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
V00137	Verizon	577.81
V00140	Verizon Wireless	35,524.12
V00136	Ver-Trans, Inc.	1,535.00
V00152	Vibco, Inc.	1,429.72
V00165	Viking Roofing Inc	3,861.48
V00182	Vision Government Solutions Inc	68,692.61
V00378	Voss Signs LLC	161.70
J01295	W T Jones LLC	910.00
W00020	W. D. Perkins	4,458.26
W00036	W. Ticos Roofing LLC	1,480.00
W00009	W.B. Mason Co., Inc.	6,225.29
W00078	Walden, Colby Scott	80.00
TV2533	Walker, Shulie	500.00
TV2346	Walls, Mike	60.00
TV2428	Wal-Mart Stores Inc #1785	53,018.20
W00170	Walsh, Thomas	2,054.44
TV2418	Wasgatt, James	37.76
W00400	Water Industries, Inc.	715.20
W00406	Waterways Water Treatment Specialis	1,631.00
TV2419	Watson Tr., Ronald	279.00
TV2482	Watson, Richard A	1,073.58
W00440	Weaver, Patrick	270.00
TV2522	Weaver, Varinia	14.95
W00494	Wells Fargo Bank	57,706.04
TV2500	Wendy Roystan	85.91
W00522	Westford China	226.00
W00538	Weston & Sampson Eng., Inc.	226,051.41
W00542	Weston, John	1,202.00
TV2339	Whalen, Tina	60.00
W00577	Wheelabrator Environmental System,	243.00
W00580	Wheelabrator Technologies Inc	247.50
TV2401	White, Sarah	27.19
W00637	Whitewater Inc	942,787.00
W00635	Whitney, Zachary	60.00
W00091	Wicklender-Zulawski & Associates In	470.00
W00690	Wilhelmi, Frederick	130.00
TV2407	Willams, James	51.08
W00687	Willard, Ashtyn	231.00
TV1902	Willette, Marcia	101.00

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
W00692	William P Davis Excavation LLC	164,801.50
W00684	WIN-911 Software	4,320.00
W00817	Wind River Environmental, LLC	346.52
TV2341	Winkler, Eric	27.19
W00870	Witmer Public Safety Group, Inc.	814.65
W00890	Woody's Auto Repair & Towing Inc	1,083.61
W01059	Wright Electrical Motors	995.00
W01066	Wright-Pierce	138,855.75
X00001	Xerox Financial Services LLC	5,191.56
Y00010	Yankee Custom Inc.	616.21
Y00125	Yennaco, Jeffrey	512.50
TV2447	Young, Lauren Scire	110.70
TV2309	Yue Yun Zheng	450.00
Z00092	ZOHO Corporation	4,422.00
TOTAL		73,613,337.41

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**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hudson, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Hudson's basic financial statements as listed in the table of contents.

Summary of Opinions

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Adverse
General Fund	Unmodified
Water Fund	Unmodified
Sewer Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the "Matter Giving Rise to Adverse Opinion on Governmental Activities" section of the report, the accompanying financial statements do not present fairly the financial position of the Town of Hudson, as of June 30, 2023, or the changes in financial position in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, accompanying the financial statements present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information for the Town of Hudson, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the general, water, and sewer funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Hudson and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded all of the capital assets and related accumulated depreciation in the governmental activities, and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated, which would increase the assets and net position and change the expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

***Town of Hudson
Independent Auditor's Report***

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the Town adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions - Pensions
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

***Town of Hudson
Independent Auditor's Report***

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

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considered it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operations, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hudson's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

January 23, 2024
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 61,259,620
Investments	21,066,195
Taxes receivables (net)	4,485,065
Accounts receivable (net)	1,309,836
Accrued interest receivable	72,288
Intergovernmental receivable	4,203
Special assessments receivable (net)	174,434
Inventory	19,149
Prepaid items	304,448
Capital assets:	
Land and construction in progress	16,708,320
Other capital assets, net of depreciation	23,725,514
Total assets	129,129,072
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	9,007,655
Amounts related to other postemployment benefits	2,686,827
Total deferred outflows of resources	11,694,482
LIABILITIES	
Accounts payable	675,923
Accrued salaries and benefits	301,359
Retainage payable	210,269
Contracts payable	774,959
Accrued interest payable	199,861
Intergovernmental payable	25,120,909
Long-term liabilities:	
Due within one year	1,913,772
Due in more than one year	55,523,110
Total liabilities	84,720,162
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	11,191,669
Unavailable revenue - special assessments	4,354,031
Unavailable revenue - ARPA and SB 401	1,797,337
Amounts related to pensions	468,596
Amounts related to other postemployment benefits	10,884,530
Total deferred inflows of resources	28,696,163
NET POSITION	
Net investment in capital assets	31,637,326
Restricted	5,764,492
Unrestricted	(9,994,589)
Total net position	\$ 27,407,229

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

EXHIBIT B
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2023

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 4,365,634	\$ 160,632	\$ -	\$ -	\$ (4,205,002)
Public safety	18,590,629	1,205,027	594,357	-	(16,791,245)
Highways and streets	6,094,018	-	1,023,963	433,034	(4,637,021)
Sanitation	3,727,689	1,355,745	-	-	(2,371,944)
Water distribution and treatment	3,435,877	4,308,167	-	-	872,290
Health	141,119	-	-	-	(141,119)
Welfare	30,007	18,003	-	-	(12,004)
Culture and recreation	2,310,341	400,345	-	-	(1,909,996)
Conservation	67,431	-	-	-	(67,431)
Interest on long-term debt	381,395	-	-	-	(381,395)
Total governmental activities	\$ 39,144,140	\$ 7,447,919	\$ 1,618,320	\$ 433,034	(29,644,867)
General revenues:					
Taxes:					
Property					20,911,731
Other					675,142
Motor vehicle permit fees					6,180,838
Licenses and other fees					1,242,479
Grants and contributions not restricted to specific programs					2,255,050
Unrestricted investment earnings					1,880,363
Miscellaneous					1,407,868
Unrealized gain on investments					1,110,692
Total general revenues					35,664,163
Change in net position					6,019,296
Net position, beginning, as restated (see Note 20)					21,387,933
Net position, ending					\$ 27,407,229

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

EXHIBIT C-1
TOWN OF HUDSON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2023

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 46,809,974	\$ 6,402,404	\$ 494,754	\$ 7,552,488	\$ 61,259,620
Investments	3,359,591	4,256,564	13,190,121	259,919	21,066,195
Taxes receivable	4,534,177	-	-	-	4,534,177
Accounts receivable (net)	441,814	525,710	298,895	43,417	1,309,836
Accrued interest receivable	11,649	14,760	45,737	142	72,288
Intergovernmental receivable	2,397	-	-	1,806	4,203
Special assessments receivable (net)	-	-	174,434	-	174,434
Interfund receivable	148,668	-	-	-	148,668
Voluntary tax liens	133,889	-	-	-	133,889
Voluntary tax liens reserved until collected	(133,889)	-	-	-	(133,889)
Inventory	19,149	-	-	-	19,149
Prepaid items	304,448	-	-	-	304,448
Total assets	\$ 55,631,867	\$ 11,199,438	\$ 14,203,941	\$ 7,857,772	\$ 88,893,018
LIABILITIES					
Accounts payable	\$ 455,939	\$ 81,778	\$ 135,448	\$ 2,758	\$ 675,923
Accrued salaries and benefits	295,980	1,243	744	3,392	301,359
Retainage payable	-	-	-	210,269	210,269
Contracts payable	-	-	-	774,959	774,959
Intergovernmental payable	25,120,909	-	-	-	25,120,909
Interfund payable	-	2,567	100,878	45,223	148,668
Total liabilities	25,872,828	85,588	237,070	1,036,601	27,232,087
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	11,333,819	-	-	-	11,333,819
Unavailable revenue - Special assessments	-	4,204,565	149,466	-	4,354,031
Unavailable revenue - ARPA and SB 401	1,797,337	-	-	-	1,797,337
Total deferred inflows of resources	13,131,156	4,204,565	149,466	-	17,485,187
FUND BALANCES					
Nonspendable	323,597	-	-	184,132	507,729
Restricted	544,142	2,506,651	448,158	5,907,702	9,406,653
Committed	5,552,338	4,402,634	13,369,247	729,337	24,053,556
Assigned	793,038	-	-	-	793,038
Unassigned	9,414,768	-	-	-	9,414,768
Total fund balances	16,627,883	6,909,285	13,817,405	6,821,171	44,175,744
Total liabilities, deferred inflows of resources, and fund balances	\$ 55,631,867	\$ 11,199,438	\$ 14,203,941	\$ 7,857,772	\$ 88,893,018

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

EXHIBIT C-2
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)	\$	44,175,744
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$	59,167,658
Less accumulated depreciation	(18,733,824)	
		40,433,834
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$	9,007,655
Deferred inflows of resources related to pensions	(468,596)	
Deferred outflows of resources related to OPEB	2,686,827	
Deferred inflows of resources related to OPEB	(10,884,530)	
		341,356
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$	(148,668)
Payables	148,668	
		-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		142,150
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(49,112)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(199,861)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$	9,987,600
Unamortized bond premium	566,561	
Notes	2,068,640	
Compensated absences	2,255,490	
Accrued landfill postclosure care costs	130,000	
Net pension liability	34,713,233	
Other postemployment benefits	7,715,358	
		(57,436,882)
Net position of governmental activities (Exhibit A)	\$	<u>27,407,229</u>

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

EXHIBIT C-3
TOWN OF HUDSON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 21,558,092	\$ -	\$ -	\$ -	\$ 21,558,092
Licenses and permits	7,073,464	-	-	349,852	7,423,316
Intergovernmental receivable	4,280,663	-	-	25,741	4,306,404
Charges for services	1,165,988	4,308,167	1,355,745	618,019	7,447,919
Miscellaneous	393,979	106,987	325,550	2,461,716	3,288,232
Unrealized gain on investments	208,135	255,243	647,314	-	1,110,692
Total revenues	<u>34,680,321</u>	<u>4,670,397</u>	<u>2,328,609</u>	<u>3,455,328</u>	<u>45,134,655</u>
EXPENDITURES					
Current:					
General government	4,076,641	-	-	383,586	4,460,227
Public safety	18,426,150	-	-	2,527,210	20,953,360
Highways and streets	6,017,520	-	-	-	6,017,520
Water distribution and treatment	-	3,390,419	-	-	3,390,419
Sanitation	2,357,701	-	1,470,247	-	3,827,948
Health	128,998	-	-	-	128,998
Welfare	30,007	-	-	-	30,007
Culture and recreation	1,898,158	-	-	88,874	1,987,032
Conservation	67,431	-	-	-	67,431
Debt service:					
Principal	-	1,010,000	-	-	1,010,000
Interest	152,306	183,906	-	-	336,212
Capital outlay	263,564	-	231,805	2,134,863	2,630,232
Total expenditures	<u>33,418,476</u>	<u>4,584,325</u>	<u>1,702,052</u>	<u>5,134,533</u>	<u>44,839,386</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,261,845</u>	<u>86,072</u>	<u>626,557</u>	<u>(1,679,205)</u>	<u>295,269</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	95,000	-	187,960	-	282,960
Transfers out	-	(282,960)	-	-	(282,960)
Bond proceeds	-	-	-	5,332,600	5,332,600
Premium on bond issued	-	-	-	596,380	596,380
Note proceeds	204,000	-	-	-	204,000
Total other financing sources (uses)	<u>299,000</u>	<u>(282,960)</u>	<u>187,960</u>	<u>5,928,980</u>	<u>6,132,980</u>
Net change in fund balances	1,560,845	(196,888)	814,517	4,249,775	6,428,249
Fund balances, beginning, as restated (see Note 20)	15,067,038	7,106,173	13,002,888	2,571,396	37,747,495
Fund balances, ending	<u>\$ 16,627,883</u>	<u>\$ 6,909,285</u>	<u>\$ 13,817,405</u>	<u>\$ 6,821,171</u>	<u>\$ 44,175,744</u>

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

EXHIBIT C-4
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 6,428,249	
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 5,648,518	
Depreciation expense	<u>(1,813,332)</u>	3,835,186
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(123,357)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (282,960)	
Transfers out	<u>282,960</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 24,553	
Change in allowance for uncollectible property taxes	<u>4,228</u>	28,781
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Bond proceeds	\$ (5,332,600)	
Note proceeds	(204,000)	
Bond premium on new issuance	(596,380)	
Repayment of bond principal	1,010,000	
Repayment of notes payable	592,825	
Amortization of bond premium	<u>29,819</u>	(4,500,336)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (75,002)	
Decrease in compensated absences payable	267,048	
Increase in accrued landfill postclosure care costs	(40,000)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(313,239)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>511,966</u>	350,773
Changes in net position of governmental activities (Exhibit B)		<u>\$ 6,019,296</u>

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

EXHIBIT D-1
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 20,922,817	\$ 20,922,817	\$ 21,090,683	\$ 167,866
Licenses and permits	6,026,000	6,026,133	7,073,464	1,047,331
Intergovernmental receivable	3,149,615	3,691,155	3,873,370	182,215
Charges for services	904,704	1,587,216	1,165,988	(421,228)
Miscellaneous	163,000	198,057	235,160	37,103
Total revenues	<u>31,166,136</u>	<u>32,425,378</u>	<u>33,438,665</u>	<u>1,013,287</u>
EXPENDITURES				
Current:				
General government	4,223,503	4,197,432	3,847,802	349,630
Public safety	17,897,745	18,141,298	18,178,060	(36,762)
Highways and streets	5,199,543	5,683,787	5,780,874	(97,087)
Sanitation	2,095,828	2,095,828	2,216,857	(121,029)
Health	133,559	133,559	128,998	4,561
Welfare	80,000	40,000	30,007	9,993
Culture and recreation	779,582	827,893	745,118	82,775
Debt service:				
Interest	148,225	148,225	152,306	(4,081)
Capital outlay	-	677,288	131,177	546,111
Total expenditures	<u>30,557,985</u>	<u>31,945,310</u>	<u>31,211,199</u>	<u>734,111</u>
Excess of revenues over expenditures	<u>608,151</u>	<u>480,068</u>	<u>2,227,466</u>	<u>1,747,398</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	111,677	287,328	770,327	482,999
Transfers out	<u>(1,444,828)</u>	<u>(1,492,396)</u>	<u>(1,397,162)</u>	<u>95,234</u>
Total other financing sources (uses)	<u>(1,333,151)</u>	<u>(1,205,068)</u>	<u>(626,835)</u>	<u>578,233</u>
Net change in fund balances	<u>\$ (725,000)</u>	<u>\$ (725,000)</u>	1,600,631	<u>\$ 2,325,631</u>
Increase in nonspendable fund balance			(284,755)	
Increase in restricted fund balance			(3,511)	
Unassigned fund balance, beginning			8,195,441	
Unassigned fund balance, ending			<u>\$ 9,507,806</u>	

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

EXHIBIT D-2
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Water Fund
For the Fiscal Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 4,155,090	\$ 4,308,167	\$ 153,077
Miscellaneous	17,500	4,432	(13,068)
Total revenues	<u>4,172,590</u>	<u>4,312,599</u>	<u>140,009</u>
EXPENDITURES			
Current:			
Water distribution and treatment	3,372,684	3,390,419	(17,735)
Debt service:			
Principal	1,010,000	1,010,000	-
Interest	183,906	183,906	-
Total expenditures	<u>4,566,590</u>	<u>4,584,325</u>	<u>(17,735)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(394,000)</u>	<u>(271,726)</u>	<u>122,274</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	60,000	-	(60,000)
Transfers out	(66,000)	(66,000)	-
Total other financing sources (uses)	<u>(6,000)</u>	<u>(66,000)</u>	<u>(60,000)</u>
Net change in fund balances	<u>\$ (400,000)</u>	<u>(337,726)</u>	<u>\$ 62,274</u>
Restricted fund balance, beginning, as restated (see Note 20)		<u>2,844,377</u>	
Restricted fund balance, ending		<u>\$ 2,506,651</u>	

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

EXHIBIT D-3
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Sewer Fund
For the Fiscal Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 1,230,737	\$ 1,355,745	\$ 125,008
Miscellaneous	20,728	14,146	(6,582)
Total revenues	<u>1,251,465</u>	<u>1,369,891</u>	<u>118,426</u>
EXPENDITURES			
Current:			
Sanitation	1,637,465	1,470,247	167,218
Capital outlay	470,000	231,805	238,195
Total expenditures	<u>2,107,465</u>	<u>1,702,052</u>	<u>405,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(856,000)</u>	<u>(332,161)</u>	<u>523,839</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	815,000	273,511	(541,489)
Transfers out	(59,000)	(59,000)	-
Total other financing sources (uses)	<u>756,000</u>	<u>214,511</u>	<u>(541,489)</u>
Net change in fund balances	<u>\$ (100,000)</u>	<u>(117,650)</u>	<u>\$ (17,650)</u>
Restricted fund balance, beginning		565,808	
Restricted fund balance, ending		<u>\$ 448,158</u>	

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

EXHIBIT E-1
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2023

	Private Purpose Trust	Custodial Funds	Total
ASSETS			
Cash and cash equivalents	\$ 292	\$ 1,055,463	\$ 1,055,755
Investments	10,912	1,240,990	1,251,902
Intergovernmental receivable	-	24,491,428	24,491,428
Accrued interest receivable	1	4,303	4,304
Total assets	<u>11,205</u>	<u>26,792,184</u>	<u>26,803,389</u>
LIABILITIES			
Accounts payable	-	17,691	17,691
Intergovernmental payables:			
School	-	22,529,207	22,529,207
County	-	1,962,221	1,962,221
Total liabilities	<u>-</u>	<u>24,509,119</u>	<u>24,509,119</u>
NET POSITION			
Restricted	<u>\$ 11,205</u>	<u>\$ 2,283,065</u>	<u>\$ 2,294,270</u>

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

EXHIBIT E-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2023

	Private Purpose Trust	Custodial Funds	Total
ADDITIONS			
Contributions	\$ 6,034	\$ 578,975	\$ 585,009
Investment earnings	285	47,300	47,585
Unrealized gain on investments	573	58,887	59,460
Tax collections for other governments	-	49,866,834	49,866,834
Total additions	<u>6,892</u>	<u>50,551,996</u>	<u>50,558,888</u>
DEDUCTIONS			
Scholarships	3,000	-	3,000
Payments of taxes or fees to other governments	-	49,866,834	49,866,834
Payments for escrow purposes	-	305,535	305,535
Total deductions	<u>3,000</u>	<u>50,172,369</u>	<u>50,175,369</u>
Change in net position	3,892	379,627	383,519
Net position, beginning	7,313	1,903,438	1,910,751
Net position, ending	<u>\$ 11,205</u>	<u>\$ 2,283,065</u>	<u>\$ 2,294,270</u>

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

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB Statement No. 14 (as amended). The Town has no component units to include in its reporting entity.

1-B Basis of Accounting and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded all of the depreciation expense in this statement. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the library, conservation, land use change tax, other fees, ARPA, and expendable trust funds are consolidated in the general fund.

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the water fund.

Sewer Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the sewer fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the permanent funds including the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports eleven nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds, which are custodial in nature and do not involve measurement of results of operations. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price for an identical asset or liability in an active market (e.g., an equity security traded on a major exchange) provides the most reliable fair value measurement and, if available, should be used to measure the fair value in that particular market.

Level 2 – The categorization of an asset/liability as Level 1 requires that it is traded in an active market. If an instrument is not traded in an active market, it may fall to Level 2. Level 2 inputs are inputs that are observable, either directly or indirectly, but do not qualify as Level 1.

Level 3 – Reporting entities may use unobservable inputs to measure fair value if relevant observable inputs are not available, thereby allowing for situations in which there is little, if any market activity for the asset or liability at the measurement date. These unobservable inputs are considered Level 3.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-F Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of gasoline and diesel fuel which is held for consumption. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

1-H Capital Assets

Capital assets are reported in the applicable governmental activities in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position. As discussed in Note 1-B, not all of the Town's capital assets have been included as they have not been inventoried at historical cost.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated (except for land and construction on progress which are not depreciated) using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Capital Asset Classes:	
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20
Infrastructure	7-50

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 16, 2022, and December 8, 2022, and due on July 1, 2022, and January 17, 2023. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2023, and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable taxes at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Hudson School District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2022, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 4,581,821,419
For all other taxes	\$ 4,768,015,119

The tax rates and amounts assessed for the year ended June 30, 2023 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.58	\$ 21,843,262
School portion:		
State of New Hampshire	\$1.02	4,653,493
Local	\$8.28	39,493,094
County portion	\$0.81	3,862,375
Total	\$14.69	\$ 69,852,224

1-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2023.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The Town has four types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. Property taxes not collected within 60-days of the fiscal year end, subsequent period tax commitments and taxes collected in advance are all reported as deferred inflows of resources. In addition, unavailable revenues from grants and donations arises when the related eligible expenditures will not be made until the subsequent period.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-M Compensated Absences

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-N Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-P Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2023

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town’s actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-Q Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government’s fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 8% of the general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriations.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives and impairment of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, and accrued landfill postclosure care costs, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, water, and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2023, \$600,000 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally the voters approved three warrant articles at the March 2022 Annual Town Meeting authorizing the use of \$125,000 of unassigned fund balance.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general, water, and sewer funds are as follows:

General Fund:	
Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 34,208,992
Adjustment:	
Basis difference:	
Inception of finance purchases	204,000
GASB Statement No. 54:	
To record revenue of the blended funds	1,270,437
To eliminate transfers between blended funds	(675,327)
Change in deferred tax revenue relating to 60-day revenue recognition	(24,553)
Change in allowance for uncollectible property taxes	(4,228)
Per Exhibit C-3 (GAAP basis)	<u>\$ 34,979,321</u>
	<i>(Continued)</i>

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Budgetary reconciliations to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 32,608,361
Adjustment:	
Basis differences:	
Inception of finance purchases	204,000
Encumbrances, beginning	493,294
Encumbrances, ending	(117,783)
GASB Statement No. 54:	
To record expenditures of the blended funds	1,627,766
To eliminate transfers between blended funds	(1,397,162)
Per Exhibit C-3 (GAAP basis)	<u>\$ 33,418,476</u>
Water Fund:	
Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 4,312,599
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record revenue of the blended funds	102,555
To record unrealized investment gains	255,243
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,670,397</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 4,650,325
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To recognize transfer between blended funds	216,960
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,867,285</u>
Sewer Fund:	
Revenues and other financing sources:	
Per Exhibit D-3 (budgetary basis)	\$ 1,643,402
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record revenue of the blended funds	311,404
To record unrealized investment losses	647,314
To eliminate transfers between blended funds	(85,551)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,516,569</u>
Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 1,761,052
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To eliminate transfers between blended funds	(59,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,702,052</u>

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2-C Accounting Change

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$62,315,375 and the bank balances totaled \$61,844,010. Petty cash totaled \$2,400.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 61,259,620
Cash per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit E-1)	1,055,755
Total cash and cash equivalents	\$ 62,315,375

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of June 30, 2023:

Investment Type	Valuation Measurement Method	Reported Balance	Returning Maturity			Exempt from Disclosure
			Less than 1	1-5 Years	5-10 Years	
Common stock	Level 1	\$ 3,823,982	\$ -	\$ -	\$ -	\$ 3,823,982
Corporate bonds	Level 2	4,174,696	164,051	3,209,877	800,768	-
Equity mutual funds	Level 1	8,092,975	-	-	-	8,092,975
Fixed income mutual funds	Level 2	130,656	-	-	-	130,656
Real estate/tangible assets	Level 1	166,811	-	-	-	166,811
U.S. Government agency bonds	Level 2	5,928,977	875,943	3,367,232	1,685,802	-
Total		\$ 22,318,097	\$ 1,039,994	\$ 6,577,109	\$ 2,486,570	\$ 12,214,424

Interest Rate Risk - This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Board of Selectmen minimize interest rate risk by investing primarily in short-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with their policy. The Trustees of Trust funds investment policy dictate that bonds, notes, or other obligations of the U.S. Government, U.S. Government Agencies, municipalities, private corporations, or other agencies as noted in RSA 31:25d, shall be limited to maturities of 10 years or less.

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Credit Risk - The Board of Selectmen's investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio with the objective of mitigating credit risk. The Trustees of Trust Funds investment in bonds, notes, or other obligations of the U.S. Government, the quality of these bonds, as rated by at least two major ratings firms, shall be no less than investment grade.

For Trustees of Trust Fund investments as approved by the State of New Hampshire Banking Commissioners, such investments shall have a Morning Star rating of at least three stars. The Town's investment pool had the following credit risk structure:

Investment Type	Reported Balance	Exempt From Disclosure	Rating as of Year End	
			AA	A
Common stock	\$ 3,823,982	\$ 3,823,982	\$ -	\$ -
Corporate bonds	4,174,696	-	-	4,174,696
Equity mutual funds	8,092,975	8,092,975	-	-
Fixed income mutual funds	130,656	130,656	-	-
Real estate/tangible assets	166,811	166,811	-	-
U.S. Government agency bonds	5,928,977	-	5,928,977	-
Total	<u>\$ 22,318,097</u>	<u>\$ 12,214,424</u>	<u>\$ 5,928,977</u>	<u>\$ 4,174,696</u>

Custodial Credit Risk - This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Board of Selectmen investments shall be fully collateralized with the delivery of U.S. Government obligations, U.S. Government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 100% of the deposits in each case. The Trustees of Trust Funds investments in certificates of deposits (if any), any balances in excess of FDIC will be collateralized.

Concentration of Credit Risk - The Board of Selectmen places no limit on the amount it may invest in any one issuer. The Trustees of Trust Funds may be invested in the following instruments listed up to the maximum percentages shown below:

Investment Instrument		Capital Reserves
Certificates of Deposit	50%	40%
U.S. Government Bonds	30%	40%
Checking Accounts	10%	50%
Savings Accounts	10%	50%
Money Market Accounts	40%	50%
Corporate Bonds	50%	50%
Corporate Equities	60%	60%

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 21,066,195
Investments per Statement of Fiduciary Net Position - Fiduciary Funds (Exhibit E-1)	<u>1,251,902</u>
Total investments	<u>\$ 22,318,097</u>

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NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2023. The amount has been reduced by an allowance for an estimated uncollectible amount of \$49,112. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2023	\$ 4,007,552	\$ 4,007,552
Unredeemed (under tax lien):		
Levy of 2022	318,690	318,690
Levy of 2021	136,379	136,379
Levy of 2020	54,910	54,910
Levies of 2019 and prior	15,886	15,886
Yield	760	760
Less: allowance for estimated uncollectible taxes	(49,112) *	-
Net taxes receivable	\$ 4,485,065	\$ 4,534,177

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2023, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2023 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Funds					Custodial Funds
	General	Water	Sewer	Other Governmental Funds	Total	
Receivables:						
Accounts	\$ 1,133,293	\$ 544,062	\$ 306,612	\$ 43,417	\$ 2,027,384	\$ -
Accrued interest	11,649	14,760	45,737	142	72,288	-
Intergovernmental	2,397	-	-	1,806	4,203	24,491,428
Special assessments	-	-	174,434	-	174,434	-
Voluntary tax liens	133,889	-	-	-	133,889	-
Gross receivables	1,281,228	558,822	526,783	45,365	2,412,198	24,491,428
Less: allowance for uncollectibles	(825,368)	(18,352)	(7,717)	-	(851,437)	-
Net total receivables	\$ 455,860	\$ 540,470	\$ 519,066	\$ 45,365	\$ 1,560,761	\$ 24,491,428

^Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Hudson School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 10.

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NOTE 7 – PREPAID ITEMS

Prepaid items at June 30, 2023 consisted of the following:

	Governmental Activities (Exhibit A)	Governmental Funds (Exhibit C-1)
Library appropriation paid in advance	\$ 286,804	\$ 286,804
Postage	17,644	17,644
Total	\$ 304,448	\$ 304,448

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 is as follows:

	Balance, beginning (as restated)	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,945,566	\$ -	\$ -	\$ 10,945,566
Construction in progress	1,859,733	4,670,490	(767,469)	5,762,754
Total capital assets not being depreciated	12,805,299	4,670,490	(767,469)	16,708,320
Being depreciated:				
Land improvements	1,230,458	140,844	-	1,371,302
Buildings and building improvements	20,921,912	152,677	(85,000)	20,989,589
Machinery, equipment, and vehicles	13,588,691	1,451,976	(390,232)	14,650,435
Infrastructure	5,448,012	-	-	5,448,012
Total capital assets being depreciated	41,189,073	1,745,497	(475,232)	42,459,338
Total all capital assets	53,994,372	6,415,987	(1,242,701)	59,167,658
Less accumulated depreciation:				
Land improvements	(139,133)	(47,538)	-	(186,671)
Buildings and building improvements	(9,121,176)	(552,874)	8,721	(9,665,329)
Machinery, equipment, and vehicles	(7,155,489)	(922,861)	343,154	(7,735,196)
Infrastructure	(856,569)	(290,059)	-	(1,146,628)
Total accumulated depreciation	(17,272,367)	(1,813,332)	351,875	(18,733,824)
Net book value, capital assets being depreciated	23,916,706	(67,835)	(123,357)	23,725,514
Net book value, all capital assets	\$ 36,722,005	\$ 4,602,655	\$ (890,826)	\$ 40,433,834

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 87,066
Public safety	690,169
Highways and streets	472,380
Sanitation	17,015
Water	165,984
Culture and recreation	380,718
Total depreciation expense	\$ 1,813,332

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NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2023 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 2,567
General	Sewer	100,878
General	Nonmajor	45,223
		\$ 148,668

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended June 30, 2023 is as follows:

	Transfers In:		Total
	General Fund	Sewer Fund	
Transfers out:			
Water fund	\$ 95,000	\$ 187,960	\$ 282,960

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at June 30, 2023 consist of the following:

	Governmental Fund	Fiduciary Funds
	General	
Property tax due to custodial fund	\$ 24,491,428 ²	\$ -
Contributions due to the New Hampshire Retirement System	619,731	-
Fees due to the State of New Hampshire	9,137	-
Other amounts due to governments	613	-
Property tax due to school district	-	22,529,207 ³
Property tax due to county	-	1,962,221 ³
	\$ 25,120,909	\$ 24,491,428

² Property taxes due to the custodial fund represent amounts collected by the Town on behalf of Hudson School District and Hillsborough County are reported as a component of general fund cash at year-end.

³ Property taxes due to the Hudson School District and Hillsborough County represent amounts collected by the Town that will be paid to the School District and County in the next fiscal year.

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NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Governmental Activities
Amounts related to pensions, see Note 14	\$ 9,007,655
Amounts related to OPEB, see Note 15	2,686,827
Total deferred inflows of resources	\$ 11,694,482

Deferred inflows of resources are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund	Total
Property taxes levied prior to their due date	\$ 11,095,029	\$ 11,095,029	\$ -	\$ -	\$ 11,095,029
Property taxes collected in advance of the due date	96,640	96,640	-	-	96,640
Deferred property taxes not collected within 60 days of fiscal year-end	-	142,150	-	-	142,150
Hookup fees not currently available	4,204,565	-	4,204,565	-	4,204,565
Betterment assessments not currently available	149,466	-	-	149,466	149,466
American Rescue Plan Act (ARPA) and SB 401 funds	1,797,337	1,797,337	-	-	1,797,337
Amounts related to pensions, see Note 14	468,596	-	-	-	-
Amounts related to OPEB, see Note 15	10,884,530	-	-	-	-
Total deferred inflows of resources	\$ 28,696,163	\$ 13,131,156	\$ 4,204,565	\$ 149,466	\$ 17,485,187

NOTE 12 – OVER-LAPPING DEBT

The Town is responsible for its proportionate share of the debt held by the City of Nashua. As of June 30, 2023, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	\$ 3,614,126	12.58%	\$ 454,657

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 5,665,000	\$ 5,332,600	\$ (1,010,000)	\$ 9,987,600	\$ 1,271,700	\$ 8,715,900
Premium	-	596,380	(29,819)	566,561	29,819	536,742
Total bonds payable	5,665,000	5,928,980	(1,039,819)	10,554,161	1,301,519	9,252,642
Notes payable:						
Direct borrowings	2,457,465	204,000	(592,825)	2,068,640	520,409	1,548,231
Compensated absences	2,522,538	-	(267,048)	2,255,490	91,844	2,163,646
Accrued landfill postclosure care costs	90,000	40,000	-	130,000	-	130,000
Net pension liability	26,698,574	8,014,659	-	34,713,233	-	34,713,233
Not other postemployment benefits	17,662,154	-	(9,946,796)	7,715,358	-	7,715,358
Total long-term liabilities	\$ 55,095,731	\$ 14,187,639	\$ (11,846,488)	\$ 57,436,882	\$ 1,913,772	\$ 55,523,110

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Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2023
Bonds payable - direct placements:					
Water utility	\$ 2,272,337	2002	2025	4.14	\$ 220,000
Water utility	\$ 18,872,663	2005	2028	4.14	4,435,000
Police facility	\$ 5,928,980	2023	2043	3.38	5,332,600
Total bonds payable					<u>9,987,600</u>
Notes payable - direct borrowings:					
2017 Seagrave Fire Pumper	\$ 508,000	2017	2027	2.99	214,551
2018 Seagrave Fire Aerial Truck	\$ 953,196	2019	2028	3.79	503,440
2018 Seagrave Fire Pumper	\$ 515,000	2019	2028	3.99	272,862
2020 Seagrave Fire Pumper	\$ 590,665	2020	2030	2.78	419,482
2021 (2) 6-Wheel Dump Trucks	\$ 212,265	2021	2025	2.79	109,306
2022 Ford F-550 Ambulance	\$ 622,000	2022	2025	2.62	311,892
Kubota Tractor	\$ 127,025	2022	2026	3.44	76,157
2022 Front End Loader	\$ 204,000	2023	2027	3.76-5.66	160,950
Total notes payable					<u>2,068,640</u>
Total					<u>\$ 12,056,240</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placements		
	Principal	Interest	Total
2024	\$ 1,271,700	\$ 387,237	\$ 1,658,937
2025	1,271,700	329,386	1,601,086
2026	1,156,700	271,094	1,427,794
2027	1,146,700	220,555	1,367,255
2028	1,141,700	209,353	1,351,053
2029-2033	1,333,100	783,140	2,116,240
2034-2038	1,333,000	443,223	1,776,223
2039-2043	1,333,000	136,633	1,469,633
Totals	<u>\$ 9,987,600</u>	<u>\$ 2,780,621</u>	<u>\$ 12,768,221</u>

Fiscal Year Ending June 30,	Notes - Direct Borrowings		
	Principal	Interest	Total
2024	\$ 520,409	\$ 68,278	\$ 588,687
2025	536,907	51,779	588,686
2026	334,890	34,743	369,633
2027	319,494	22,986	342,480
2028	228,753	11,744	240,497
2029-2030	128,187	5,378	133,565
Totals	<u>\$ 2,068,640</u>	<u>\$ 194,908</u>	<u>\$ 2,263,548</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

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Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$130,000 as of June 30, 2023. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2023. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 14 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$3,504,014 which was paid in full.

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2023 the Town reported a liability of \$34,713,233 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town’s proportion was 0.61% which was an increase of 0.01% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Town recognized pension expense of \$3,842,490. At June 30, 2023 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,690,081	\$ 335,338
Changes in assumptions	1,846,467	-
Net difference between projected and actual investment earnings on pension plan investments	1,315,587	-
Differences between expected and actual experience	651,506	133,258
Contributions subsequent to the measurement date	3,504,014	-
Total	\$ 9,007,655	\$ 468,596

The \$3,504,014 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 1,755,833
2025	1,572,999
2026	(130,187)
2027	1,836,400
Totals	\$ 5,035,045

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

- Inflation: 2.0%
- Salary increases: 5.4% average, including inflation
- Wage inflation: 2.75% (2.25% for teachers)
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 46,576,407	\$ 34,713,233	\$ 24,850,102

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

15-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

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Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2023 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions - The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2023, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$296,840, which was paid in full.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources Related to OPEB - At June 30, 2023, the Town reported a liability of \$2,663,852 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.70% which was an increase of 0.04% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Town recognized OPEB expense of \$270,369. At June 30, 2023, the Town reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 7,280
Contributions subsequent to the measurement date	296,840
Total	\$ 304,120

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The \$296,840 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 1,210
2025	314
2026	(2,864)
2027	8,620
Totals	<u>\$ 7,280</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021, and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	<u>100.00%</u>	<u>7.30%</u>

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 2,892,065	\$ 2,663,852	\$ 2,465,096

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

15-B Town of Hudson Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Active employees	124
Total participants covered by OPEB plan	140

Total OPEB Liability – The Town’s total OPEB liability of \$5,051,506 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.65%
Healthcare Cost Trend Rates:	
Current Year Trend	7.50%
Second Year Trend	7.00%
Decrement	0.50%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.50%

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The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2023.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2022	2023
OPEB liability beginning of year	\$ 14,181,404	\$ 15,010,754
Changes for the year:		
Service cost	811,491	290,237
Interest	303,236	181,878
Assumption changes and difference between actual and expected experience	-	(10,204,716)
Benefit payments	(285,377)	(226,647)
OPEB liability end of year	<u>\$ 15,010,754</u>	<u>\$ 5,051,506</u>

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2022, actuarial valuation was prepared using a discount rate of 3.65%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$4,583,669 or by 9.26%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$5,582,173 or by 10.51%.

	Discount Rate		
	1% Decrease	Baseline 3.65%	1% Increase
Total OPEB Liability	<u>\$ 5,582,173</u>	<u>\$ 5,051,506</u>	<u>\$ 4,583,669</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2022, actuarial valuation was prepared using an initial trend rate of 7.50%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$5,818,774 or by 15.19%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$4,420,446 or by 12.49%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.50%	1% Increase
Total OPEB Liability	<u>\$ 4,420,446</u>	<u>\$ 5,051,506</u>	<u>\$ 5,818,774</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the Town recognized OPEB expense of \$256,171. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 572,082	\$ 6,868,372
Differences between expected and actual experience	1,810,625	4,016,158
Total	<u>\$ 2,382,707</u>	<u>\$ 10,884,530</u>

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 982,540
2025	1,064,464
2026	1,064,464
2027	1,023,579
2028	1,167,588
Thereafter	3,199,188
Totals	<u>\$ 8,501,823</u>

NOTE 16 – COMMITMENTS

The Town has active construction projects as of June 30, 2023. At year-end, the Town commitments with contractors for specific projects are as follows:

Capital Project Program	Spent to Date	Remaining Commitment
Police Facility	<u>\$ 2,102,687</u>	<u>\$ 3,991,985</u>

NOTE 17 - ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2023 are as follows:

General fund:	
General government	\$ 35,380
Public safety	57,658
Capital outlay (<i>Non-lapsing Appropriations</i>)	24,745
Total encumbrances	<u>\$ 117,783</u>

NOTE 18 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Governmental activities and fiduciary funds net position reported on the Statements of Net Position at June 30, 2023 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value of all capital assets	\$ 40,433,834	\$ -
Less:		
General obligation bonds payable	(9,987,600)	-
Unamortized bond premiums	(566,561)	-
Notes payable	(2,068,640)	-
Amount of debt related to unspent proceeds	3,826,293	-
Total net investment in capital assets	<u>31,637,326</u>	<u>-</u>

(Continued)

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Governmental activities and fiduciary funds net position continued:

	Governmental Activities	Fiduciary Funds
Restricted net position:		
Permanent trust funds - principal	184,132	-
Permanent trust funds - income	81,909	-
Donations	144,185	-
Library	399,957	-
Water	2,506,651	-
Sewer	448,158	-
Police forfeiture	268,142	-
Planning board	56,898	-
Impact fees	1,658,693	-
Forest management	15,767	-
Individuals, organizations, and other governments	-	2,294,270
Total restricted net position	<u>5,764,492</u>	<u>2,294,270</u>
Unrestricted	(9,994,589)	-
Total net position	<u>\$ 27,407,229</u>	<u>\$ 2,294,270</u>

NOTE 19 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2023 include the following:

	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Inventory	\$ 19,149	\$ -	\$ -	\$ -	\$ 19,149
Prepaid items	304,448	-	-	-	304,448
Other permanent fund - principal balance	-	-	-	85,880	85,880
Library permanent fund - principal balance	-	-	-	98,252	98,252
Total nonspendable fund balance	<u>323,597</u>	<u>-</u>	<u>-</u>	<u>184,132</u>	<u>507,729</u>
Restricted:					
Donations	144,185	-	-	-	144,185
Library	399,957	-	-	-	399,957
Water	-	2,506,651	-	-	2,506,651
Sewer	-	-	448,158	-	448,158
Police forfeiture	-	-	-	268,142	268,142
Planning board	-	-	-	56,898	56,898
Impact fees	-	-	-	1,658,693	1,658,693
Forest management	-	-	-	15,767	15,767
Other permanent fund - income balance	-	-	-	62,316	62,316
Library permanent fund - income balance	-	-	-	19,593	19,593
Capital project	-	-	-	3,826,293	3,826,293
Total restricted fund balance	<u>544,142</u>	<u>2,506,651</u>	<u>448,158</u>	<u>5,907,702</u>	<u>9,406,653</u>

(Continued)

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Governmental fund balances continued:

	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	Total Governmental Funds
Committed:					
Non-lapsing appropriation	24,745	-	-	-	24,745
Voted from surplus	125,000	-	-	-	125,000
Expendable trusts	3,437,439	4,402,634	13,369,247	-	21,209,320
Conservation commission	1,965,154	-	-	-	1,965,154
Senior activities	-	-	-	109,347	109,347
Community TV revolving fund	-	-	-	117,655	117,655
Emergency management revolving fund	-	-	-	502,335	502,335
Total committed fund balance	<u>5,552,338</u>	<u>4,402,634</u>	<u>13,369,247</u>	<u>729,337</u>	<u>24,053,556</u>
Assigned:					
Encumbrances	93,038	-	-	-	93,038
Abatement contingency	700,000	-	-	-	700,000
Total assigned fund balance	<u>793,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>793,038</u>
Unassigned	<u>9,414,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,414,768</u>
Total governmental fund balances	<u>\$ 16,627,883</u>	<u>\$ 6,909,285</u>	<u>\$ 13,817,405</u>	<u>\$ 6,821,171</u>	<u>\$ 44,175,744</u>

NOTE 20 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2022, was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	Water Fund
To correct prior year accruals	\$ (594,995)	\$ (594,995)
To record changes in capital assets related to prior periods	1,484,563	-
Net position/fund balance, as previously reported	20,498,365	7,701,168
Net position/fund balance, as restated	<u>\$ 21,387,933</u>	<u>\$ 7,106,173</u>

NOTE 21 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2023, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23 the Town paid \$308,093 and \$284,612 respectively, to Primex for property/liability, and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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NOTE 22 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

As of June 30, 2023, no such arrangements were identified.

NOTE 23 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 24 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 23, 2024, the date the June 30, 2023 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

Fiscal year-end	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net pension liability	0.57%	0.56%	0.55%	0.56%	0.58%	0.56%	0.57%	0.55%	0.60%	0.61%
Town's proportionate share of the net pension liability	\$ 24,397,417	\$ 20,834,147	\$ 21,703,799	\$ 30,028,780	\$ 28,411,801	\$ 27,186,868	\$ 27,479,280	\$ 35,377,535	\$ 26,698,574	\$ 34,713,233
Town's covered payroll (as of measurement date)	\$ 10,368,293	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140
Town's proportionate share of the net pension liability as a percentage of its covered payroll	235.31%	200.94%	202.12%	272.35%	250.06%	229.40%	221.64%	278.10%	187.34%	230.39%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	57.77%	64.73%	65.59%	58.72%	72.22%	65.12%

The Notes to the Required Supplementary Information—Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Fiscal year-end										
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 1,409,575	\$ 1,800,699	\$ 1,838,020	\$ 2,022,094	\$ 2,116,407	\$ 2,386,346	\$ 2,485,315	\$ 2,457,132	\$ 3,478,778	\$ 3,504,014
Contributions in relation to the contractually required contributions	1,409,575	1,800,699	1,838,020	2,022,094	2,116,407	2,386,346	2,485,315	2,457,132	3,478,778	3,504,014
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of fiscal year)	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124
Contributions as a percentage of covered payroll	13.60%	16.77%	16.67%	17.80%	17.86%	19.25%	19.54%	17.24%	23.09%	22.81%

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

TOWN OF HUDSON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

***Schedule of the Town's Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

Fiscal-year end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net OPEB liability	0.45%	0.46%	0.67%	0.68%	0.61%	0.66%	0.70%
Town's proportionate share of the net OPEB liability (asset)	\$ 2,168,480	\$ 2,103,080	\$ 3,083,911	\$ 2,977,224	\$ 2,655,173	\$ 2,651,400	\$ 2,663,852
Town's covered payroll (as of measurement date)	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.67%	18.51%	26.02%	24.01%	20.87%	18.60%	17.68%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

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

EXHIBIT I
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Fiscal-year end	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 260,278	\$ 272,617	\$ 297,940	\$ 309,911	\$ 281,570	\$ 294,162	\$ 296,840
Contributions in relation to the contractually required contribution	260,278	272,617	297,940	309,911	281,570	294,162	296,840
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of fiscal year end)	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,731,305	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124
Contributions as a percentage of covered payroll	2.29%	2.30%	2.40%	2.43%	1.98%	1.95%	1.93%

The Notes to the Required Supplementary Information—Pension Liability is an integral part of this schedule.

EXHIBIT J
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended June 30, 2023
Unaudited

	June 30,						
	2017	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	\$ 11,227,357	\$ 11,734,293	\$ 12,568,516	\$ 8,650,486	\$ 9,209,076	\$ 14,181,404	\$ 15,010,754
Changes for the year:							
Service cost	603,411	615,479	423,696	438,525	794,334	811,491	290,237
Interest	317,641	331,976	281,134	299,625	286,000	303,236	181,878
Assumption changes and difference between actual and expected experience	(250,010)	58,775	(4,449,372)	-	4,171,337	-	(10,204,716)
Benefit payments	(164,106)	(172,007)	(173,488)	(179,560)	(279,343)	(285,377)	(226,647)
OPEB liability, end of year	<u>\$ 11,734,293</u>	<u>\$ 12,568,516</u>	<u>\$ 8,650,486</u>	<u>\$ 9,209,076</u>	<u>\$ 14,181,404</u>	<u>\$ 15,010,754</u>	<u>\$ 5,051,506</u>
Covered payroll	<u>\$ 9,712,076</u>	<u>\$ 9,906,318</u>	<u>\$ 10,482,232</u>	<u>\$ 10,691,877</u>	<u>\$ 14,301,945</u>	<u>\$ 14,587,984</u>	<u>\$ 10,395,231</u>
Total OPEB liability as a percentage of covered payroll	120.82%	126.87%	82.53%	86.13%	99.16%	102.90%	48.59%

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

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were several changes in assumptions for the current period, as follows:

- The discount rate increased to 3.65% from 2.16%
- Initial trend rates were advanced, the models for trends in subsequent years is based on the Getzen Model as updated through September 2022.
- The election rate for non-instructional employees was reduced to 50% based on expected future enrollment.
- The payroll growth rate was increased from 2.00% to 3.50%
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Rate 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2023. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2023

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 20,724,113	\$ 20,911,731	\$ 187,618
Yield	8,000	18,018	10,018
Timber	8,000	11,360	3,360
Excavation	4,000	7,343	3,343
Payment in lieu of taxes	13,704	-	(13,704)
Interest and penalties on taxes	165,000	142,231	(22,769)
Total from taxes	<u>20,922,817</u>	<u>21,090,683</u>	<u>167,866</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	5,500,000	6,180,838	680,838
Building permits	295,000	544,169	249,169
Other	231,133	348,457	117,324
Total from licenses, permits, and fees	<u>6,026,133</u>	<u>7,073,464</u>	<u>1,047,331</u>
Intergovernmental:			
State:			
Meals and rooms distribution	2,255,050	2,255,050	-
Highway block grant	1,024,063	1,023,963	(100)
Other	10,000	159,315	149,315
Federal:			
Other	402,042	435,042	33,000
Total from intergovernmental	<u>3,691,155</u>	<u>3,873,370</u>	<u>182,215</u>
Charges for services:			
Income from departments	1,587,216	1,165,988	(421,228)
Miscellaneous:			
Sale of municipal property	55,000	6,121	(48,879)
Interest on investments	15,000	183,859	168,859
Other	128,057	45,180	(82,877)
Total from miscellaneous	<u>198,057</u>	<u>235,160</u>	<u>37,103</u>
Other financing sources:			
Transfers in	287,328	770,327	482,999
Total revenues and other financing sources	32,712,706	<u>\$ 34,208,992</u>	<u>\$ 1,496,286</u>
Unassigned fund balance used to reduce tax rate	600,000		
Amounts voted from fund balance	125,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 33,437,706</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 401,606	\$ 391,602	\$ 1,685	\$ 8,319
Election and registration	20,851	451,165	476,250	-	(4,234)
Financial administration	7,304	1,266,278	1,204,613	-	68,969
Revaluation of property	114,821	502,312	455,289	33,695	128,149
Legal	3,750	104,560	110,879	-	(2,569)
Planning and zoning	6,575	539,751	543,205	-	3,121
General government buildings	-	102,399	114,691	-	(12,292)
Cemeterics	-	1,250	8	-	1,242
Insurance, not otherwise allocated	-	555,850	535,903	-	19,947
Other	9,650	272,261	142,933	-	138,978
Total general government	162,951	4,197,432	3,975,373	35,380	349,630
Public safety:					
Police	41,348	9,743,859	9,677,007	30,113	78,087
Fire	186,861	8,311,071	8,638,044	27,545	(167,657)
Emergency management	-	86,368	33,560	-	52,808
Total public safety	228,209	18,141,298	18,348,611	57,658	(36,762)
Highways and streets:					
Administration	-	420,796	417,079	-	3,717
Highways and streets	5,420	5,262,991	5,369,215	-	(100,804)
Total highways and streets	5,420	5,683,787	5,786,294	-	(97,087)
Sanitation:					
Solid waste collection	-	2,095,828	2,216,857	-	(121,029)
Health:					
Pest control	-	133,559	128,998	-	4,561
Welfare:					
Administration and direct assistance	-	40,000	30,007	-	9,993
Culture and recreation:					
Parks and recreation	-	822,293	741,018	-	81,275
Patriotic purposes	-	5,600	4,100	-	1,500
Total culture and recreation	-	827,893	745,118	-	82,775
Debt service:					
Interest on long-term debt	-	148,225	152,306	-	(4,081)
Capital outlay	96,714	677,288	203,146	24,745	546,111
Other financing uses:					
Transfers out	-	1,492,396	1,397,162	-	95,234
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 493,294	\$ 33,437,706	\$ 32,983,872	\$ 117,783	\$ 829,345

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2023

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 8,195,441
Changes:		
Unassigned fund balance used to reduce 2023 tax rate		(600,000)
Amounts voted from fund balance		(125,000)
2022-2023 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,496,286	
Unexpended balance of appropriations (Schedule 2)	829,345	
2022-2023 Budget surplus		2,325,631
Increase in nonspendable fund balance		(284,755)
Increase in restricted fund balance		(3,511)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		9,507,806
<i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(142,150)
Elimination of the allowance for uncollectible taxes		49,112
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		\$ 9,414,768

See Independent Auditor's Report.

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2023

	Special Revenue Funds											Total				
	Senior Activities	Community			Impact Fees	Forest Management	Emergency Services		Capital Project Funds				Permanent Funds			
		Police Forfeiture	TV Revolving Fund	Planning Board			Revolving Fund	Lowell Road	Police Facility	Other	Library					
ASSETS																
Cash and cash equivalents	\$ 110,374	\$ 268,142	\$ 121,914	\$ 56,898	\$ 1,658,693	\$ 15,767	\$ 503,199	\$ -	\$ 4,811,521	\$ 3,868	\$ 2,112	\$ 7,552,488				
Investments	-	-	-	-	-	-	-	-	-	144,314	115,605	259,919				
Accounts receivable	-	-	-	-	-	-	-	43,417	-	-	-	43,417				
Accrued interest receivable	-	-	-	-	-	-	-	-	-	14	128	142				
Due from other governments	-	-	-	-	-	-	-	1,806	-	-	-	1,806				
Total assets	\$ 110,374	\$ 268,142	\$ 121,914	\$ 56,898	\$ 1,658,693	\$ 15,767	\$ 503,199	\$ 45,223	\$ 4,811,521	\$ 148,196	\$ 117,845	\$ 7,857,772				
LIABILITIES																
Accounts payable	\$ 1,027	\$ -	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,758				
Accrued salaries and benefits	-	-	3,208	-	-	-	184	-	-	-	-	3,392				
Retainage payable	-	-	-	-	-	-	-	-	210,269	-	-	210,269				
Contract payable	-	-	-	-	-	-	-	-	774,959	-	-	774,959				
Interfund payable	-	-	-	-	-	-	-	45,223	-	-	-	45,223				
Total liabilities	1,027	-	4,259	-	-	-	864	45,223	985,228	-	-	1,036,601				
FUND BALANCES																
Nonspendable	-	-	-	-	-	-	-	-	-	85,880	98,252	184,132				
Restricted	-	268,142	-	56,898	1,658,693	15,767	-	-	3,826,293	62,316	19,593	5,907,702				
Committed	109,347	-	117,655	-	-	-	502,335	-	-	-	-	729,337				
Total fund balances	109,347	268,142	117,655	56,898	1,658,693	15,767	502,335	-	3,826,293	148,196	117,845	6,821,171				
Total liabilities and fund balances	\$ 110,374	\$ 268,142	\$ 121,914	\$ 56,898	\$ 1,658,693	\$ 15,767	\$ 503,199	\$ 45,223	\$ 4,811,521	\$ 148,196	\$ 117,845	\$ 7,857,772				

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
June 30, 2023

	Custodial Funds								Total
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees	Motor Vehicle Fees	State Fees	
ASSETS									
Cash and cash equivalents	\$ -	\$ 38,283	\$ 567,474	\$ 370,034	\$ 43,204	\$ 36,468	\$ -	\$ -	\$ 1,055,463
Investments	-	1,240,990	-	-	-	-	-	-	1,240,990
Intergovernmental receivable	24,491,428	-	-	-	-	-	-	-	24,491,428
Accrued interest receivable	-	4,303	-	-	-	-	-	-	4,303
Total assets	\$ 24,491,428	\$ 1,283,576	\$ 567,474	\$ 370,034	\$ 43,204	\$ 36,468	\$ -	\$ -	\$ 26,792,184
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ 17,691	\$ -	\$ -	\$ -	\$ -	\$ 17,691
Intergovernmental payables:									
School	22,529,207	-	-	-	-	-	-	-	22,529,207
County	1,962,221	-	-	-	-	-	-	-	1,962,221
Total liabilities	24,491,428	-	-	17,691	-	-	-	-	24,509,119
NET POSITION									
Restricted	-	1,283,576	567,474	352,343	43,204	36,468	-	-	2,283,065
Total liabilities and net position	\$ 24,491,428	\$ 1,283,576	\$ 567,474	\$ 370,034	\$ 43,204	\$ 36,468	\$ -	\$ -	\$ 26,792,184

See Independent Auditor's Report.

SCHEDULE 7
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2023

	Custodial Funds							Total
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees	State Motor Vehicle Fees	
ADDITIONS								
Contributions	\$ -	\$ 150,000	\$ 175,214	\$ 159,055	\$ 13,052	\$ 81,654	\$ -	\$ 578,975
Investment earnings	-	28,544	11,336	7,420	-	-	-	47,300
Tax collections for other governments	48,008,962	-	-	-	-	-	1,857,872	49,866,834
Unrealized gain on investments	-	58,887	-	-	-	-	-	58,887
Total additions	48,008,962	237,431	186,550	166,475	13,052	81,654	1,857,872	50,551,996
DEDUCTIONS								
Payments of taxes or fees to other governments	48,008,962	-	-	-	-	-	1,857,872	49,866,834
Payments for escrow purposes	-	-	-	164,721	24,815	115,999	-	305,535
Total deductions	48,008,962	-	-	164,721	24,815	115,999	1,857,872	50,172,369
Change in net position	-	237,431	186,550	1,754	(11,763)	(34,345)	-	379,627
Net position, beginning	-	1,046,145	380,924	350,589	54,967	70,813	-	1,903,438
Net position, ending	-	\$ 1,283,576	\$ 567,474	\$ 352,343	\$ 43,204	\$ 36,468	\$ -	\$ 2,283,065

See Independent Auditor's Report.

***SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS***

Town Warrant 2024



Hudson,
New Hampshire



Proposed Budget

Hudson

For the period beginning July 1, 2024 and ending June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
KEVIN WALSH	MEMBER AT LARGE	<i>Kevin Walsh</i>
Normand G. Marotta	Chairman	<i>Normand G. Marotta</i>
Gretchen Whiting	Member - School Chair	<i>Gretchen Whiting</i>
D. J. [unclear]	Budget - Selectman	<i>D. J. [unclear]</i>
James Lawrence	Budget	<i>James Lawrence</i>
Kathleen Leary	Member - Budget	<i>Kathleen Leary</i>

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

2024
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
General Government								
4130	Executive	02	\$391,602	\$409,248	\$609,353	\$0	\$609,353	\$0
4140	Election, Registration, and Vital Statistics	02	\$476,250	\$477,875	\$716,327	\$0	\$716,327	\$0
4150	Financial Administration	02	\$1,204,613	\$1,329,786	\$1,433,875	\$0	\$1,433,875	\$0
4152	Property Assessment	02	\$455,289	\$467,304	\$499,538	\$0	\$499,538	\$0
4153	Legal Expense	02	\$110,879	\$120,000	\$120,000	\$0	\$120,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	02	\$543,205	\$656,392	\$650,122	\$0	\$650,122	\$0
4194	General Government Buildings	02	\$114,691	\$109,596	\$111,098	\$0	\$111,098	\$0
4195	Cemeteries	02	\$8	\$1,250	\$5,050	\$0	\$5,050	\$0
4196	Insurance Not Otherwise Allocated	02	\$535,903	\$590,938	\$644,198	\$0	\$644,198	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	02	\$142,933	\$267,321	\$270,991	\$0	\$270,991	\$0
	General Government Subtotal		\$3,975,373	\$4,429,709	\$5,060,552	\$0	\$5,060,552	\$0
Public Safety								
4210	Police	02	\$9,677,007	\$10,024,069	\$10,406,762	\$0	\$10,406,762	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	02	\$8,638,044	\$8,681,992	\$8,864,258	\$0	\$8,864,258	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management		\$33,560	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$18,348,611	\$18,706,061	\$19,271,020	\$0	\$19,271,020	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending		Selectmen's Appropriations for period ending		Selectmen's Appropriations for period ending		Budget Committee's Appropriations for period ending	
			6/30/2023	6/30/2024	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Airport/Aviation Center										
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets										
4311	Highway Administration	02	\$417,079	\$447,511	\$478,577	\$0	\$478,577	\$0	\$478,577	\$0
4312	Highways and Streets	02	\$5,369,215	\$5,526,311	\$5,624,583	\$0	\$5,624,583	\$0	\$5,624,583	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$5,786,294	\$5,973,822	\$6,103,160	\$0	\$6,103,160	\$0	\$6,103,160	\$0
Sanitation										
4321	Sanitation Administration	02	\$0	\$0	\$2,398,988	\$0	\$2,398,988	\$0	\$2,398,988	\$0
4323	Solid Waste Collection		\$2,216,857	\$2,240,363	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$1,761,052	\$2,177,381	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$3,977,909	\$4,417,764	\$2,398,988	\$0	\$2,398,988	\$0	\$2,398,988	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$1,753,454	\$2,079,487	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$1,636,965	\$1,306,108	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$3,390,419	\$3,385,595	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	02	\$128,998	\$155,913	\$160,627	\$0	\$160,627	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$128,998	\$155,913	\$160,627	\$0	\$160,627	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Welfare								
4441	Welfare Administration		\$30,007	\$65,000	\$0	\$0	\$0	\$0
4442	Direct Assistance	02	\$0	\$0	\$65,000	\$0	\$65,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$30,007	\$65,000	\$65,000	\$0	\$65,000	\$0
Culture and Recreation								
4520	Parks and Recreation	02	\$741,018	\$518,902	\$599,139	\$0	\$599,139	\$0
4550	Library	02	\$1,114,409	\$1,256,499	\$1,304,179	\$0	\$1,304,179	\$0
4583	Patriotic Purposes	02	\$4,100	\$5,600	\$7,100	\$0	\$7,100	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$1,859,527	\$1,781,001	\$1,910,418	\$0	\$1,910,418	\$0
Conservation and Development								
4611	Conservation Administration	02	\$0	\$0	\$52,753	\$0	\$52,753	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$52,753	\$52,753	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$52,753	\$52,753	\$52,753	\$0	\$52,753	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	02,04	\$1,010,000	\$1,271,700	\$1,271,700	\$0	\$1,271,700	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02,04	\$336,212	\$387,238	\$329,386	\$0	\$329,386	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$1,346,212	\$1,658,938	\$1,601,086	\$0	\$1,601,086	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$2,305,833	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$2,305,833	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	03	\$0	\$0	\$2,426,706	\$0	\$2,426,706	\$0
4914W	To Water Proprietary Fund	04	\$0	\$0	\$3,275,509	\$0	\$3,275,509	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$5,702,215	\$0	\$5,702,215	\$0
	Total Operating Budget Appropriations				\$42,325,819	\$0	\$42,325,819	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectments for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectments for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (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
4313	Bridges	09	\$100,000	\$0	\$100,000	\$0
		Purpose: Melendy Road Bridge Rehabilitation				
4319	Other Highway, Streets, and Bridges	10	\$1,000,375	\$0	\$0	\$1,000,375
		Purpose: Circumferential Highway Feasibility Study - Lowell				
4915	To Capital Reserve Funds	11	\$105,000	\$0	\$105,000	\$0
		Purpose: Police Safety Equipment Capital Reserve Funding				
4915	To Capital Reserve Funds	12	\$25,000	\$0	\$25,000	\$0
		Purpose: Property Revaluation Capital Reserve Funding				
4915	To Capital Reserve Funds	13	\$30,000	\$0	\$30,000	\$0
		Purpose: VacCon Truck Replacement Capital Reserve Funding				
4915	To Capital Reserve Funds	14	\$50,000	\$0	\$50,000	\$0
		Purpose: Fire Apparatus Capital Reserve Funding				
4915	To Capital Reserve Funds	15	\$100,000	\$0	\$100,000	\$0
		Purpose: Fire Apparatus Refurbishment/Repair Capital Reserv				
4915	To Capital Reserve Funds	16	\$25,000	\$0	\$25,000	\$0
		Purpose: Fire Equipment Capital Reserve Funding				
4915	To Capital Reserve Funds	17	\$30,000	\$0	\$30,000	\$0
		Purpose: Generator Replacement/Repair Capital Reserve Fundi				
4915	To Capital Reserve Funds	18	\$10,000	\$0	\$10,000	\$0
		Purpose: Benson Park Renovation Capital Reserve Funding				
4915	To Capital Reserve Funds	19	\$100,000	\$0	\$100,000	\$0
		Purpose: Establish a Drainage Capital Reserve Fund				
Total Proposed Special Articles			\$1,575,375	\$0	\$575,000	\$1,000,375



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2025 (Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
4220	Fire	06	\$230,106	\$0	\$230,106	\$0
		<i>Purpose: Firefighters IAFF Union Contract</i>				
4220	Fire	07	\$164,891	\$0	\$164,891	\$0
		<i>Purpose: Funding for One (1) Fire Captain Training Officer</i>				
4312	Highways and Streets	05	\$90,267	\$0	\$90,267	\$0
		<i>Purpose: Hudson Public Works Union Contract</i>				
4312	Highways and Streets	08	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Town Wide Paving</i>				
Total Proposed Individual Articles			\$585,264	\$0	\$585,264	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$18,018	\$8,000	\$8,000
3186	Payment in Lieu of Taxes	02	\$0	\$12,816	\$12,816
3187	Excavation Tax	02	\$7,343	\$5,000	\$5,000
3189	Other Taxes	02	\$11,360	\$8,000	\$8,000
3190	Interest and Penalties on Delinquent Taxes	02	\$142,231	\$165,000	\$165,000
	Taxes Subtotal		\$178,952	\$198,816	\$198,816
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$6,180,838	\$5,750,000	\$6,000,000
3230	Building Permits	02	\$544,169	\$295,000	\$415,000
3290	Other Licenses, Permits, and Fees	02	\$948,457	\$233,000	\$233,000
	Licenses, Permits, and Fees Subtotal		\$7,073,464	\$6,278,000	\$6,648,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$2,255,050	\$1,793,865	\$1,793,865
3353	Highway Block Grant	02	\$1,023,963	\$549,000	\$549,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$705,426	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	02, 10	\$0	\$836,300	\$36,000
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$3,984,439	\$3,179,165	\$2,378,865
Charges for Services					
3401	Income from Departments	02	\$1,055,988	\$1,035,725	\$1,105,890
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	02	\$110,000	\$110,000	\$110,000
Charges for Services Subtotal			\$1,165,988	\$1,145,725	\$1,215,890
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$6,121	\$55,000	\$55,000
3502	Interest on Investments	02	\$183,859	\$290,000	\$290,000
3503	Other	02	\$0	\$3,000	\$3,000
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$45,180	\$0	\$0
Miscellaneous Revenues Subtotal			\$235,160	\$348,000	\$348,000
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Selectmen's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$339,026	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	03, 13, 17	\$1,413,891	\$2,451,706	\$2,451,706
3914W	From Water Proprietary Fund	04, 17	\$4,378,599	\$4,381,665	\$4,381,665
3915	From Capital Reserve Funds		\$321,301	\$0	\$0
3916	From Trust and Fiduciary Funds	02	\$0	\$2,261	\$2,261
3917	From Conservation Funds		\$0	\$0	\$0
			\$6,452,817	\$6,835,632	\$6,835,632
Interfund Operating Transfers In Subtotal					
Other Financing Sources					
3934	Proceeds from LT Notes/Bonds/Other Sources		\$5,928,980	\$0	\$0
9998	Amount Voted from Fund Balance	11, 09	\$0	\$205,000	\$205,000
9999	Fund Balance to Reduce Taxes	02	\$0	\$1,100,000	\$1,100,000
			\$5,928,980	\$1,305,000	\$1,305,000
Other Financing Sources Subtotal					
			\$25,019,800	\$19,290,338	\$18,930,203
Total Estimated Revenues and Credits					



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Budget Summary

Item	Selectmen's Period ending 6/30/2025 (Recommended)	Budget Committee's Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$42,325,819	\$42,325,819
Special Warrant Articles	\$1,575,375	\$575,000
Individual Warrant Articles	\$585,264	\$585,264
Total Appropriations	\$44,486,458	\$43,486,083
Less Amount of Estimated Revenues & Credits	\$19,290,338	\$18,930,203
Estimated Amount of Taxes to be Raised	\$25,196,120	\$24,555,880



Supplemental Schedule

1. Total Recommended by Budget Committee	\$43,486,083
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,271,700
3. Interest: Long-Term Bonds & Notes	\$329,386
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,601,086
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$41,884,997
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$4,188,500
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$320,373
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)	
	\$47,674,583



Default Budget of the Municipality

Hudson

For the period beginning July 1, 2024 and ending June 30, 2025

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 29, 2024

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
Marilyn McGrath	Chairman	
David Morin	Vice-Chairman	
Kara Roy	Selectman	
Robert Guessferd	Selectman	
Dillon Dumont	Selectman	

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/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$409,248	\$4,067	\$0	\$413,315
4140	Election, Registration, and Vital Statistics	\$477,875	\$182,350	\$0	\$660,225
4150	Financial Administration	\$1,329,785	\$36,061	\$0	\$1,365,846
4152	Property Assessment	\$467,304	\$6,754	\$0	\$474,058
4153	Legal Expense	\$120,000	\$0	\$0	\$120,000
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$656,392	\$24,895	\$0	\$681,287
4194	General Government Buildings	\$109,596	\$2,051	\$0	\$111,647
4195	Cemeteries	\$1,250	\$0	\$0	\$1,250
4196	Insurance Not Otherwise Allocated	\$590,938	\$53,260	\$0	\$644,198
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$267,321	\$5,580	\$0	\$272,901
General Government Subtotal		\$4,429,709	\$315,018	\$0	\$4,744,727
Public Safety					
4210	Police	\$9,897,922	\$499,218	\$0	\$10,397,140
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$8,681,992	\$181,510	\$0	\$8,863,502
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$0	\$0	\$0	\$0
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$18,579,914	\$680,728	\$0	\$19,260,642
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$447,511	\$14,954	\$0	\$462,465
4312	Highways and Streets	\$5,526,311	\$64,062	\$0	\$5,590,373
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$5,973,822	\$79,016	\$0	\$6,052,838



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$2,240,383	\$158,606	\$0	\$2,398,989
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$2,177,381	\$200,169	\$0	\$2,377,550
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$4,417,764	\$358,775	\$0	\$4,776,539
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$2,079,487	\$7,462	\$0	\$2,086,949
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$1,306,108	(\$155,000)	\$0	\$1,151,108
Water Distribution and Treatment Subtotal		\$3,385,595	(\$147,538)	\$0	\$3,238,057
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$155,913	\$8,644	\$0	\$164,557
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$155,913	\$8,644	\$0	\$164,557
Welfare					
4441	Welfare Administration	\$65,000	\$0	\$0	\$65,000
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$65,000	\$0	\$0	\$65,000



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$518,902	\$3,496	\$0	\$522,398
4550	Library	\$1,256,499	\$13,351	\$0	\$1,269,850
4583	Patriotic Purposes	\$5,600	\$0	\$0	\$5,600
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,781,001	\$16,847	\$0	\$1,797,848
Conservation and Development					
4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$52,753	\$0	\$0	\$52,753
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$52,753	\$0	\$0	\$52,753
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$1,271,700	\$0	\$0	\$1,271,700
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$387,238	(\$57,852)	\$0	\$329,386
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,658,938	(\$57,852)	\$0	\$1,601,086
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



**2024
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$40,500,409	\$1,253,638	\$0	\$41,754,047



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
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No reasons entered for reductions/increases or one-time appropriations.



2024
WARRANT

Hudson

The inhabitants of the Town of Hudson in the County of Hillsborough in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: Saturday, February 03, 2024
Time: 9:00 a.m.
Location: Hudson Community Center
12 Lions Avenue, Hudson, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 12, 2024
Time: 7:00a.m. - 8:00p.m.
Ward One Location: Hudson Community Center, 12 Lions Ave, Hudson
Ward Two Location: Alvirne High School, 200 Derry Street, Hudson

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 29, 2024, a true and attested copy of this document was posted at the place of meeting and at Rodgers Memorial Library, US Post Office and that an original was delivered to the Town Administrator.

Name	Position	Signature
Marilyn McGrath	Chairman	
David Morin	Vice-Chairman	
Kara Roy	Selectman	
Robert Guessferd	Selectman	
Dillon Dumont	Selectman	



Article 02 General Fund Operating Budget

Shall the Town of Hudson 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 \$35,527,448? Should this article be defeated, the operating budget shall be \$35,044,662 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 4-0
Recommended by the Budget Committee 7-2
Tax Rate Impact is \$0.232
Estimated tax rate is \$4.942

Article 03 Sewer Fund Operating Budget

Shall the Town of Hudson 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 \$2,426,706? Should this article be defeated, the operating budget shall be \$2,375,172 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 04 Water Fund Operating Budget

Shall the Town of Hudson 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 \$4,371,665? Should this article be defeated, the operating budget shall be \$4,334,213 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact \$0.000



Article 05 Hudson Public Works Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union Teamsters Local 633 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 Public Works Department Union Teamsters Local 633 which calls for the following increase in salaries and benefits; Fiscal Year 7/1/24 to 6/30/25 \$90,267, 7/1/25 to 6/30/26 \$99,373, 7/1/26 to 6/30/27 \$105,142, 7/1/27 to 6/30/28 \$105,286, 7/1/28 to 6/30/29 \$108,250, and to raise and appropriate the sum of \$90,267 for the 2024-2025 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.018

Article 06 Firefighters IAFF Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Professional Firefighters of Hudson I.A.F.F. 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 Professional Firefighters of Hudson I.A.F.F. Local 3154 which calls for the following increase in salaries and benefits: Fiscal Year 7/1/24 to 6/30/25 \$230,106, 7/1/25 to 6/30/26 \$231,353, 7/1/26 to 6/30/27 \$275,130 and to raise and appropriate the sum of \$230,106 for the 2024-2025 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.046

Article 07 Funding for One (1) Fire Captain Training Officer

Shall the Town of Hudson vote to raise and appropriate the sum of \$164,891 which represents the cost of wages and benefits to hire one (1) full time Fire Captain Training Officer?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 6-3
Tax Rate Impact is \$0.033

Article 08 Town Wide Paving

Shall the Town of Hudson vote to raise and appropriate \$100,000 for additional paving costs for the Public Works Department? This increase in the Public Works Department's paving budget will be included in the operating budget and default budget in subsequent years.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-1
Tax Rate Impact is \$0.020



Article 09 Melendy Road Bridge Rehabilitation

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 for the construction of Melendy Road Bridge Rehabilitation? This project will be funded from unassigned general fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the construction of Melendy Road Bridge Rehabilitation is completed or by June 30, 2030, whichever is sooner.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 10 Circumferential Highway Feasibility Study

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,375 for a feasibility study and preliminary engineering design for the Circumferential Highway Lowell Road to Route 111 segment? This project will be funded \$800,300 (80%) from a NHDOT Federal grant and \$200,075 to be raised from general taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the feasibility study and preliminary engineering design is completed or by June 30, 2030, whichever is sooner.

Recommended by the Board of Selectmen 3-1
Not Recommended by the Budget Committee 6-3
Tax Rate Impact is \$0.040

Article 11 Police Safety Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$105,000 to be added to the Police Safety Equipment Capital Reserve Fund, previously established March 9, 2021 with said sum to come from the unassigned General Fund balance?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 12 Property Revaluation Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.005

Article 13 VacCon Truck Replacement Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund previously established in March 2006? \$15,000 of this sum will come from the Sewer Utility Fund and the remaining \$15,000 will come from General taxation.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.003



Article 14 Fire Apparatus Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$50,000 which will be added to the Fire Apparatus Capital Reserve Fund previously established by March 14, 2000?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.010

Article 15 Fire Apparatus Refurbishment/Repair Capital Reserv

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 11, 2008?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.020

Article 16 Fire Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Equipment Capital Reserve Fund previously established March 18, 2011?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.005

Article 17 Generator Replacement/Repair Capital Reserve Fundi

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Generator Replacement and Repair Capital Reserve Fund previously established March 8, 2022? \$10,000 will come from the Sewer Fund, \$10,000 will come from the Water Fund and \$10,000 will come from General taxation.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.002

Article 18 Benson Park Renovation Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.002

Article 19 Establish a Drainage Capital Reserve Fund

Shall the Town of Hudson vote to establish a Drainage Capital reserve Fund under the provisions of RSA 35:1 for the purpose of designing, repairing or replacing drainage and drainage infrastructure projects, and to raise and appropriate the sum of \$100,000 to be placed in this fund? Further, to name the Board of Selectmen as agents to expend from said fund.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-1
Tax Rate Impact is \$0.020



Article 20 Discontinue Ambulance Capital Reserve Fund

Shall the Town of Hudson vote to discontinue the Ambulance Capital Reserve Fund previously established August 19, 1994 and transfer the remaining funds into the General Fund?

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 21 Revised Property Tax exemption for the Elderly

Shall the Town of Hudson vote to modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$132,000; for a person 75 years of age up to 80 years, \$156,000; for a person 80 years of age or older \$233,000? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$50,000 or, if married, a combined net income of less than \$60,000; and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved this article shall take effect for the final property tax bill of the 2024 property year.

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 22 Revised Property Tax Exemption for the Disabled

Shall the Town of Hudson vote to modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$132,000? To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition the taxpayer must have a net income of not more than \$50,000 or if married, a combined net income of not more than \$60,000, and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved, this article shall take effect for the final property tax bill of the 2024 property tax year.

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 23 Revised Property Tax Exemption for the Blind

Shall the Town of Hudson vote to modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$132,000? If approved this article shall take effect for the final property tax bill of the 2024 property tax year.

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000



Article 24 Establish Fire Alarm/Master Box Revolving Fund

Shall the Town of Hudson vote to establish a revolving fund pursuant to RSA 31:95-h, (b) for the purpose of providing monitoring and maintenance of the Municipal Fire Alarm/Master Box System? 100% of revenues received for related residential and commercial permit fees shall be deposited in the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's general fund balance. 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 the purposes of Fire Alarm/Master Box maintenance, supplies, training and education, renovation, salaries or associated operating and administrative purposes. The Fire Alarm/Master Box revolving funds shall go into effect on July 1, 2024.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-0-1
Tax Rate Impact is \$0.000

Article 25 Ratification of Lease Agreement South Water Tank

Shall the Town of Hudson vote pursuant to RSA 41:11-a, to ratify a Lease Agreement between the Board of Selectmen and Cellco Partnership d/b/a Verizon Wireless ("Verizon") according to which Verizon will be leasing a portion of the South Water Tank property located at 12 Groves Farm Road (Tax Map 235-012-001) for communications equipment? The initial term of the lease shall be five (5) years, and may be extended for four (4) additional five (5) year terms (total 25 years). Rental payments during the first year of the lease shall be \$28,800.00 and thereafter increase by 2% annually. Copies of the full text of the Lease Agreement are available at the Town Clerk's office.

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 26 Ratification of Lease Agreement West Road Landfill

Shall the Town of Hudson vote, pursuant to RSA 41:11-a, to ratify a Lease Agreement between the Board of Selectmen and Kearsarge Energy, LLC ("Kearsarge") according to which Kearsarge will be leasing a portion of the West Road Landfill property located at 26 West Road (Tax Map 100-002-000) for a solar generation facility? The initial term of the lease shall be twenty five (25) years, and may be extended for three (3) additional five (5) year terms (total 40 years). Rental payments received during the first year of the lease shall be \$48,440 and thereafter increase by 2.25% annually. Copies of the full text of the Lease Agreement are available at the Town Clerk's office.

Recommended by the Board of Selectmen 3-2
Tax Rate Impact is \$0.000

Article 27 Study Needs for New Town Hall (by Petition)

The Town of Hudson will conduct a study to determine the space needs for a new town hall. The study will include a look at renovating the existing town hall versus building a new one elsewhere in town whether it be on land already owned by Hudson or land it would need to acquire. This study will include the costs of renovation versus buying land and building a new facility. A similar study was called for and not started in the 2020 Capital Improvements Plan.

Not Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.000



Article 28 Required Public Input (by Petition)

Should the town require any public board, committee, or general public meeting, to include time for public input regarding anything that board or committee has control over at the start of each meeting? This will offer consistent and reliable opportunities for citizens to express their thoughts, insights, concerns, thanks, and ideas, which will foster understanding and transparency.

Not Recommended by the Board of Selectmen 4-1
Tax rate Impact is \$0.000

Article 29 Comprehensive Infrastructure Study (by Petition)

Should the Town of Hudson complete a comprehensive infrastructure study independently run by a qualified third-party contractor unrelated to the Town of Hudson or the Nashua Regional Planning Commission? This study will include the following:

1. Comprehensive traffic study and impact for the entire town to include all developments being built and approved to be built.
2. Emergency services review of staffing, equipment, and training needed based on the facilities and anticipated demand from all the development. This includes, Police, Fire, and DPW.
3. Impact on our schools based on the high-density housing and the housing development under construction.
4. Sewer and water needs for the town.
5. Review the current impact fees assigned to developers based on this study.
6. The study results are expected to be used to upgrade and improve the Master Plan, Zoning ordinance, Land Use regulations, and to determine the impact to budgets/taxpayers and equipment/facilities/staffing needed to function.

Recommended by the Board of Selectmen 4-0-1
Tax Rate Impact is \$0.000

Article 30 Change Election Day Date (by Petition)

Shall the Town of Hudson and the School District change the date of the elections from the second Tuesday in March to the second Tuesday in April in accordance with RSA 40:14, which would also change the date of the deliberative sessions to a date between the first and second Saturdays after the last Monday in February, inclusive? This warrant will only take effect if it passes on both the town and school districts ballots.

Recommended by the Board of Selectmen 3-1-1
Tax Rate Impact is \$0.000



Article 31 West Road Landfill So. NH RCC (by Petition)

Allow the Southern New Hampshire Radio Control Club continued use of the West Road Landfill Wagner Field, a Federal Aviation Administration Recognized Identification Area. Per the agreement with the Board of Selectmen in July of 1999, the town of Hudson NH will grant continued use of the West Road Landfill capped areas to the Southern New Hampshire Radio Control Club 501C non-profit organization, a fully insured and chartered member of the Academy of Model Aeronautics. This club fosters community efforts related to the building and flying of model aircraft, STEM education, and enablement of skill creation related to employment in the aerospace industry, many past members have subsequently established careers in aviation and aerospace. The club is in need of continued access to a suitable site for flying activities; the current site is recognized by the Federal Aviation Administration and has been granted special permissions allowing for high altitude flights. For the past 24 year the club has donated time, expertise and money to the town of Hudson NH and wishes to remain a vibrant part of the community.

Not Recommended by the Board of Selectmen 3-2
Tax rate Impact is \$0.000

Article 32 Adopt Town Manager Form of Government (by Petition)

Do you favor adoption of the town manager plan as provided in chapter 37 of the Revised Statutes Annotated? For Hudson, the current Town Administrator would assume this role until his retirement or termination of employment. A Town Manager has powers and duties afforded to it by state law whereas a town administrator does not.

Recommended by the Board of Selectmen 4-1
Tax Rate Impact is \$0.000

Article 33 Amend Wetland Conservation District Boundaries

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article IX, Wetland Conservation District, by amending 334-35.A.3, Boundaries, to increase the wetland buffer around wetlands and surface waters from fifty (50) feet to seventy-five (75) for nonresidential uses?

Recommended by the Planning Board 6-0

Article 34 Amend General Regulations - Parking Prohibited

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Hudson Zoning Ordinances as follows: Amend Town Code, Chapter 218, Flood Damage Prevention, to address changes that were identified during a review by the NH Office of Planning and Development related to Floodplain Development in reference to the National Flood Insurance Program.

Recommended by the Planning Board 6-0

Article 35 Amend 334-6 Contractors Yard Definition

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II, Terminology, by amending 334-6, Definitions, to add a definition for Contractor's Yard to read as follows: Contractor's Yard - A lot or portion of a lot used for outdoor storage of construction materials or construction equipment customarily required in the building trade by a construction contractor?

Recommended by the Planning Board 6-0



Article 36 Amend Table of Permitted Uses - Religious Purposes

Are you in favor of the adoption of Amendment No.4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, C.1, to permit the "Use of land or structures used primarily for religious purposes" in all Zoning Districts? The purpose of this amendment is to match the state RSA 674:76, relative to Religious Use of Land and Structures.

Recommended by the Planning Board 6-0

Article 37 Amend Table of Permitted Uses - Farm Stands

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.1, to permit "Seasonal farm stands for retail sale of produce or Christmas trees" in the Industrial (I) District?

Recommended by the Planning Board 6-0

Article 38 Amend Table of Permitted Uses - Auto Fuel Stations

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, table of Permitted Uses, D.11 and D.12, to prohibit "Automotive fuel station" and "Automotive fuel station with general retail" in the General (G) and General-1 (G-1) Zoning Districts?

Recommended by the Planning Board 6-0

Article 39 Amend Table of Permitted Uses - Car Wash

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21 Table of Permitted Uses, D.13, to prohibit "Car wash" in the General (G) and General-1 (G-1) Zoning Districts?

Recommended by the Planning Board 6-0

Article 40 Amend Table of Permitted Uses Mobile Food Services

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.25, to permit "Mobile parked food service" in the Business (B) Zoning District?

Recommended by the Planning Board 6-0

Article 41 Amend Table of Permitted Uses - Outdoor Recreation

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.21, to permit "Outdoor commercial recreation" in the Business (B) Zoning district by right rather than by Special Exception?

Recommended by the Planning Board 6-0



Article 42 Amend Table of Permitted Uses - Itinerant Vendors

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.26, to permit 'Itinerant roadside vending' in the Business (B) Zoning District?

Recommended by the Planning Board 6-0

Article 43 Amend Table of Permitted Uses Remove References

Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.31 and D.32, to eliminated references to "Tattoo parlor" and "Body art/piercing" because they are redundant categories, already covered under D.3, " Personal service establishment, per definition provided in 334-6"?

Recommended by the Planning Board 6-0

Article 44 Rezone Parcels from General to Residential

Are you in favor of the adoption of Amendment No. 12 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows:
Amend the Official Zoning Map of the Town of Hudson by re-zoning certain areas developed for residential purposes from General (G) to Residential-2 (R-2) (See maps for parcels affected?)

Recommended by the Planning Board 6-0

Article 45 Rezone 48-50 Friars Drive to Industrial (I)

Are you in favor of the adoption of Amendment No. 13 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows: Amend the Official Zoning Map of the Town of Hudson by re-zoning from General (G) to Industrial (I) the following parcel of land known as 48 - 50 Friar's Drive, with the following identification number on the Town Assessor's Map: 209-001-000?

Recommended by the Planning Board 5-2

Article 46 Rezone West Road Parcels to Industrial (I)

Are you in favor of the adoption of Amendment No. 14 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows: Amend the Official Zoning Map of the Town of Hudson by re-zoning from Business (B) to Industrial (I) the following parcels of land, which are located along the east border of West Road, with the following identification numbers on the Town Assessor's Maps: 105-002-000, 101-006-000, 101-004-000 and 101-005-000?

Recommended by the Planning Board 5-2

Article 47 Rezone Parcels on Lowell Road

Are you in favor of the adoption of Amendment No. 15 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows: Amend the Official Zoning Map of the Town of Hudson by re-zoning from General (G) to Business (B) the following parcels of land, which are located on Lowell Road, with the following identification numbers on the Town Assessor's Maps: 204-006-000, 210-008-000, 210-006-000 and 209-001-002?

Recommended by the Planning Board 5-2



Article 48 **Petition to Amend Town Code 334-38**

Are you in favor of the adoption of Amendment No. 16 as proposed by petition for the Town Zoning Ordinance as follows?

Amend Town Code section 334-38 - All areas overlying Stratified Drift Aquifers identified in Hudson Master Plan Chapter III - Natural Resources, Groundwater Resources Section, Map III-8 Aquifers locations of Moderate to High Yield are prohibited from development or operation of a snow dump or gasoline station.

Not Recommended by the Planning Board 6-0

Article 49 **Petition to Amend Town Code 334-15.1**

Are you in favor of the adoption of Amendment No. 17 as proposed by petition for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, by amending section 334-15.1, to adopt the requirement that lots with stores selling gasoline at retail be located at least 3,000 feet from another lot with a store selling gasoline at retail.

Not Recommended by the Planning Board 6-0

Article 50 **Petition One Year Temporary Building Moratorium**

Are you in favor of the adoption of Amendment No. 18 as proposed by petition for the Town Zoning Ordinance as follows?

Should the Town of Hudson place a one-year temporary moratorium beginning the day of the March 2024 election, as allowed per RSA Section 674:23, on issuing new building permits and approving subdivisions or site plans in Zones B, I, G, and G-1? This article aims to manage rapid development challenges, ensuring better traffic, utility, and public safety management. The moratorium, however, would not affect ongoing residential projects or expansion or remodeling of existing residences or businesses. This article will give the town time to update its Master Plan and zoning regulations for better future growth management, without impacting current homeowners in these zones. The suspension could end earlier if the updates are completed before the year ends.

Not Recommended by the Planning Board 6-0



Reminder:

**The voting session for the Town Meeting is
Tuesday, March 12, 2024 from
7:00 a.m.- 8:00 p.m. located in two Wards:
Hudson Community Center
or
Alvirne High School.
Please see next page to find the Ward
you are required to vote in.**



If you have any questions about any of the articles,
please contact any of the following Selectmen:

Kara Roy, Chairman (508) 450-5370

Bob Guessferd, Vice-Chairman (603) 315-4681

David S. Morin (603) 305-9887

Marilyn E. McGrath (603) 882-0739

Dillon Dumont (603) 231-7345



Street Names to Vote in Ward 1
Hudson Community Center
12 Lions Avenue, Hudson, NH

A

A St.
Adelaide St.
Allard Ct.
Allyson Dr.
Alpha St.
Alpine Ave.
Andrews Ave.
Anna Louise Dr.
Annie Ct.
Applewood Dr.
April Ct.
Ash St.
Ashlyn Dr.
Aspen St.
Aster Ct.
Atwood Ave.

B

B St.
Bay St.
Bear Path Ln.
Beaver Path
Belknap Rd.
Belknap Ter.
Birch St.
Birdie Ln.
Blackstone St.
Blueberry Ln.
Bond St.
Bosley Ct.
Bradford Cir.
Brenton Ave.
Bridle Bridge Rd.
Brody Ln.
Brook Dr.
Brookfield Rd.
Bruce St.
Bungalow Ave.
Burns Hill Rd.
Burton St.
Bush Hill Rd.

Butternut St.

C

C St
Caldwell Rd.
Campbell Ave.
Canterberry Ct.
Cape Dr.
Catalpa Dr.
Cathedral Ln.
Cedar St.
Central St. 15-323, odd only
16-188, even only
Chalifoux Rd.
Chandler Ct.
Chapin St.
Charbonneau St.
Charity Ct.
Charles St.
Chase St.
Chatham St.
Cheney Dr.
Cherry St.
Chestnut St.
Chiswick Rd.
Cin Fre Dr.
Clark St.
Clearview Cir.
Clement Rd.
Cliff Ave.
Clifton St.
Cobblestone Dr.
Coll St.
Colson Rd.
Connell St.
Copper Hill Rd.
Cottonwood Dr.
County Rd.
Coventry Ct.
Crestwood Dr.
Cross St.

D

D St.
Dakota Dr.
Dana Dr.
Davenport Rd.
Deer Run Rd.
Deerfield Ave.
Delilah Way
Demery St.
Dracut Rd.
Dumont Rd.

E

E St.
Eagle Dr.
Easthill Dr.
Eayers Pond Rd.
Edgar Ct.
Elaine St.
Elder St.
Empire Cir.

F

F St.
Fairway Dr.
Farnum Ct.
Ferry Ave.
Fir Ln.
First St.
Flying Rock Rd.
Fox Hollow Dr.
Franklin St.
Front St.
Fulton St.

G

Garden Cir.
Gates Ln.
Gibson Rd.
Gillis St.
Glen Dr.
Glenview Dr.

Street Names to Vote in Ward 1
Hudson Community Center
12 Lions Avenue, Hudson, NH

Gordon St.
Gowing Rd.
Graham Ct.
Granite Hill Rd.
Greenfield Dr.
Greentrees Dr.
Gregory St.
Groves Farm Rd.
Gulf St.

H

Hardy Rd.
Hartson Cir.
Harwood Rd.
Hawkview Rd.
Hedgerow Dr.
Hemlock St.
Heron Pond Way
Hickory St.
Hilindale Dr.
Hillside Dr.
Holly Ln.
Homestead Ln.
Hunter Ln.
Hurley St.

I

Inspiration Path.
Intervale Ct.
Ireland St.

J

Jacqueline St.
James Way
Jarry Way
Jeanne St.
Joan Ave.
Joseph Ave.
Jump Ln.
Juniper St.

K

Karas Crossing Dr.
Kestrel Ln.
Kimball Hill Rd.

L

Laurel Lndg.
Leaor Cir.
Leonard Ave.

Library St., south of Ferry St.
Lilac St.
Lily Ct.
Linda St.
Linden St.
Lions Ave.
Little Hales Ln.
Locust St.
Loop Rd.
Loren Ct.
Lorraine St.
Lowell Rd.
Lucier Park Dr.
Lund Dr.

M

MacCann Rd.
Magnolia St.
Maple Ave.
Mark St.
Marshall St.
Maywood St.
McEwen Ct.
McKinney Dr.
Meadow Dr.
Melendy Rd.
Memorial Dr.
Merrill St.
Mission Ln.
Mobile Dr.
Monarch Ct.
Moose Hill Rd.
Mountain View Dr.
Muldoon Dr.
Musquash Rd.

N

Nathaniel Dr.
Nevens St.
Nicolls Cir.
Noel St.

O

Oak Ave.
Oakwood St.
Oban Dr.
Oblate Dr.
Old Coach Rd.
Orchard Park Ln.
Overlook Cir.

P

Paget Dr.
Par Ln.
Paradise Ln.
Parkhurst Dr.
Partridge Cir.
Pasture Dr.
Paula Cir.
Pelham Rd.
Philbrick St.
Pine Rd.
Pinedale Ave.
Plamondon Dr.
Ponderosa Dr.
Porter Ave.
Potter Rd.
Prince Dr.
Pulpit Dr.

Q

Quail Run Dr.

R

Radcliffe Dr.
Raymond St.
Reed St.
Reflection Dr.
Rega Ave.
Regina Ave.
Rena Ave.
Rhona St.
Richman Rd.
Ricky Dr.
Ridge Ave.
Ridgecrest Dr.
Rita Ave.
River Rd.
Riverside Dr.
Riverview St.
Robo Dr.
Roosevelt Ave.
Rose Dr.

S

Sagamore Park Rd.
Saint Anthony Dr.
Saint Eugene Way
Saint Francis Pl.
Saint Mary Dr.
Sand Hill Rd.

Street Names to Vote in Ward 1
Hudson Community Center
12 Lions Avenue, Hudson, NH

Sanders Rd.
Savin St.
Schaefer Cir.
School St.
Second St.
Shadowbrook Dr.
Sheffield St.
Shelley Dr.
Sheraton Dr.
Sherburne Rd.
Short St.
Sir Isaac Way
Somerset Dr.
Speare Rd.
Spruce St.
Stable Rd.
Standish Ln.
Stanley Ave.
State St.
Steele Rd.
Stonemill Dr.
Stuart St.
Sullivan Rd.
Sunrise Dr.
Sycamore St.

T

Tamarack St.
Tammy Ct.
Tate St.
Teloian Dr.
Tessier St.
Third St.
Thorning Rd.
Thurstons Dr.
Tiffany Cir.
Travers St.
Trigate Rd.

V

Vinton St.
Virginia Dr.

W

Walker Rd.
Wall St.
Walnut St.
Warren Rd.
Wason Rd.
Water St.

Watersedge Dr.
Wayne St.
Wildwood Ter.
Williams Dr.
Willow St.
Winding Hollow Rd.
Winn Ave.
Winnhaven Dr.
Winslow Farm Rd.
Wissahickon Dr.
Woodland Dr.
Woodridge Dr.
Wyeth Dr.

Y

Yale Ct.

Street Names to Vote in Ward 2

Alvirne High School

200 Derry Road, Hudson, NH

A

Abbott Farm Ln.
Abbott St.
Acadia Dr.
Adam Dr.
Alvirne Dr.
Amanda Dr.
Anita Way
Autumn Cir.

B

Baker St.
Balsam Way.
Baltusrol Dr.
Barbara Ln.
Barretts Hill Rd.
Beechwood Rd.
Benson Ln.
Berkeley Dr.
Bockes Rd.
Bolduc Way
Bonnie Heights Dr.
Bonnie Ln.
Boulder Dr.
Bowes Cir.
Boyd Rd.
Brackett Ln.
Brady Dr.
Breakneck Rd.
Brightside Dr.
Burnham Rd.
Buswell St.

C

Campello St.
Canna Path
Cardinal Dr.
Central St. 190-322,
even only
Chagnon Ln.
Circle Dr.
Copeland Dr.
Cricketfield Ln.
Cummings St.
Cutler Rd.

D

Daniel Webster Dr.
David Dr.
Daw St.
Deblo Dr.
Derry Ln.
Derry Rd.
Derry St.
Doveton Ln.
Dugout Rd.

E

E Bonnie Heights Dr.
Easy St.
Edgewood Dr.
Elk Run
Elmwood Dr.
Essex Ave.
Evergreen Dr.

F

Falcon Dr.
Farmington Dr.
Federal St.
Ferry St.
Forest Cir.
Forest Rd.
Fox Run
Frenette Dr.
Fuller Dr.

G

Gabrielle Dr.
Gambia St.
Garrison Farm Rd.
George St.
Glasgow Cir.
Gloria Ave.
Glover Brook Ln.
Grace Dr.
Grand Ave.
Greeley St.
Griffin Rd.
Grigas St.

H

Hampton Ln.
Harvest View Cir.
Haverhill St.
Hayley Ct.
Hayward Pl.
Hazelwood Dr.
Henry Dr.
Heritage Cir.
High Pine Dr.
Highland Ave.
Highland St.
Hill St.
Hilltop Dr.
Hopkins Dr.
Hudson Hills Dr.
Hummingbird Ln.

I

Iris Path
Ironwood Rd.

J

Jackson Dr.
Jefferson Dr.
Jeremy Ln.
Jessica Ln.
Joel Path
Julie Ln.

K

Katherine Ct.
Kay Ct.
Kenyon St.
Kienia Rd.
Kingston Way.
Kris Ct.
Krystal Dr.

L

Lakeside Ave.
Lampron St.
Lawrence Rd.
Leclair Dr.
Ledge Rd.

Street Names to Vote in Ward 2

Alvirne High School

200 Derry Road, Hudson, NH

Lee Way
Lenny Ln.
Leslie St.
Lexington Ct.
Leybridge Dr.
Library St., north of
Ferry St.
Lindsay St.
Lockwood Dr.
Logan Ct.
Lois Dr.
Lovewell St. Ext.

M

Madeleine Ct.
Madison Dr.
Mallard Dr.
Manny Ct.
Mansfield Dr.
Marie Ln.
Marsh Rd.
Marshmallow Path.
Massie Cir.
Maureen Ln.
McCrary Dr.
Meadowlark Dr.
Megan Dr.
Melba Dr.
Melissa Trl.
Merrimack St.
Mockingbird Ln.
Monroe Dr.

N

Nellie Ct.
Newland Ave.
Newton St.
Nobby Ln.
Norman Way
North Ridge Rd.
Nottingham St.

O

Old Derry Rd.
Old Robinson Rd.
Oliver Dr.
Otter Way

P

Page Rd.
Parker Dr.
Patricia Dr.
Pheasant Run
Phillips Dr.
Pinehurst St.
Pinewood Rd.
Plaza Ave.
Pleasant St.
Pond View Dr.
Power St.
Putnam Rd.

R

Rangers Dr.
Raven Dr.
Raves Dr.
Rebecca Cir.
Rebel Rd.
Redwood Rd.
Riviera Rd.
Robin Dr.
Robinson Pond Dr.
Robinson Rd.
Rolling Woods Dr.
Rosemary Ct.
Roy Dr.

S

Saint John St.
Saint Laurent Dr.
Sandalwood Rd.
Scenic Ln.
Scottsdale Dr.
Senter Farm Rd.
Serenity Cir.
Shingle Mill Rd.
Shoal Creek Rd.
Shoreline Dr.
Sousa Blvd.
Springwood Cir.
Sterling Way
Stevens Dr.
Stonewood Ln.
Stoney Ln.
Summer Ave.
Sunflower Path
Sunland Dr.

Sunshine Dr.
Sutherland Dr.

T

Taunton Ln
Tear Drop Cir.
Terra Ln.
Terrace View
Tiger Rd.
Timber Ln.
Timothy Ln.
Tolles St.
Towhee Dr.
Twin Meadow Dr.

V

Vernon St.
Village Ln.

W

Wade Rd.
Wagner Way
Washington Dr.
Water Lily Path
Watts Cir.
Waubeeka Springs Rd.
Webster St.
Wende Dr.
Westchester Ct.
Weymouth Ct.
Whippoorwill Dr.
Wickford Ln.
Willow Creek Dr.
Windham Rd.
Woodcrest Dr.
Wyman Cir.

Y

York Rd.
Youngs Dr.



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 1 OF 5

Richard Scott Lyko
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

BOARD OF SELECTMEN

Three Year Term
VOTE FOR NOT MORE THAN TWO

- HEIDI JAKOBY
- MARILYN MCGRATH
- RICHARD J. WEISSGARBER
- DILLON DUMONT
- (Write-in)
- (Write-in)

BUDGET COMMITTEE

Three Year Term
VOTE FOR NOT MORE THAN THREE

- RANDALL S. BROWNRIGG
- SHAWN N. JASPER
- ROBERT WHERRY
- (Write-in)
- (Write-in)
- (Write-in)

CEMETERY TRUSTEES

Three Year Term
VOTE FOR NOT MORE THAN ONE

- CHRISTINA MADDEN
- (Write-in)

CODE OF ETHICS

Three Year Term
VOTE FOR NOT MORE THAN ONE

- RYAN ANDREWS
- (Write-in)

LIBRARY TRUSTEES

Three Year Term
VOTE FOR NOT MORE THAN ONE

- LISA WEBER
- RUTH SESSIONS
- (Write-in)

LIBRARY TRUSTEES

One Year Term
VOTE FOR NOT MORE THAN ONE

- MARGARET A. ST. ONGE
- (Write-in)
- (Write-in)

MODERATOR

Two Year Term
VOTE FOR NOT MORE THAN ONE

- ALANNA STANGROOM
- (Write-in)

PLANNING BOARD

Three Year Term
VOTE FOR NOT MORE THAN TWO

- EDWARD VAN DER VEEN
- TIMOTHY J. MALLEY
- (Write-in)
- (Write-in)

PLANNING BOARD

One Year Term
VOTE FOR NOT MORE THAN ONE

- TIMOTHY LYKO
- (Write-in)

**SUPERVISOR OF
THE CHECKLIST**

Six Year Term
VOTE FOR NOT MORE THAN ONE

- NORMAND G. MARTIN
- (Write-in)

**TRUSTEES OF
THE TRUST FUND**

Three Year Term
VOTE FOR NOT MORE THAN ONE

- EDMOND A. DUCHESNE
- (Write-in)

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES

Article 02 General Fund Operating Budget

Shall the Town of Hudson 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 \$35,527,448? Should this article be defeated, the operating budget shall be \$35,044,662 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.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 7-2
Tax Rate Impact is \$0.232
Estimated tax rate is \$4.942

Article 03 Sewer Fund Operating Budget

Shall the Town of Hudson 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 \$2,426,706? Should this article be defeated, the operating budget shall be \$2,375,172 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.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 04 Water Fund Operating Budget

Shall the Town of Hudson 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 \$4,371,665? Should this article be defeated, the operating budget shall be \$4,334,213 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.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 05 Hudson Public Works Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union Teamsters Local 633 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 Public Works Department Union Teamsters Local 633 which calls for the following increase in salaries and benefits:

<u>Fiscal Year</u>	<u>Amount</u>
7/1/24 to 6/30/25	\$90,267
7/1/25 to 6/30/26	\$99,373
7/1/26 to 6/30/27	\$105,142
7/1/27 to 6/30/28	\$105,286
7/1/28 to 6/30/29	\$108,250

and to raise and appropriate the sum of \$90,267 for the 2024-2025 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.018

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 2 OF 5

Christina...
TOWN CLERK

ARTICLES CONTINUED

Article 06 Firefighters IAFF Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Professional Firefighters of Hudson I.A.F.F. 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 Professional Firefighters of Hudson I.A.F.F. Local 3154 which calls for the following increase in salaries and benefits:

<u>Fiscal Year</u>	<u>Amount</u>
7/1/24 to 6/30/25	\$230,106
7/1/25 to 6/30/26	\$231,353
7/1/26 to 6/30/27	\$275,130

and to raise and appropriate the sum of \$230,106 for the 2024-2025 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.046

Article 07 Funding for One (1) Fire Captain Training Officer

Shall the Town of Hudson vote to raise and appropriate the sum of \$164,891 which represents the cost of wages and benefits to hire one (1) full time Fire Captain Training Officer?

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 6-3
Tax Rate Impact is \$0.033

Article 08 Town Wide Paving

Shall the Town of Hudson vote to raise and appropriate \$100,000 for additional paving costs for the Public Works Department? This increase in the Public Works Department's paving budget will be included in the operating budget and default budget in subsequent years.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-1
Tax Rate Impact is \$0.020

Article 09 Melendy Road Bridge Rehabilitation

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 for the construction of Melendy Road Bridge Rehabilitation? This project will be funded from unassigned general fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the construction of Melendy Road Bridge Rehabilitation is completed or by June 30, 2030, whichever is sooner.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 10 Circumferential Highway Feasibility Study

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,375 for a feasibility study and preliminary engineering design for the Circumferential Highway Lowell Road to Route 111 segment? This project will be funded \$800,300 (80%) from a NHDOT Federal grant and \$200,075 to be raised from general taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the feasibility study and preliminary engineering design is completed or by June 30, 2030, whichever is sooner.

YES
NO

Recommended by the Board of Selectmen 3-1
Not Recommended by the Budget Committee 4-4
Tax Rate Impact is \$0.040

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 11 Police Safety Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$105,000 to be added to the Police Safety Equipment Capital Reserve Fund, previously established March 9, 2021 with said sum to come from the unassigned General Fund balance? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 12 Property Revaluation Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.005

Article 13 VacCon Truck Replacement Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund previously established in March 2008? \$15,000 of this sum will come from the Sewer Utility Fund and the remaining \$15,000 will come from General taxation. YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.003

Article 14 Fire Apparatus Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$50,000 which will be added to the Fire Apparatus Capital Reserve Fund previously established by March 14, 2000? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.010

Article 15 Fire Apparatus Refurbishment/Repair Capital Reserve

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 11, 2008? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.020

Article 16 Fire Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Equipment Capital Reserve Fund previously established March 18, 2011? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.005

Article 17 Generator Replacement/Repair Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Generator Replacement and Repair Capital Reserve Fund previously established March 8, 2022? \$10,000 will come from the Sewer Fund, \$10,000 will come from the Water Fund and \$10,000 will come from General taxation. YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.002

Article 18 Benson Park Renovation Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998? YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.002

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 3 OF 5

[Signature]
TOWN CLERK

ARTICLES CONTINUED

Article 19 Establish a Drainage Capital Reserve Fund

Shall the Town of Hudson vote to establish a Drainage Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of designing, repairing or replacing drainage and drainage infrastructure projects, and to raise and appropriate the sum of \$100,000 to be placed in this fund? Further, to name the Board of Selectmen as agents to expend from said fund.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-1
Tax Rate Impact is \$0.020

Article 20 Discontinue Ambulance Capital Reserve Fund

Shall the Town of Hudson vote to discontinue the Ambulance Capital Reserve Fund previously established August 19, 1994 and transfer the remaining funds into the General Fund?

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 21 Revised Property Tax exemption for the Elderly

Shall the Town of Hudson vote to modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$132,000; for a person 75 years of age up to 80 years, \$156,000; for a person 80 years of age or older \$233,000? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$50,000 or, if married, a combined net income of less than \$60,000; and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved this article shall take effect for the final property tax bill of the 2024 property year.

YES
NO

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 22 Revised Property Tax Exemption for the Disabled

Shall the Town of Hudson vote to modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$132,000? To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition the taxpayer must have a net income of not more than \$50,000 or if married, a combined net income of not more than \$60,000, and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved, this article shall take effect for the final property tax bill of the 2024 property tax year.

YES
NO

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 23 Revised Property Tax Exemption for the Blind

Shall the Town of Hudson vote to modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$132,000? If approved this article shall take effect for the final property tax bill of the 2024 property tax year.

YES
NO

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 24 Establish Fire Alarm/Master Box Revolving Fund

Shall the Town of Hudson vote to establish a revolving fund pursuant to RSA 31:95-h, (b) for the purpose of providing monitoring and maintenance of the Municipal Fire Alarm/Master Box System? 100% of revenues received for related residential and commercial permit fees shall be deposited in the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's general fund balance. 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 the purposes of Fire Alarm/Master Box maintenance, supplies, training and education, renovation, salaries or associated operating and administrative purposes. The Fire Alarm/Master Box revolving funds shall go into effect on July 1, 2024.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-0-1
Tax Rate Impact is \$0.000

Article 25 Ratification of Lease Agreement South Water Tank

Shall the Town of Hudson vote pursuant to RSA 41:11-a, to ratify a Lease Agreement between the Board of Selectmen and Celco Partnership d/b/a Verizon Wireless ("Verizon") according to which Verizon will be leasing a portion of the South Water Tank property located at 12 Groves Farm Road (Tax Map 235-012-001) for communications equipment? The initial term of the lease shall be five (5) years, and may be extended for four (4) additional five (5) year terms (total 25 years). Rental payments during the first year of the lease shall be \$28,800.00 and thereafter increase by 2% annually. Copies of the full text of the Lease Agreement are available at the Town Clerk's office.

YES
NO

Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 26 Ratification of Lease Agreement West Road Landfill

Shall the Town of Hudson vote, pursuant to RSA 41:11-a, to ratify a Lease Agreement between the Board of Selectmen and Kearsarge Energy, LLC ("Kearsarge") according to which Kearsarge will be leasing a portion of the West Road Landfill property located at 26 West Road (Tax Map 100-002-000) for a solar generation facility? The initial term of the lease shall be twenty five (25) years, and may be extended for three (3) additional five (5) year terms (total 40 years). Rental payments received during the first year of the lease shall be \$48,440 and thereafter increase by 2.25% annually. Copies of the full text of the Lease Agreement are available at the Town Clerk's office.

YES
NO

Recommended by the Board of Selectmen 3-2
Tax Rate Impact is \$0.000

Article 27 Study Needs for New Town Hall (by Petition)

The Town of Hudson will conduct a study to determine the space needs for a new town hall. The study will include a look at renovating the existing town hall versus building a new one elsewhere in town whether it be on land already owned by Hudson or land it would need to acquire. This study will include the costs of renovation versus buying land and building a new facility. A similar study was called for and not started in the 2020 Capital Improvements Plan.

YES
NO

Not Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.000

Article 28 Required Public Input (by Petition)

Should the town require any public board, committee, or general public meeting, to include time for public input regarding anything that board or committee has control over at the start of each meeting? This will offer consistent and reliable opportunities for citizens to express their thoughts, insights, concerns, thanks, and ideas, which will foster understanding and transparency.

YES
NO

Not Recommended by the Board of Selectmen 4-1
Tax Rate Impact is \$0.000

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 4 OF 5

Christina J. Lynde
TOWN CLERK

ARTICLES CONTINUED

Article 29 Comprehensive Infrastructure Study (by Petition)

Should the Town of Hudson complete a comprehensive infrastructure study independently run by a qualified third-party contractor unrelated to the Town of Hudson or the Nashua Regional Planning Commission? This study will include the following:

1. Comprehensive traffic study and impact for the entire town to include all developments being built and approved to be built.
2. Emergency services review of staffing, equipment, and training needed based on the facilities and anticipated demand from all the development. This includes, Police, Fire, and DPW.
3. Impact on our schools based on the high-density housing and the housing development under construction.
4. Sewer and water needs for the town.
5. Review the current impact fees assigned to developers based on this study.
6. The study results are expected to be used to upgrade and improve the Master Plan, Zoning ordinance, Land Use regulations, and to determine the impact to budgets/taxpayers and equipment/facilities/staffing needed to function.

YES

NO

Not Recommended by the Board of Selectmen 3-1
Tax Rate Impact is \$0.000

Article 30 Change Election Day Date (by Petition)

Shall the Town of Hudson and the School District change the date of the elections from the second Tuesday in March to the second Tuesday in April in accordance with RSA 40:14, which would also change the date of the deliberative sessions to a date between the first and second Saturdays after the last Monday in February, inclusive? This warrant will only take effect if it passes on both the town and school districts ballots.

YES

NO

Not Recommended by the Board of Selectmen 4-0
Tax Rate Impact is \$0.000

Article 31 West Road Landfill So. NH RCC (by Petition)

Allow the Southern New Hampshire Radio Control Club continued use of the West Road Landfill Wagner Field, a Federal Aviation Administration Recognized Identification Area. Per the agreement with the Board of Selectmen in July of 1999, the town of Hudson NH will grant continued use of the West Road Landfill capped areas to the Southern New Hampshire Radio Control Club 501C non-profit organization, a fully insured and chartered member of the Academy of Model Aeronautics. This club fosters community efforts related to the building and flying of model aircraft, STEM education, and enablement of skill creation related to employment in the aerospace industry, many past members have subsequently established careers in aviation and aerospace. The club is in need of continued access to a suitable site for flying activities; the current site is recognized by the Federal Aviation Administration and has been granted special permissions allowing for high altitude flights. For the past 24 year the club has donated time, expertise and money to the town of Hudson NH and wishes to remain a vibrant part of the community.

YES

NO

Not Recommended by the Board of Selectmen 3-2
Tax Rate Impact is \$0.000

Article 32 Adopt Town Manager Form of Government (by Petition)

Do you favor adoption of the town manager plan as provided in chapter 37 of the Revised Statutes Annotated? For Hudson, the current Town Administrator would assume this role until his retirement or termination of employment. A Town Manager has powers and duties afforded to it by state law whereas a town administrator does not.

YES

NO

Not Recommended by the Board of Selectmen 3-1
Tax Rate Impact is \$0.000

Article 33 Amend Wetland Conservation District Boundaries

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article IX, Wetland Conservation District, by amending 334-35.A.3, Boundaries, to increase the wetland buffer around wetlands and surface waters from fifty (50) feet to seventy-five (75) for nonresidential uses?

YES

NO

Recommended by the Planning Board 6-0

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 34 Amend General Regulations – Flood Damage Prevention

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Hudson Zoning Ordinances as follows: Amend Town Code, Chapter 218, Flood Damage Prevention, to address changes that were identified during a review by the NH Office of Planning and Development related to Floodplain Development in reference to the National Flood Insurance Program.

YES
NO

Recommended by the Planning Board 6-0

Article 35 Amend 334-6 Contractors Yard Definition

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II, Terminology, by amending 334-6, Definitions, to add a definition for Contractor's Yard to read as follows: Contractors Yard - A lot or portion of a lot used for outdoor storage of construction materials or construction equipment customarily required in the building trade by a construction contractor?

YES
NO

Recommended by the Planning Board 6-0

Article 36 Amend Table of Permitted Uses - Religious Purposes

Are you in favor of the adoption of Amendment No.4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, C.1, to permit the "Use of land or structures used primarily for religious purposes" in all Zoning Districts? The purpose of this amendment is to match the state RSA 674.76, relative to Religious Use of Land and Structures.

YES
NO

Recommended by the Planning Board 6-0

Article 37 Amend Table of Permitted Uses - Farm Stands

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.1, to permit "Seasonal farm stands for retail sale of produce or Christmas trees" in the Industrial (I) District?

YES
NO

Recommended by the Planning Board 6-0

Article 38 Amend Table of Permitted Uses - Auto Fuel Stations

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.11 and D.12, to prohibit "Automotive fuel station" and "Automotive fuel station with general retail" in the General (G) and General-1 (G-1) Zoning Districts?

YES
NO

Recommended by the Planning Board 6-0

Article 39 Amend Table of Permitted Uses - Car Wash

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21 Table of Permitted Uses, D.13, to prohibit "Car wash" in the General (G) and General-1 (G-1) Zoning Districts?

YES
NO

Recommended by the Planning Board 6-0

Article 40 Amend Table of Permitted Uses Mobile Food Services

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.25, to permit "Mobile parked food service" in the Business (B) Zoning District?

YES
NO

Recommended by the Planning Board 6-0

Article 41 Amend Table of Permitted Uses – Outdoor Recreation

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.21, to permit "Outdoor commercial recreation" in the Business (B) Zoning district by right rather than by Special Exception?

YES
NO

Recommended by the Planning Board 6-0

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 5 OF 5

Christine E. Ryan
TOWN CLERK

ARTICLES CONTINUED

Article 42 Amend Table of Permitted Uses - Itinerant Vendors

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.26, to permit "Itinerant roadside vending" in the Business (B) Zoning District? **YES**
NO

Recommended by the Planning Board 6-0

Article 43 Amend Table of Permitted Uses Remove References

Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article V, Permitted Uses, by amending 334-21, Table of Permitted Uses, D.31 and D.32, to eliminated references to "Tattoo parlor" and "Body art/piercing" because they are redundant categories, already covered under D.3, " Personal service establishment, per definition provided in 334-6"? **YES**
NO

Recommended by the Planning Board 6-0

Article 44 Rezone Parcels from General to Residential

Are you in favor of the adoption of Amendment No. 12 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows:

Amend the Official Zoning Map of the Town of Hudson by re-zoning certain areas developed for residential purposes from General (G) to Residential-2 (R-2) (See maps for parcels affected)? **YES**
NO

Recommended by the Planning Board 6-0

Article 45 Rezone 48-50 Friars Drive to Industrial (I)

Are you in favor of the adoption of Amendment No. 13 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows? Amend the Official Zoning Map of the Town of Hudson by re-zoning from General (G) to Industrial (I) the parcel of land known as Tax Map 209, Lot 001-00, 48-50 Friar's Drive. **YES**
NO

Recommended by the Planning Board 5-2

Article 46 Rezone West Road Parcels to Industrial (I)

Are you in favor of the adoption of Amendment No. 14 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows? Amend the Official Zoning Map of the Town of Hudson by re-zoning from Business (B) to Industrial (I) the following parcels of land, Tax Map 105, Lot 002-000, 5 West Road and Tax Map 101, Lot 006-000, 19 West Road, Tax Map 101, Lot 004-000, 21 West Road, and Tax Map 101, Lot 005-000, 15 & 29 West Road. **YES**
NO

Recommended by the Planning Board 5-2

Article 47 Rezone Parcels on Lowell Road

Are you in favor of the adoption of Amendment No. 15 as proposed by the Planning Board for the Official Zoning Map of the Town of Hudson as follows? Amend the Official Zoning Map of the Town of Hudson by re-zoning from General (G) to Business (B) the following parcels of land, Tax Map 204, Lot 006-000, Tax Map 210, Lot 008-000, Tax Map 210, Lot 006-000 and Tax Map 209, Lot 001-002, Lowell Road. **YES**
NO

Recommended by the Planning Board 5-2

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 48 Petition to Amend Town Code 334-38

Are you in favor of the adoption of Amendment No. 16 as proposed by petition for the Town Zoning Ordinance as follows?

Amend Town Code section 334-38 - All areas overlying Stratified Drift Aquifers identified in Hudson Master Plan Chapter III - Natural Resources, Groundwater Resources Section, Map III-8 Aquifers locations of Moderate to High Yield are prohibited from development or operation of a snow dump or gasoline station.

YES
NO

Not Recommended by the Planning Board 6-0

Article 49 Petition to Amend Town Code 334-15.1

Are you in favor of the adoption of Amendment No. 17 as proposed by petition for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, by amending section 334-15.1, to adopt the requirement that lots with stores selling gasoline at retail be located at least 3,000 feet from another lot with a store selling gasoline at retail.

YES
NO

Not Recommended by the Planning Board 6-0

Article 50 Petition One Year Temporary Building Moratorium

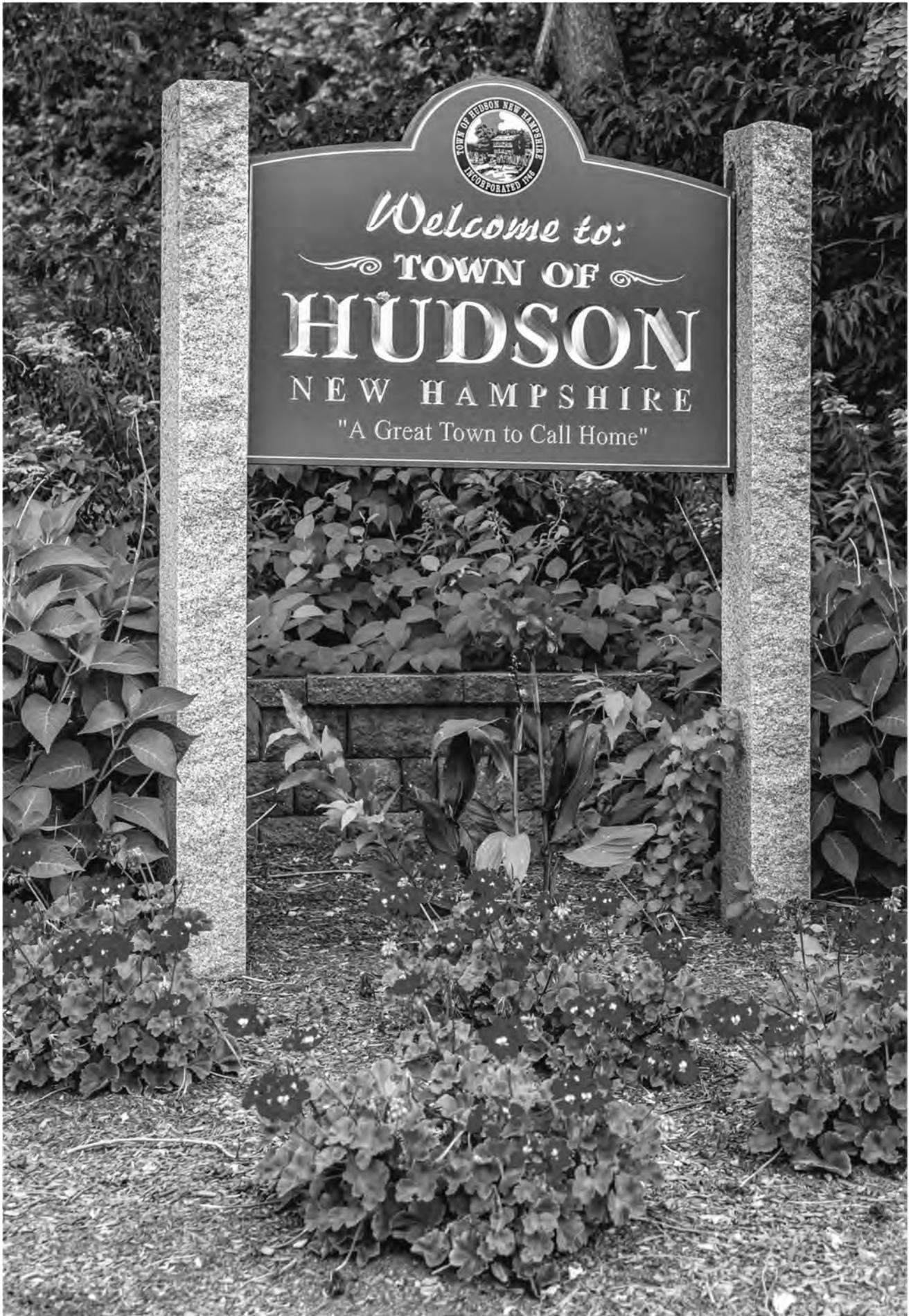
Are you in favor of the adoption of Amendment No. 18 as proposed by petition for the Town Zoning Ordinance as follows?

Should the Town of Hudson place a one-year temporary moratorium beginning the day of the March 2024 election, as allowed per RSA Section 674:23, on issuing new building permits and approving subdivisions or site plans in Zones B, I, G, and G-1? This article aims to manage rapid development challenges, ensuring better traffic, utility, and public safety management. The moratorium, however, would not affect ongoing residential projects or expansion or remodeling of existing residences or businesses. This article will give the town time to update its Master Plan and zoning regulations for better future growth management, without impacting current homeowners in these zones. The suspension could end earlier if the updates are completed before the year ends.

YES
NO

Not Recommended by the Planning Board 6-0

YOU HAVE NOW COMPLETED VOTING THIS BALLOT



HUDSON ORGANIZATIONS

Alvirne Chapel	Sandy Soucy	882-1699
Alvirne Friends of Music	Robert Scagnelli	rscagnelli@sau81.org
American Legion		889-9777
American Legion Auxiliary.....		889-9777
BAFTA Federation of First Baptist Church.....		882-6116
Boy Scouts Troop 20	Gary Gasdia.....	339-3879
Cub Scouts Pack 20		romach@comcast.net
Cub Scouts Pack 21		603scouter@gmail.com
Boy Scouts Troop 21	Sandy Soucie	978-866-4335
Boy Scouts Troop 252	Jeff Emanuelson.....	889-0263
Cub Scouts Pack 252	Jon Jozokos	508-0735
Friends of the Library of Hudson	Susan Gould	libraryfriends2009@yahoo.com
GFWC Hudson Women's Club.....		881-9128
Girl Scouts of the Green and White Mountains		888-474-9686
Hudson Firefighters Relief Assoc.	Brain Clarenbach.....	886-6021
Hudson Fish & Game Club	Paul LaFerriere.....	889-9875
Hudson Girls Softball League	Joe Law	hgslfastpitch@aol.com
Hudson Grange	Gerald LeClerc.....	jleclerc@nhgrange.org
Hudson Historical Society	Dave Alukonis	880-2020
Hudson Lions Club.....	Roger LaTulippe	dgroger@comcast.net
Hudson Litchfield Youth Football Cheer	Mike McTaggart.....	mctaggartm@comcast.net
Hudson Rotary Club		518-229-5773
Hudson Seniors Council on Aging	Lucille Boucher.....	889-1803
Hudson Special Olympics	Terry Savage	566-0283
Hudson VFW Post.....		598-4594
Hudson VFW Ladies Auxiliary.....		598-4594
Hudson Youth Baseball	Jeremy Drown	
	jeremy.drown@hudsonyouthbaseballnh.org	
Knights of Columbus	Mike Chouinard	978-360-0690
The Hudson Community Food Pantry.....		882-2462
Veterans Hall.....		889-3486

HUDSON TOWN OFFICES TELEPHONE NUMBERS

Police Department.....	Emergencies Only	911
	Business Number	886-6011
	Fax	886-0605
Fire Department	Emergencies Only	911
	Business Number	886-6021
Selectmen/Town Administrator's Office		886-6024
	Fax	598-6481
Alvirne High School.....		886-1260
Assessor		886-6009
Dr. H. O. Smith School		886-1248
Finance		886-6000
George H. and Ella M. Rodgers Memorial Library		886-6030
Information Technology		886-6000
Inspectional Services		886-6005
	Fax	594-1142
Land Use (Engineering/Planning/Zoning/Code)		886-6008
	Fax	594-1142
Library Street School		886-1255
Memorial School		886-1240
Nottingham West Elementary School		595-1570
Public Works/Road Agent		886-6018
	Fax	594-1143
Recreation Center		880-1600
Sewer Utility		886-6029
Superintendent of Schools		883-7765
Town Clerk/Tax Collector		886-6003
Water Utility		886-6002

Visit our website at <https://www.hudsonnh.gov>