



# TOWN OF HUDSON

## Board of Selectmen



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

### HUDSON, NH BOARD OF SELECTMEN

November 5, 2019

7:00 p.m.

Board of Selectmen Meeting Room at Town Hall

#### Agenda

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ATTENDANCE**
4. **DISCUSSION**
  - a) Recommendation to Appoint Treasurer
  - b) 2019 Tax Rate
  - c) Attendance at the Master Plan Visioning Sessions - Selectman Roy
5. **NONPUBLIC SESSION**

RSA 91-A:3 II (b) The hiring of any person as a public employee;
6. **ADJOURNMENT**

Reminder...

Items for the next agenda, with complete backup, must be in the Selectmen's Office  
no later than 12:00 noon on November 7, 2019.



# TOWN OF HUDSON

## Finance Department




Agenda

11-5-19

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

**To:** Steve Malizia, Town Administrator

**From:** Kathy Carpentier, Finance Director 

**Date:** October 29, 2019

**Subject: Recommendation to Appoint Treasurer**

*Please accept this request to be put on the Board of Selectmen's next agenda.*

As you know the Town received a resignation letter from the current Treasurer, Barbara Doyle, which is effective November 25, 2019. We advertised for the position of Treasurer in the HLN, on the Town website, on HCTV and on the Town Facebook page. We received three (3) applicants. Two of the applicants were not Hudson residents therefore were disqualified. On Tuesday, October 29, 2019 a meeting was held with the Town Administrator, the Finance Director and the Town Accountant to interview the third applicant. At this meeting we outlined the duties and responsibilities of the position of Treasurer. We also informed her that the term of this appointment is until the next election in March 2019. We are in agreement that this applicant, Rachael Burnell, is qualified for the position and would be a good fit for this position.

**Motion:**

To approve the appointment of Rachael Burnell as the Treasurer effective November 25, 2019 until March 10, 2019 election as recommended by the Town Administrator and the Finance Director.

# Rachael Burnell

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41 Speare Road Hudson, NH 03051 | 603-809-9918 | rachael.garside@yahoo.com

10/16/2019

Board of Selectmen  
Town of Hudson  
12 School Street  
Hudson, NH 03051

RECEIVED  
OCT 17 2019  
TOWN OF HUDSON  
SELECTMEN'S OFFICE

**Dear Board of Selectmen:**

I would like to express my interest in the Town Treasurer position. I am a Regional Coordinator at Fidelity Investments seeking to expand my career growth with through new challenges. My goals and qualifications align with what you are seeking in a professional and dedicated team member to add to the Town of Hudson's Finance Department.

I have earned an Associate's Degree in Liberal Arts from Nashua Community College with a concentration in accounting and I am currently working towards a Bachelor's Degree in Accounting at Southern New Hampshire University.

I have years of accounting experience, most recently with Fidelity as a Fund Accounting Analyst. This role heightened not only my fundamental knowledge of accounting but also specialized knowledge while requiring extreme attention to detail in an environment where timeliness was essential.

I have a vast knowledge of computer software, specifically Microsoft Office. I pride myself in being extremely polite, professional, and self-motivated. My office experience, coupled with accounting experience verify that I have the skills and understanding to achieve the tasks, goals and level of professionalism that you seek in an individual joining the Town of Hudson Finance Department. I have completed numerous courses throughout my college career in accounting, business management and professional communications. I am confident I match what you are looking for in the open position for Town Treasurer.

Please contact me at (603) 809-9918 or Rachael.garside@yahoo.com. I look forward to hearing from you soon.

Sincerely,

**Rachael Burnell**

# RACHAEL BURNELL

## OBJECTIVE

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Seeking the position of Town Treasurer where I can apply my extensive experience in the field of accounting, knowledge of office practices, cash management services and advanced understanding of Excel.

## EXPERIENCE

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2017-2019      Fidelity Investments      Merrimack, NH

### *Regional Coordinator*

- Provide support for Tax Exempt Market Employees in the North East Region of Retirement Planners for Fidelity.
- Support includes but is not limited to technical – both hardware and software, administrative including on boarding, transferring and off boarding team members, and coordinating special events – team meetings, quarterly functions etc.
- Manage multiple inboxes, fielding inquiries daily, identifying and prioritizing urgency between requests
- Constantly changing and evolving process and procedures as software, programs, and work environment changes – shifting to a remote environment and navigating networking through video conferencing to better connect our teams across sites.

2016-2017      Fidelity Investments      Merrimack, NH

### *Fund Accounting Analyst*

- Operating as a part of Fidelity's Pricing and Cash Management Services to calculate, analyze and report daily NAVS, Mils, and Yields for investment
- Analyze and review daily/monthly accruals, trades, reconciliations, dividends, earnings and all forms of fund movement with precise attention to detail
- Working independently to complete tasks prior to expected deadlines while also operating as part of a group.

2013-2016      Fidelity Investments      Merrimack, NH

### *Customer Service Case Manager*

- Effortlessly navigate through multiple software's that handles accounts with several financial products for numerous clients
- Provide incomparable customer service for customers requiring case management for their benefits, ensuring their experience is beyond satisfactory
- Process tasks prior to mandatory deadlines to ensure customer satisfaction in addition to client satisfaction
- Assisted in continuous product and procedure improvement in our daily routine

2012-2013      Animal Hospital of Nashua      Nashua, NH

### *Customer Service Representative/Systems Coordinator for Accounting*

- Knowledge of multiple scheduling and record keeping software
- Data entry and preparing daily cash duties for Hospital Accountant
- Balancing daily accounting reports, preparing bank deposits for entire hospital, confirming accuracy in all credit/debit reporting

## EDUCATION

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2009-2012      Nashua Community College      Nashua, NH

- Associates Degree in Liberal Arts
- Courses were heavily focused in accounting, computer literacy, business management, professional oral and written communications as well as ethics and leadership in the workplace
- Currently obtaining my Bachelor's of Science in Accounting at Southern New Hampshire University.

## SKILLS

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Strong oral and written communication skills, advanced knowledge of computers both hardware and software, ability to multitask, advanced training in Microsoft Office, specifically Excel, organized with precise attention to detail, goal-oriented and self-motivated.

**RECEIVED**  
OCT 03 2019  
TOWN OF HUDSON  
SELECTMENTS OFFICE

## Lisa Pista

**Email:** 3vi73epper@jobs.facebook.com

**Phone:** +1 609-230-8545

**Location:** Nashua, New Hampshire



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### Work Experience

#### **Sr Quality Analysts**

Teleflex Medical

Oct 1997 - Present

Audits/inspections/communications with other countries.

#### **Sr. Quality Assurance Analyst**

Teleflex

Currently works here

AP Bikini Team

Sent email asking  
for verification  
10/21 8:15am

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### Education

#### **Rowan College at Burlington County**

#### **Burlington CC**

Applied Sciences

#### **Pemberton Township High School**

Finished in 1990

## Lori Riccio

**Email:** 5ew40xqgfd@jobs.facebook.com

**Phone:** +1 603-931-6081

→ **Location:** Nashua, New Hampshire

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### Work Experience

#### Teacher

Merrimack, New Hampshire  
Jan 2013 - Aug 2017

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### Education

#### Burlington High School

Sep 1984 - 1988

**RECEIVED**

OCT 07 2019

TOWN OF HUDSON  
SELECTMEN'S OFFICE

sent email asking  
for verification  
10/21 8:15am

Barbara J. Doyle  
12 Stoney Lane  
Hudson, NH 03051

September 23, 2019

Town of Hudson, NH  
Steve Malizia, Town Administrator  
12 School St.  
Hudson, NH 03051

Dear Steve,

I am writing to inform you that I am resigning from my position as Treasurer for the Town of Hudson NH, effective November 25, 2019.

I am unable to complete my term due to family medical and personal reasons.

It is my hope that by giving a 2-month notice, you will be able to find someone to take over as interim treasurer without a lapse in coverage. If you can find a replacement sooner, I will help with the transition and training.

Thank you for giving me the opportunity to serve as the Treasurer for the Town of Hudson. Lisa Labrie, your town accountant, has been very helpful over the last 6 months with supplying information and guidance. I'm sure her assistance will be greatly appreciated by my successor.

Respectfully,



Barbara J. Doyle  
Treasurer, Town of Hudson, NH





# TOWN OF HUDSON

## Finance Department



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

To: Steve Malizia, Town Administrator  
From: Kathy Carpentier, Finance Director  
Date: November 4, 2019  
Subject: **2019 Tax Rate**

**RECEIVED**

NOV 04 2019

TOWN OF HUDSON  
SELECTMEN'S OFFICE

***I would like to request to be put on the agenda for the next Board of Selectmen's meeting.***

Attached please find documentation for setting the Town of Hudson's 2019 Tax Rate. If the Board of Selectmen uses \$600,000 as budgeted, of the Town's \$6,515,872 Unassigned Fund Balance the tax rate would be approximately \$20.17 per thousand. This tax rate represents a .3% or \$ .07 increase over last year's rate of \$20.10 per thousand.

Using \$600,000 of the surplus as budgeted from the Unassigned Fund Balance would leave a surplus balance of \$5,915,872 which is equal to 8.1% of Fiscal Year 2020 gross appropriations.

I have prepared a motion to support the use of surplus as budgeted.

**Motion:** To authorize the use of \$600,000 of the Town's \$6,515,872 Unassigned Fund Balance in support of a tax rate of approximately \$20.17 per thousand, as recommended by the Finance Director.

**Town of Hudson, NH  
2019 Tax Rate Calculation**

	<u>2018 Tax Calculation</u>	<u>2018 Tax Rate</u>	<u>2019 Tax Calculation</u>	<u>2019 Tax Rate</u>	<u>Tax Rate Incr/(Decr)</u>
<b><u>Town of Hudson</u></b>					
Gross Appropriations	34,508,838	\$11.10	33,131,290	\$10.59	(\$0.51)
Less: Revenues	(18,120,801)	(\$5.83)	(16,597,881)	(\$5.30)	\$0.52
Less: Shared Revenues					
Add: Overlay	201,469	\$0.06	204,548	\$0.07	\$0.00
War Service Credits	634,580	\$0.20	640,750	\$0.20	\$0.00
<b>Net Town Appropriations/Approved Tax Effort</b>	<b>17,224,086</b>	<b>\$5.54</b>	<b>17,378,707</b>	<b>\$5.55</b>	<b>\$0.01</b>
<b><u>School</u></b>					
Net School Budget (Gross Approp. - Revenue)	48,946,224		49,434,470		
Regional School Apportionment					
Less: Adequate Education Grant	(7,572,068)		(7,584,611)		
State Education Taxes	(6,325,203)		(6,267,625)		
<b>Approved School Tax Effort</b>	<b>35,048,953</b>	<b>\$11.27</b>	<b>35,582,234</b>	<b>\$11.37</b>	<b>\$0.10</b>
<b><u>State Education</u></b>					
Equalized Valuation (no utilities)	6,325,203	\$2.14	6,267,625	\$2.10	(\$0.04)
<b><u>County</u></b>					
Due to County	3,571,138		3,584,805		
Less: Shared Revenues	-		-		
<b>Approved County Tax Effort</b>	<b>3,571,138</b>	<b>\$1.15</b>	<b>3,584,805</b>	<b>\$1.15</b>	<b>(\$0.00)</b>
<b>Total Property Taxes Assessed</b>	<b>62,169,380</b>	<b>\$20.10</b>	<b>62,813,371</b>	<b>\$20.17</b>	<b>\$0.07</b>
<b>Tax Rate % Change</b>				<b>0.3%</b>	
<b>Net Valuation</b>	<b>3,109,246,743</b>		<b>3,128,960,767</b>		<b>19,714,024</b>

**Town of Hudson, NH  
Surplus Analysis**

<b>Unassigned Fund Balance 6/30/2019</b>	<b>\$6,515,872</b>	<b>8.6%</b>
Use of Fund Balance to Reduce Taxes 2019 Taxes	(\$600,000)	
Unanticipated Revenue - Municipal Aid		
<b>Projected Unassigned Fund Balance 6/30/2020</b>	<b><u>\$5,915,872</u></b>	<b>8.1%</b>
<b><u>Fiscal Year 2021 Proposed Uses</u></b>		
Use of Fund Balance to Reduce Taxes 2020 Taxes	(\$600,000)	
WA I Communication System	(\$810,000)	
WA K Bridge Rehabilitation	(\$125,000)	
<b>Projected Unassigned Fund Balance 6/30/2021</b>	<b><u>\$4,380,872</u></b>	<b>6.0%</b>
 <b><u>Gross Appropriations (per DRA)</u></b>		
Town Gross Appropriations	33,131,290	
Less Enterprise Funds - Sewer	(1,784,204)	
Less Enterprise Funds - Water	(3,880,823)	
Net Local School Budget	49,434,470	
Less: Adequate Education Grant	(7,584,611)	
Due to County	<u>3,584,805</u>	
FY20 Gross Appropriations	<u><u>72,900,927</u></u>	
 <b><u>Recommended Retainage of Surplus</u></b>		
5%	3,645,046	
8%	5,832,074	
10%	7,290,093	
17%	12,393,158	



New Hampshire  
Department of  
Revenue  
Administration

2019  
\$20.17

Preliminary Tax Rate  
Tax Rate not Finalized

## Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$17,378,707	\$3,128,960,767	<b>\$5.55</b>
County	\$3,584,805	\$3,128,960,767	<b>\$1.15</b>
Local Education	\$35,582,234	\$3,128,960,767	<b>\$11.37</b>
State Education	\$6,267,625	\$2,987,166,563	<b>\$2.10</b>
<b>Total</b>	<b>\$62,813,371</b>		<b>\$20.17</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$62,813,371
War Service Credits	(\$640,750)
Village District Tax Effort	
Total Property Tax Commitment	\$62,172,621

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$33,131,290	
Net Revenues (Not Including Fund Balance)		(\$15,942,881)
Fund Balance Voted Surplus		(\$55,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$640,750	
Special Adjustment	\$0	
Actual Overlay Used	\$204,548	
<b>Net Required Local Tax Effort</b>	<b>\$17,378,707</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,584,805	
<b>Net Required County Tax Effort</b>	<b>\$3,584,805</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$49,434,470	
Net Cooperative School Appropriations		
Net Education Grant		(\$7,584,611)
Locally Retained State Education Tax		(\$6,267,625)
<b>Net Required Local Education Tax Effort</b>	<b>\$35,582,234</b>	
State Education Tax	\$6,267,625	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$6,267,625</b>	

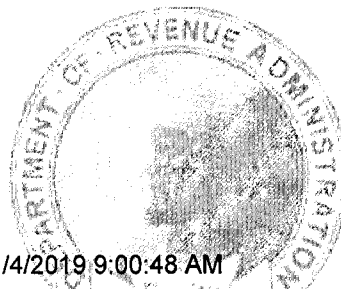
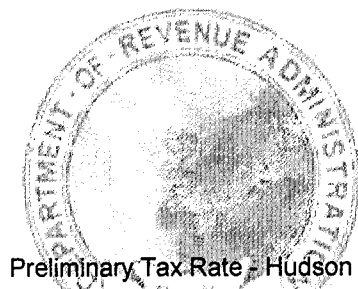
## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$3,128,960,767	\$3,109,246,743
Total Assessment Valuation without Utilities	\$2,987,166,563	\$2,956,686,043
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$3,128,960,767	\$3,109,246,743

### Village (MS-1V)

Description	Current Year
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Hudson

**Tax Commitment Verification**

**2019 Tax Commitment Verification - RSA 76:10 II**

Description	Amount
Total Property Tax Commitment	\$62,172,621
1/2% Amount Equity	\$310,863
Acceptable High	\$62,483,484
Acceptable Low	\$61,861,758

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

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

**Under penalties of perjury, I verify the amount above was the 2019 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 2019 Tax Rate	\$20.17	\$10.09

**Associated Villages**  
 No associated Villages to report



## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$5,665,027</b>
<b>General Fund Operating Expenses</b>	<b>\$72,900,927</b>
<b>Final Overlay</b>	<b>\$204,548</b>

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*.

### 2019 Fund Balance Retention Guidelines: Hudson

Description	Amount
<b>Current Amount Retained (8.04%)</b>	<b>\$5,860,872</b>
17% Retained ( <i>Maximum Recommended</i> )	\$12,393,158
10% Retained	\$7,290,093
8% Retained	\$5,832,074
5% Retained ( <i>Minimum Recommended</i> )	\$3,645,046

**Weissgarber, Lorrie**

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**From:** Roy, Kara  
**Sent:** Monday, October 28, 2019 2:28 PM  
**To:** Weissgarber, Lorrie  
**Subject:** Agenda Item for the November 5th Meeting  
**Attachments:** Visioning Sessions.pdf

Lorrie,

Can you please add to the next agenda: Attendance at the Master Plan Visioning Sessions?

Also, please attach the attached letter.

Thank you  
Kara



Dear Fellow Selectpersons,

I was disturbed to find that Selectwoman McGrath sent an e-mail discouraging citizens of this town from attending the visioning sessions for the Master Plan.

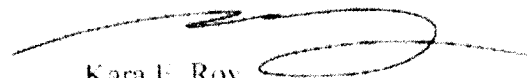
Selectwoman McGrath and Selectmen Couto opined that they would not attend the sessions because they believe they may exert some undue influence. There was not discussion of discouraging elected officials and town volunteers from attending these sessions. There was no consensus of the Board that elected officials or town volunteers not attend, it was simply the opinion of certain Board members. In fact, Selectman Morin and I participated the first session, and Selectman Couto even attended.

I find it disheartening that at least one member of this Board believe that because a citizen volunteers for this town they somehow lose their right to express their opinion and waive their rights to participate. The notion of a citizen losing their voice because they choose to give back to their community goes against the very fiber this great Nation was founded.

The session I attended was very well facilitated. I have all confidence that these facilitators can challenge and capture the ideas of all out citizens professionally.

I ask my fellow board members not only to attend and participate in developing the long range vision, but also encourage our citizens, in particular those that will live and shape life in Hudson 30 years from now, to get involved.

Sincerely,



Kara E. Roy  
Vice-Chairman