

**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
AMBULANCE	EMERGENCIES.....	911
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
ENGINEERING.....		886-6008
FINANCE.....		886-6000
HEALTH OFFICER.....		886-6005
HIGHWAY GARAGE/ROAD AGENT.....		886-6018
	FAX.....	594-1143
GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY.....		886-6030
INFORMATION TECHNOLOGY.....		886-6000
LIBRARY STREET SCHOOL.....		886-1255
MEMORIAL SCHOOL.....		886-1240
NOTTINGHAM WEST ELEMENTARY SCHOOL.....		595-1570
COMMUNITY DEVELOPMENT.....		886-6005
	FAX.....	594-1142
RECREATION CENTER (OAKWOOD).....		880-1600
SEWER UTILITY.....		886-6029
SUPERINTENDENT OF SCHOOLS.....		883-7765
TOWN CLERK.....		886-6003
WATER UTILITY.....		886-6002

Visit our Web Page at <http://www.hudsonnh.gov>

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Annual Report Hudson, New Hampshire



for year ending
June 30, 2014

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/Zoning/Building/Health)	Monday through Friday 8:00 am – 4:30 pm
Land Use (Engineering/Planning)	Monday through Friday 8:00 am – 4:30 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 Thursdays 8:00 am – 7:00 pm
Rodgers Memorial Library (*Summer hours July and August*)	Monday through Thurs. 9:00 am – 9:00 pm Friday 9:00 am- 6:00 pm/ Sat. 9:00 am – 5:00 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

**Benson Park Committee	7:00 pm -- 1 st and 3 rd Thursday
**Board of Selectmen	7:00 pm -- 1 st , 2 nd and 4 th Tuesday
**Budget Committee	7:30 pm -- 3 rd Thursday
Cable Utility Committee (Cable Access Center)	7:00 pm -- 3 rd Tuesday
**Conservation Commission	7:00 pm -- 2 nd Monday
Library Trustees (Hills Memorial Library Bldg)	6:00 pm -- 3 rd Wednesday
**Municipal Utility Committee	5:00 pm -- 3 rd Wednesday
**Planning Board	7:00 pm -- 2 nd and 4 th Wednesday
**Recreation Committee	6:30 pm -- 1st Thursday
**Senior Affairs Committee	7:30pm -- 3 rd Wednesday
**Sustainability Committee	7:00 pm -- 4 th Monday
**Trustees of Trust Fund	3:00 pm -- 4 th Thursday
**Zoning Board of Adjustment	7:30 pm -- 2 nd and (if necessary) 4 th Thursday

****This Committee/Board meets at Town Hall each month****

HUDSON ORGANIZATIONS

Alvirne Chapel	Mary Ellen Reed	-888-7005
Alvirne Friends of Music	Chris McNally	-598-0067
American Legion	-----	-889-9777
American Legion Auxiliary	-----	-889-9777
BAFTA Federation of First Baptist Church	-----	-882-6116
Boy Scouts Troop 20	Steve Quinn	-880-5192
Boy Scouts Pack 20	Gary Gasdia	-327-4213
Boy Scouts Pack 21	Ben Dibble	-305-7492
Boy Scouts Troop 252	George Gleason	-880-3549
Cub Scouts Pack 252	Aaron Cox	-327-4213
Friends of Benson Park	John Leone (johnl@friendsofbensonpark.org)	
Friends of the Library of Hudson	libraryfriends2009@yahoo.com	
GFWC Hudson Community Club	Linda Kipnes	-881-9128
GFWC Hudson Junior Woman’s Club	Debbie Dunn	-594-0332
Girl Scouts of the Green and White Mountains	info@girlscoutsgwm.org	(888) 474-9686
Green Meadow Club	Brian Doyle	- 889-1555
Hudson Firefighters Relief Assoc.	Dave Morin	-886-6021
Hudson Fish & Game Club	-----	-889-9875
Hudson Girls Softball League	Don Voight	- 966-0830
Hudson Grange	Gerald LeClerc	-882-8602
Hudson Historical Society	Len Lathrop	-880-1516
Hudson Kiwanis	Dan Zelonis	-883-0374
Hudson Lions Club	Roger LaTulippe	-566-9409
Hudson Litchfield Youth Football Cheer	president@hlyfc.com	
Hudson Rotary Club	Jim Garvey	-881-8879
Hudson Senior 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	Scott Power	-475-9977
Knights of Columbus	Sean O’Neil	-578-9465
St. John XXIII Food Pantry	-----	-883-6048



Jeannette 'Jenny' D. Guill

(January 15, 1928 – June 19, 2014)

Served as Assistant Town Moderator, 1984 - 2010



Coleman J. Kelly

(July 15, 1938 – October 4, 2014)

Cable TV Facilitator and Chairman, 1993 - 2004

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Auditor's Report

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DRA MS-7	
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Revenue Summary	
Warrant, Town Meeting, Budget, Final Proposed FY2016	
2015 Sample Ballot	
Office Hours/Schedule of Meetings.....	ISFC
Organizations and Leaders/Town Offices Telephone Number	ISBC

TOWN OFFICERS

SELECTMEN

Roger Coutu, Chairman, 2016
Benjamin Nadeau, Vice Chairman, 2015
Nancy Brucker, 2015
Richard Maddox, 2016
Patricia Nichols, 2017

MODERATOR

Paul Inderbitzen, 2017

TOWN CLERK/TAX COLLECTOR

Patti Barry, 2017

TREASURER

Karen Burnell, 2015

REPRESENTATIVES TO THE GENERAL COURT (2016)

Lars T. Christiansen	Bob Haefner	Eric Schleien
Shawn N. Jasper	Jordan Ulery	Gregory Smith
Lynne Ober	Russell T. Ober III	Eric Estevez
Charlene F. Takesian	Kimberly Rice	

STATE SENATOR

Sharon M. Carson, 2016

SUPERVISORS OF THE CHECKLIST

Lisa E. Donovan, 2018
Joyce Cloutier, 2020
Sandra LeVasseur, 2016

BENSON PARK COMMITTEE

Harry A. Schibanoff, Chairman, 2015	Keith Bowen, 2017
James Barnes, 2015	Sridevi Kancharla, Alt., 2016
Richard Empey, 2016	Ralph Alio, 2017
Shawn Jasper, 2016	Dana Sion (resigned 9/14)
Ann Kinneen-Desrosiers, 2017	Ben Nadeau, Selectman Member
John Leone, 2015	Patricia Nichols, Selectman Alt.
Dave Briand (resigned 4/14)	

BUDGET COMMITTEE

Shawn Jasper, Chairman, 2015	Malcolm Price, 2017
Jonathan Maltz, Vice-Chairman, 2015	Randall Brownrigg, Jr., 2015
James Barnes, Clerk, 2016	Patricia Nichols, Selectman Member
Geoffrey Keegan, 2017	Roger Coutu, Selectman Alt.
John Drabinowicz, 2017	Patty Langlais, School Bd. Member
Joyce Goodwin, 2016	Laura Bisson, School Bd. Alt.
Stephen Nute, 2016	

BUILDING BOARD OF APPEALS

Mark Leach, 2017
Timothy Malley, 2016
Bernie Manor, 2015

Michael A. Pitre, 2017
Vincent Russo, 2015 (resigned 12/14)

CABLE UTILITY COMMITTEE

Michael O'Keefe, Chairman, 2015
Leo Bernard, 2016
Raymond Pearson, 2015
Bryan Donovan, Secretary, 2016
Stewart Kroner, Vice Chairman, 2017

Diane Cannava, 2017
Jim McIntosh, Facilitator, 2015
Patricia Nichols, Selectman Liaison
Michael Truesdell, School Board Rep

CEMETERY TRUSTEES

David J. Alukonis, 2016
Laura DeAngelis, 2015

Brad Seabury, 2017

CODE OF ETHICS COMMITTEE

Diane Emanuelson, Chairman, 2017
Suellen Seabury Quinlan, 2015
Jared Stevens, 2017

Robert Olson, 2016
Diane Sirvydas, 2016

CONSERVATION COMMISSION

James Battis, Chairman, 2016
Kenneth Dickinson, 2016
Patricia Dubay, Vice Chairman, 2016

Raymond Jurewicz, 2014
Randall Brownrigg, 2015
Nancy Brucker, Selectman Liaison

MUNICIPAL UTILITY COMMITTEE

Jeff Rider, Chairman, 2015
Bernie Manor, 2015
David Shaw, 2017

William Abbott, Vice Chairman, 2016
Robert Russell, 2016
Nancy Brucker, Selectman Liaison

PLANNING BOARD

George Hall, Vice Chairman, 2015
James Barnes, 2014
Glenn Della-Monica, 2016
Vincent Russo, 2015 (resigned 12/14)
Timothy Malley, 2017
Marilyn McGrath, 2016

Charles Brackett, Alt., 2016
Jordan Ulery, Alt., 2015
Ken Massey, 2017
Ed Van der Veen, 2016 (resigned 7/14)
Richard Maddox, Selectman Member
Nancy Brucker, Selectman Alt.

RECREATION COMMITTEE

Robert Iannaco, Chairman, 2016
Keith Bowen, Vice Chairman, 2017
Carl Dubois, 2015
Joanne McGovern, 2017

Jeremy Griffus, 2015
Michael Regan, 2016
Susan LaRoche, 2015
Jeremy Drown, Alt., 2017
Roger Coutu, Selectman Liaison

SENIOR AFFAIRS COMMITTEE

Steve Porter, Chairman, 2016
Susanne Hovling, 2015
Joseph Cannava, Alt., 2017
Shirley Lafreniere, 2017
Joanne S. Snook, 2017
Roger Coutu, Selectman Liaison

SUSTAINABILITY COMMITTEE

(The Recycling/Energy Committee was renamed on July 22, 2014 by the Board of Selectmen)
Leo Bernard, Chairman, 2015
Tianna Begonis, 2016
Cecilia Nickerson, 2017
Lisza Elliot, 2016
Margaret Femia, 2016
L. Cheryl Freed, 2017 (resigned 9/14)
Michael Tranfaglia, Alt., 2016
Debra Putnam, 2017
Uday Khattry, 2016
Linda Kipnes, Vice Chairman, 2015
Frank Rosier, Clerk, 2015
Jason Shoemaker, 2015
Ben Nadeau, Selectman Liaison

LIBRARY TRUSTEES

Linda Kipnes, Vice Chairman, 2016
Robin Rodgers, 2016
Arlene Creeden, Treasurer, 2015
Nancy Brucker, Selectman Liaison
Steven Middlemiss, 2017
Ellen Stokinger, 2017
Charles Matthews, Lib. Dir.

TRUSTEES OF THE TRUST FUNDS

Ed Duchesne, 2015
Len Lathrop, 2016
Harry A. Schibanoff, 2017

ZONING BOARD OF ADJUSTMENT

J. Bradford Seabury, Chairman, 2015
Normand Martin, 2015
James Pacocha, 2017
Michael Pitre, 2016
Donna Shuman, 2017
Ben Nadeau, Selectman Liaison
Maryellen Davis, Alt., 2016
Gerald Dearborn, Alt., 2016
Kevin Houle, Alt., 2015
Marilyn McGrath Alt., 2017
Maurice Nolan, Alt., 2017

ASSESSING DEPARTMENT

James Michaud, Assistant Assessor
Mike Pietraskiewicz, Assessment Technician
Amy McMullen, Part-time Administrative Aide
Lisa Mudge, Part-time Appraisal Technician

FINANCE DEPARTMENT

Kathryn Carpentier, Finance Director
Lisa Labrie, Town Accountant
Barbara Doyle, Senior Accounting Clerk
Kathleen Wilson, Human Services Specialist

INFORMATION TECHNOLOGY DEPARTMENT

Lisa Nute, Information Technology (IT) Director

John Beike, IT Specialist

Vincent Guarino, IT Specialist

LAND USE

(Engineering, Planning)

Elvis Dhima, Town Engineer

John Cashell, Town Planner

Gary L. Webster, P/T Civil Engineer

Pamela Lavoie, Administrative Aide

Doreena Stickney, Administrative Aide

RECREATION DEPARTMENT

David Yates, Recreation Director

Christina Peterson, Part-time Secretary

Lori Bowen, Senior Services Coordinator

Leo Bernard, Part-time Maintenance

SELECTMEN'S OFFICE

Stephen A. Malizia, Town Administrator

Donna Graham, Executive Assistant

Susan Kaempf, Administrative Aide

Wayne Madeiros, Custodian

Joyce Williamson, Temporary Clerical Support

Betty Holt, Temporary Clerical Support

SEWER DEPARTMENT

Donna Staffier-Sommers, Administrative Aide

TOWN CLERK/TAX COLLECTOR

Donna Melanson, Deputy Clerk

Pam Bisbing, Assistant Clerk

Christine Curtin, Assistant Clerk (Resigned 6/14)

Diane Morrisette, Assistant Clerk

Roger Ordway, Assistant Clerk

WATER DEPARTMENT

Valerie Marquez, Water Utility Clerk

Barbara O'Brien, Part-time Water Utility Clerk

HUDSON FIRE DEPARTMENT EMPLOYEE ROSTER

December 15, 2014

ADMINISTRATION

Robert M. Buxton, Fire Chief

John O'Brien, Deputy Fire Chief * Scott Tice, Deputy Fire Chief

Michelle Rudolph, EMS Supervisor * Jennifer Riel, Executive Secretary * Helen Cheyne, Administrative Aide

COMMUNICATIONS

Warren Glenn * Dani-Jean Stuart * Melissa Castonguay

INSPECTIONAL SERVICES

Joseph Bourque, Electrical Inspector * Kevin Desmond, Zoning Administrator * Steve Dube, Fire Prevention Officer

Dave Hebert, Inspector * Julie Kennedy, Permit Technician * Joseph Triolo, Inspector

OPERATIONS

CENTRAL FIRE STATION

Group 1

Captain

David Morin
Firefighter
Dave Brideau
Alan Winsor

Group 2

Captain

Kevin Grebinar
Firefighter
Brian Schofield
Thomas Sullivan

Group 3

Captain

Todd Hansen
Firefighter
Brian Clarenbach
Dennis Haerinck

Group 4

Captain

Stephen Gannon
Firefighter
James Lappin
Gregory Rich

CALL FORCE

Lieutenant Patrick Weaver Firefighter Robert Haggerty Firefighter Peter O'Sullivan

BURNS HILL FIRE STATION

Lieutenant
James Paquette
Firefighter
Glen Bradish
Brian Patterson

Firefighter
James Bavaro
Eric Lambert
Toby Provencal

Firefighter
Martin Conlon
Benjamin Crane
Andrew Perkins

Lieutenant
Timothy Kearns
Firefighter
Matthew Hunt
Jeff Sands

ROBINSON ROAD FIRE STATION

Firefighter
Mike Armand
Michael Mallen
Todd Berube

Lieutenant
Sean Mamone
Firefighter
David Cormier
Kim Hiffler

Lieutenant
Allan Dube
Firefighter
Craig Benner
Kyle Levesque

Firefighter
Kevin Blinn
Sarah Graham
Michael Mulcay

HIGHWAY DEPARTMENT

ROAD AGENT

Kevin Burns

HIGHWAY SUPERVISOR

Jess Forence

Cheryl Beaulieu, Operations Assistant
Samantha McGregor, Office Assistant

STREET DIVISION

Jason Twardosky, Foreman

Kenneth Adams

Michael Buxton

John Cialek

Dan Clark, Jr.

Bruce Daigle

Jon Demanche

Gilles Dube

Jeremy Faulkner

Jeffery Ferentino

Scott Fuller

Kevin Hussey

Mike Siteman

DRAIN/SEWER DIVISION

Joseph Anger

Robert Chamberlain

Matt Costa

Derek Desrochers

Eric Dionne

Timothy Greenwood

Duane Morin

MAINTENANCE DIVISION

Claude Coulombe, Jr., Chief Mechanic

Richard Melanson, Mechanic

HUDSON POLICE DEPARTMENT

(as of December 2014)

Chief of Police

Jason J. Lavoie (1991)

Administrative Secretary

Sherrie Kimball (2014)

Department Chaplain

Reverend David Howe

Field Operations Bureau

Captain William Avery (1996)

Patrol Division

Lieutenant David Bianchi (1996)
Lieutenant Kevin DiNapoli (1998)
Lieutenant Charles Dyac (1996)
Sergeant Tad Dionne (1998)
Sergeant Michael Gosselin (1995)
Sergeant Michael Niven (1998)
Sergeant Joseph Hoebeke (2001)
Officer Daniel Dolan (1996)
Officer James Connor (1998)
Officer Scott MacDonald (1998)

Officer Michael Davis (2000)
Officer Jason Downey (2000)
Officer Pharith Deng (2001)
Officer Roger Lamarche (2004)
Officer Patrick McStravick (2006)
Officer Steven McElhinney (2007)
Officer Derek Lloyd (2008)
Officer Adam Lischinsky (2009)
Officer Brian Morgan (2010)
Officer William Kew (2010)

Officer Patrick Morrissey (2012)
Officer Charles Katsikides (2012)
Officer Colby Morton (2012)
Officer Ronald Cloutier (2014)
Officer Michael Corey (2014)
Officer Daniel Donahue (2014)
Officer Nathan Glowacki (2014)
Officer Matthew Topper (2014)
Officer Melissa Cafilisch (2014)
Officer Bryan Genovese (2014)

Criminal Investigation Division

Det. Sergeant Jason Lucontoni (1996)
Detective Matthew Keller (2000)
Detective Allison Cummings (2001)
Detective Kevin Riley (2002)
Detective Thomas Scotti (2003)
Detective Patrick Broderick (2004)
Detective Alan Marcotte (2006)

Legal Division

Attorney Joseph Tessier (2013)
Officer Daniel Conley (2007)
Tracy Carney, Legal Clerk (1987)
* Lori Grant, VWA (2006)
*Deborah Anderson, Legal Clerk (2014)

Administrative Bureau

Captain Robert Tousignant (1980)

Support Services Division

Sergeant David Cayot (2002)
Officer Rachelle Megowen (2000)
Officer Christopher Cavallaro (2002)
Officer Cassandra Avery (2005)
Officer John Mirabella (2010)

Animal Control Division

Jana McMillan (1998)

School Crossing Guards

* Denise Pettinato (1992)
* Georgia Palmer (1997)
* Marilyn Patinskas (2004)
* Philip Durand (2008)
* Hector St. Gelais (2009)
* Lisa Lyons (2010)
* Joseph Fleming (2010)
* Michelle Barrow (2013)
* Jessica DeJackome (2013)
* Cynthia Vienneau (2013)
* John Sowerbutts (2013)

Records Division

Jamie Lee Iskra, Information Manager (2002)
Michelle Vachon, Records Clerk (1995)
Debra Kirkwood, Records Clerk (1998)

Communications Division

Heather Poole (1995)
Brian DePloey (1998)
Angela Allen (2001)
Colleen Jefferson (2005)
Tracey Rancourt (2009)
Karen Lawton (2011)
* Gladys MacDonald (1998)

Facilities Management

Daniel Clarke (1995)
* Gregory Emanuelson (2013)

*Indicates Part-Time



TOWN OF HUDSON



Board of Selectmen

Roger E. Coutu, Chairman

Benjamin J. Nadeau, Vice-Chairman

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-598-6481

It is that time of year, again, when the Chairman of the Board of Selectmen is asked to submit a report for the annual Town Report. I've mulled over several topics to present to you but only one stands first and foremost in my mind.

We've all heard the sayings such as "it takes a village," or a "1,000 points of light," or "pay it forward." All are references to giving what you can to help your fellow man.

I think about this every day as I meet with you to discuss town issues, your families, your needs, concerns, etc. My wife Doris and I are so proud of our community because it is one which gives and gives and does so with so much generosity. I speak not so much about money but more of the generosity of time, time to serve on a Board or Commission, time to serve through service in a non-profit agency, time to serve in a Church group, and the list goes on.

The beneficiaries are youth in need and served with generosity from teachers who care; elderly needing companionship and love served by caring neighbors and friends; veterans who need someone to listen to what they have been through cared for by our American Legion and VFW posts; citizens who are in need of food, clothing, and services given by our firefighters, the food pantry, and the countless number of volunteers at the Hudson Fish and Game Club; youth who need guidance and care given by our police officers. Let us not forget the many non-profit agencies in town who give scholarships and assistance to our needy. I would be remiss if I did not mention those who are kind neighbors who take the time to assist a neighbor in need.

To all: you are so deserving of a **BIG**

THANK YOU!!

Hudson is a great community because of you.

Hudson Board of Selectmen

Roger E. Coutu, Chairman



TOWN OF HUDSON

Office of the Assessor

Jim Michaud

Assistant Assessor, CAE

Email: jmichaud@hudsonnh.gov

www.hudsonnh.gov



12 School Street · Hudson, New Hampshire 03051 · Tel: 603-886-6009 · Fax: 603-594-1160

The year 2014 can best be classified as a year in which the overall real estate market finally left the most recent recession behind and the overall market experienced year-over-year appreciation.. The volume of real estate sales transactions has continued to increase year-over-year, as well as significant new real estate construction and subdivision and site plan activity. The Town is now more than 2 plus years out from its last revaluation in 2012 and, from a budgetary perspective, the Board of Selectmen are continuing to fund for the next state-mandated reassessment effective for the 2017 property tax year. The Town has experienced two default budgets in a row, 3 out of the last 5 years, and that has marginalized the capacity to have more frequent readjustments of property assessments. These more frequent readjustments would have the practical and conservative effect of leveling out the amount of decrease or increase to property assessments in any given property tax year. More frequent reassessments would have enabled our community to level out inequities that are brought about by market activity, adjusted assessments that would reflect the complexities of real estate markets and the diverse effects that they have on property assessments of all classes of property.

In order for the Town to protect its tax base from being targeted by non-certified and unlicensed property tax reps, and in order to maintain its multi-year investments in assessment performance, the Board of Selectmen have continued to approve funding of defense of assessment initiatives in regards to property tax appeals in the NH judicial system. This is an important allocation of resources by the Board of Selectmen as the Assessing Department's continued success in this area will continue to serve to lessen the Town's property tax abatement overlay account exposure.

In closing, we would not be as responsive to your needs and questions without the valued assistance of Mike Pietraskiewicz, Assessment Technician, part-time Administrative Aide, Amy McMullen, as well part-time Appraisal Technician, Lisa Mudge. Their skills have saved both time and money for the Town's taxpayers before, during, and after the tax bills go out.

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, Disability Exemptions, etc., as well as to work on the myriad of processes that are part of the Assessing Department's responsibilities.

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 both the Town's assessment database as well as property tax maps 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
Assistant 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 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 \$105,000 (approved March 13, 2007 Town Ballot Vote).

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 \$35,000, if single, including Social Security, or if married, less than \$45,000, 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 \$150,000, 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.
5. Is at least 65 years of age or older on or before April 1st. An exemption of \$105,000 for residents 65 years of age up to 75; \$125,000 from 75 years of age up to 80; and \$150,000 from 80 years of age and older is applied to the assessed value of the property. (Approved at Town Ballot Vote March 13, 2007.)

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 \$105,000 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 \$35,000 including Social Security, or if married a net income of less than \$45,000 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 \$150,000, 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 13, 2007.). Please contact the Assessing Department on the above for further details.

Veterans' Tax Credit – RSA 72:28

1. Have to be a resident of the State of New Hampshire for at least one (1) year previous to April 1st in the year which the credit is applied for.
2. Have to have served not less than ninety (90) active duty days in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28. The credit in the amount of \$500.00 is applied to the amount of taxes owed. A Disabled Veteran's Credit of \$2,000 is also available to a Veteran if he/she is rated totally and permanently disabled as a result of a service-connected injury. A copy of the DD214, a discharge paper and any other sufficient proof is required when applying for these credits. A credit of \$2,000 is also available to the surviving spouses of veterans killed in the line of duty. The Veteran's Credit was approved at a Town Ballot Vote on March 13, 2007. The Disabled Veteran's Credit and the Surviving Spouse Credit listed above was approved at a Town Ballot Vote on March 11, 2004. Please contact the Assessing Department on the above for further details.

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>.

Assessor's Office Statistics

Tax Year	Net Valuation	Increase in Assessed Value	Tax Rate Per \$1,000	Assessment Ratio - %
2014	\$2,570,693,633	\$30,108,525	\$20.83	N/A
2013	\$2,540,585,108	\$14,686,517	\$20.56	98.7% (EST)
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%
2001	\$1,273,596,913	\$26,313,058	\$25.41	67%

Tax Rate Summary

	Schools		County	Municipal	Total
	State	Local			
2004	\$2.89	\$7.37	\$1.10	\$4.59	\$15.95
% of Rate	(18.12%)	(46.21)	(6.9%)	(28.77)	(-20.25%)
2005	\$2.78	\$8.08	\$1.15	\$4.49	\$16.50
% of Rate	(16.8%)	(49%)	(7%)	(27.2%)	(+3.34%)
2006	\$2.67	\$8.67	\$1.14	\$4.74	\$17.22
% of Rate	(16%)	(50%)	(7%)	(27%)	(+4.18%)
2007	\$2.33	\$7.23	\$1.01	\$4.44	\$15.01
% of Rate	(15.52%)	(48.17%)	(6.73%)	(29.58%)	(-14.72%)
2008	\$2.28	\$7.99	\$1.03	\$4.66	\$15.96
% of Rate	(14.29%)	(50.06%)	(6.45%)	(29.2%)	(+6.33%)
2009	\$2.22	\$7.13	\$1.02	\$4.97	\$15.34
% of Rate	(14.47%)	(46.48%)	(6.65%)	(32.4%)	(-4.04%)
2010	\$2.20	\$7.75	\$0.97	\$5.19	\$16.11
% of Rate	(13.66%)	(48.11%)	(6.02%)	(32.21%)	(+5.0%)
2011	\$2.11	\$8.35	\$0.98	\$5.18	\$16.62
% of Rate	(12.69%)	(50.24%)	(5.90%)	(31.17%)	(+3.17%)
2012	\$2.49	\$10.04	\$1.15	\$6.27	\$19.95
% of Rate	(12.49%)	(50.33%)	(5.76%)	(31.43%)	(+20.04%)
2013	\$2.53	\$10.45	\$1.21	\$6.37	\$20.56
% of Rate	(12.30%)	(50.83%)	(5.89%)	(30.98%)	(+3.06%)
2014	\$2.49	\$10.76	\$1.23	\$6.35	\$20.83
% of Rate	(12%)	(52%)	(6%)	(30%)	(+1.31%)

Valuation Summary

	2014	2013
Land--Value Only	\$819,297,703	\$817,869,378
Residential Buildings	\$1,322,753,995	\$1,302,996,177
Commercial/Industrial Bldgs	\$329,538,435	\$329,725,953
Utilities	\$131,641,500	\$121,611,600
Manufactured Housing	\$7,098,700	\$7,128,700
Exempt Properties + Land	\$162,323,200	\$160,123,800
Gross Valuation	\$2,772,653,533	\$2,739,455,608
Exempt Properties (Minus)	\$162,323,200	\$160,123,800
Exemptions (Minus)	\$39,636,700	\$38,746,700
Net Valuation	\$2,570,693,633	\$2,540,585,108

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
100-002-000	26 WEST RD	\$581,500	\$24,900	\$606,400
100-004-000	PHYSICAL PROPERTY	\$0	\$19,137,800	\$19,137,800
102-011-000	38 R BOYD RD	\$6,200	\$0	\$6,200
105-035-000	8 R TWIN MEADOW DR	\$1,800	\$0	\$1,800
109-006-001	288 DERRY RD	\$0	\$48,400	\$48,400
110-040-000	126 OLD DERRY RD	\$86,700	\$0	\$86,700
111-017-000	151 ROBINSON RD	\$77,500	\$0	\$77,500
111-019-000	149 ROBINSON RD	\$100,000	\$0	\$100,000
111-065-000	24 CHAGNON LANE	\$108,100	\$0	\$108,100
116-022-000	8 R HENRY DR	\$104,300	\$0	\$104,300
118-008-000	40 KIENIA RD	\$127,600	\$0	\$127,600
125-005-000	41 R BEECHWOOD RD	\$19,800	\$0	\$19,800
129-003-000	14 ADAM DR	\$17,400	\$0	\$17,400
130-005-000	49 ADAM DR	\$128,700	\$0	\$128,700
133-028-000	TERRA LANE	\$10,400	\$0	\$10,400
134-016-000	19 WOODCREST DR	\$10,400	\$0	\$10,400
135-004-000	52 ROBINSON RD	\$530,100	\$750,900	\$1,281,000
136-022-000	5 HOPKINS DR	\$23,400	\$0	\$23,400
138-016-000	13 FOREST RD	\$103,900	\$0	\$103,900
138-063-000	8 ALVIRNE DR	\$107,500	\$0	\$107,500
138-089-000	194 DERRY RD	\$847,800	\$2,908,800	\$3,756,600
142-024-000	10 R HAZELWOOD RD	\$262,400	\$0	\$262,400
144-001-000	ROBINSON RD	\$16,600	\$0	\$16,600
145-004-000	415 CENTRAL ST	\$18,400	\$0	\$18,400
145-006-000	4 BRIDLE BRIDGE RD	\$191,100	\$196,000	\$387,100
149-036-000	REAR SOUSA BLVD	\$46,800	\$0	\$46,800
151-054-000	0 RANGERS DR	\$0	\$53,800	\$53,800
154-030-000	32 SULLIVAN RD	\$4,300	\$0	\$4,300
156-064-000	WEBSTER ST	\$8,300	\$0	\$8,300
158-024-000	169 HIGHLAND ST	\$93,900	\$95,000	\$188,900
160-031-000	49 RANGERS DR	\$59,100	\$0	\$59,100
160-048-000	70 RANGERS DR	\$234,700	\$0	\$234,700
161-038-000	19 INDUSTRIAL DR	\$73,800	\$9,700	\$83,500
161-039-000	17 INDUSTRIAL DR	\$177,800	\$0	\$177,800
161-040-000	9 INDUSTRIAL DR	\$389,600	\$0	\$389,600
165-001-000	78 WEBSTER ST	\$6,700	\$0	\$6,700
165-002-000	88 WEBSTER ST	\$4,200	\$0	\$4,200
165-003-000	GAMBIA ST	\$1,900	\$0	\$1,900
165-004-000	GAMBIA ST	\$2,000	\$0	\$2,000
165-005-000	94 WEBSTER ST	\$4,000	\$0	\$4,000
165-016-000	3 GAMBIA ST	\$700	\$0	\$700

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
165-028-000	16 CAMPBELLO ST	\$44,000	\$0	\$44,000
165-038-000	1 KENYON ST	\$7,800	\$0	\$7,800
165-057-000	17 FEDERAL ST	\$60,300	\$0	\$60,300
165-064-000	17 MERRIMACK ST	\$64,600	\$0	\$64,600
165-064-001	19 MERRIMACK ST	\$61,900	\$0	\$61,900
165-066-000	24 FEDERAL ST	\$80,800	\$10,100	\$90,900
165-128-000	11 SUMMER AVE	\$82,600	\$0	\$82,600
165-152-000	98 DERRY ST	\$61,100	\$74,700	\$135,800
167-058-001	HIGHLAND ST	\$88,300	\$0	\$88,300
167-084-000	14 MONROE ST	\$10,800	\$0	\$10,800
168-001-000	8 GREELEY ST	\$124,200	\$0	\$124,200
168-085-000	11 R DANIEL WEBSTER DR	\$93,800	\$0	\$93,800
168-124-001	6 W WINDHAM RD	\$0	\$16,000	\$16,000
169-002-000	36 WINDHAM RD	\$124,700	\$0	\$124,700
169-003-000	WINDHAM RD	\$148,400	\$0	\$148,400
169-022-000	REAR WINDHAM RD	\$7,600	\$0	\$7,600
170-030-000	2 CONSTITUTION DR	\$1,590,300	\$1,952,200	\$3,542,500
170-044-000	1 CONSTITUTION DR	\$470,000	\$2,327,400	\$2,797,400
173-017-000	16 TOLLES ST	\$18,100	\$0	\$18,100
174-106-000	49 R LEDGE RD	\$166,900	\$0	\$166,900
175-007-000	12 GEORGE ST	\$73,500	\$0	\$73,500
175-011-000	83 R HIGHLAND ST	\$3,800	\$0	\$3,800
175-017-000	79 HIGHLAND ST	\$93,500	\$0	\$93,500
175-034-032	126 FERRY ST	\$0	\$30,500	\$30,500
175-046-000	12 WATERLILY PATH	\$6,100	\$0	\$6,100
175-058-000	LAKESIDE AVE	\$15,600	\$0	\$15,600
175-068-000	LAKESIDE AVE	\$7,700	\$0	\$7,700
175-074-000	162 FERRY ST	\$188,400	\$0	\$188,400
175-082-001	8 CLIFF AVE	\$85,700	\$0	\$85,700
175-115-000	133 FERRY ST	\$15,800	\$0	\$15,800
175-118-000	6 R RIDGE AVE	\$1,900	\$0	\$1,900
175-120-000	8 RIDGE AVE	\$16,600	\$0	\$16,600
176-035-000	239 CENTRAL ST	\$158,400	\$0	\$158,400
178-004-000	6 A - B CATALPA DR	\$127,800	\$0	\$127,800
180-009-000	REAR KIMBALL HILL RD	\$5,800	\$0	\$5,800
182-005-000	55 CENTRAL ST	\$3,100	\$0	\$3,100
182-042-000	23 MAPLE AVE	\$188,800	\$0	\$188,800
182-073-000	15 WEBSTER ST	\$300	\$0	\$300
182-083-000	3 DERRY ST	\$136,000	\$7,200	\$143,200
182-094-000	18 LIBRARY ST	\$157,100	\$561,400	\$718,500
182-095-000	39 FERRY ST	\$100,500	\$145,200	\$245,700

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
182-101-000	12 SCHOOL ST	\$261,200	\$1,125,800	\$1,387,000
182-170-000	2 OAKWOOD ST	\$194,400	\$180,000	\$374,400
182-175-000	12 LIONS AVE	\$237,900	\$404,700	\$642,600
182-182-000	R LIONS AVE	\$4,700	\$0	\$4,700
182-183-000	7 R LIONS AVE	\$5,700	\$0	\$5,700
182-184-000	13 LIONS AVE	\$20,800	\$0	\$20,800
182-189-000	15 HURLEY ST	\$90,500	\$0	\$90,500
182-214-000	8 MELENDY RD	\$122,500	\$25,100	\$147,600
182-218-000	73 CENTRAL ST	\$32,800	\$0	\$32,800
182-221-000	LIONS AVE	\$6,700	\$0	\$6,700
183-084-000	11 GORDON ST	\$91,100	\$0	\$91,100
184-007-000	8 R GORDON ST	\$2,200	\$0	\$2,200
184-032-101	24 TIFFANY CIRCLE	\$0	\$0	\$0
185-040-000	27 KIMBALL HILL RD	\$133,100	\$83,200	\$216,300
185-040-001	19 KIMBALL HILL RD	\$207,600	\$806,400	\$1,014,000
186-001-000	33 BEAR PATH LANE	\$114,100	\$0	\$114,100
190-094-000	RIVERVIEW ST	\$88,600	\$0	\$88,600
190-108-000	9 GILLIS ST	\$106,500	\$0	\$106,500
191-051-000	5 R D ST	\$8,400	\$0	\$8,400
191-157-000	2 MERRILL ST	\$76,300	\$0	\$76,300
191-187-091	3 OVERLOOK CIR	\$0	\$34,800	\$34,800
193-023-000	55 BUSH HILL RD	\$116,000	\$0	\$116,000
197-002-000	8 RADCLIFFE DR	\$58,500	\$0	\$58,500
197-012-000	28 RADCLIFFE DR	\$45,900	\$0	\$45,900
197-040-000	BIRCH ST	\$8,100	\$0	\$8,100
197-194-000	21 BRENTON AVE	\$27,100	\$0	\$27,100
197-196-000	17 BRENTON AVE	\$7,300	\$0	\$7,300
197-199-000	8 BRENTON AVE	\$7,100	\$0	\$7,100
197-200-000	10 BRENTON AVE	\$3,600	\$0	\$3,600
197-201-000	12 BRENTON AVE	\$7,300	\$0	\$7,300
197-202-000	14 BRENTON AVE	\$3,500	\$0	\$3,500
197-203-000	16 BRENTON AVE	\$3,500	\$0	\$3,500
197-204-000	18 BRENTON AVE	\$7,300	\$0	\$7,300
197-205-000	20 BRENTON AVE	\$7,100	\$0	\$7,100
197-209-000	19 ATWOOD AVE	\$7,100	\$0	\$7,100
197-212-000	16 ATWOOD AVE	\$5,700	\$0	\$5,700
198-009-000	14 R ATWOOD AVE	\$6,500	\$0	\$6,500
198-112-000	13 CHARBONNEAU DR	\$9,700	\$0	\$9,700
198-146-000	20 COUNTY RD	\$89,400	\$0	\$89,400
198-149-000	20 R COUNTY RD	\$340,100	\$0	\$340,100
201-009-000	112 BUSH HILL RD	\$61,800	\$0	\$61,800

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
203-003-000 34	ATWOOD AVE	\$4,300	\$0	\$4,300
203-004-000 36 R	ATWOOD AVE	\$4,700	\$0	\$4,700
203-005-000 36	ATWOOD AVE	\$4,500	\$0	\$4,500
203-006-000 4	WILLARD ST	\$18,800	\$0	\$18,800
203-008-000 6	WILLARD ST	\$4,500	\$0	\$4,500
203-009-000 8	WILLARD ST	\$4,500	\$0	\$4,500
203-010-000 10	WILLARD ST	\$4,600	\$0	\$4,600
203-011-000 12	WILLARD ST	\$1,600	\$0	\$1,600
203-012-000 14	WILLARD ST	\$4,500	\$0	\$4,500
203-013-000 5	WILLARD ST	\$29,000	\$0	\$29,000
203-014-000 40	ATWOOD AVE	\$10,200	\$0	\$10,200
203-015-000 31	ATWOOD AVE	\$9,300	\$0	\$9,300
203-016-000 33	ATWOOD AVE	\$9,800	\$0	\$9,800
203-017-000 32	BRENTON AVE	\$21,800	\$0	\$21,800
203-018-000 35	ATWOOD AVE	\$9,100	\$0	\$9,100
203-019-000 37	ATWOOD AVE	\$86,100	\$0	\$86,100
203-021-000 24	BRENTON AVE	\$4,400	\$0	\$4,400
203-068-000 25	SYCAMORE ST	\$134,900	\$8,600	\$143,500
204-010-000 4	PELHAM RD	\$103,600	\$0	\$103,600
204-029-000 65	GLEN DR	\$10,800	\$0	\$10,800
204-031-000 66	GLEN DR	\$125,800	\$0	\$125,800
205-043-000 17	WOODRIDGE DR	\$9,700	\$0	\$9,700
205-044-000 15	WOODRIDGE DR	\$9,700	\$0	\$9,700
205-045-000 13	WOODRIDGE DR	\$9,700	\$0	\$9,700
205-059-000 20	PARKHURST DR	\$9,700	\$0	\$9,700
205-060-000 22	PARKHURST DR	\$9,700	\$0	\$9,700
205-095-001 33	GLEN DR	\$112,000	\$36,700	\$148,700
205-102-000 65 R	PELHAM RD	\$188,700	\$0	\$188,700
211-066-000 62	BURNS HILL RD	\$206,600	\$0	\$206,600
212-017-000 99	WASON RD	\$112,500	\$0	\$112,500
216-015-000 204	LOWELL RD	\$77,100	\$0	\$77,100
216-018-074 16	HOLLY LANE	\$0	\$10,400	\$10,400
218-010-000 88	BURNS HILL RD	\$97,000	\$353,800	\$450,800
223-026-000 55	WASON RD	\$109,900	\$0	\$109,900
224-004-000 20	MUSQUASH RD	\$180,500	\$0	\$180,500
226-002-000 51 R	TRIGATE RD	\$260,000	\$0	\$260,000
227-002-001 25	SAGAMORE PARK RD	\$0	\$8,600	\$8,600
227-007-000 45	SAGAMORE PARK RD	\$9,800	\$0	\$9,800
228-040-000 1 R	ROSE DR	\$4,100	\$0	\$4,100
229-001-000 12	RENA AVE	\$27,700	\$0	\$27,700
231-040-000 75	GOWING RD	\$92,300	\$0	\$92,300

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
235-007-000	25 DAVENPORT RD	\$33,300	\$0	\$33,300
235-008-000	288 R LOWELL RD	\$32,300	\$0	\$32,300
235-012-001	12 GROVES FARM RD	\$160,400	\$778,000	\$938,400
237-047-000	5 BROOK DR	\$97,200	\$0	\$97,200
237-058-000	30 R RICHMAN DR	\$13,400	\$0	\$13,400
237-059-000	REAR WINDING HOLLOW RD	\$700	\$0	\$700
237-060-000	REAR WINDING HOLLOW RD	\$5,300	\$0	\$5,300
241-066-000	52 DRACUT RD	\$11,300	\$0	\$11,300
241-069-000	33 R DRACUT RD	\$3,500	\$0	\$3,500
242-050-000	90 R MUSQUASH RD	\$38,800	\$0	\$38,800
243-034-000	R RICHMAN DR	\$59,000	\$0	\$59,000
246-088-000	CHALIFOUX RD	\$2,000	\$0	\$2,000
247-045-000	4 CHESTNUT ST	\$137,900	\$0	\$137,900
247-051-000	3 CHESTNUT ST	\$108,900	\$0	\$108,900
247-075-000	17 R EAYRS POND RD	\$112,400	\$0	\$112,400
247-077-000	EAYRS POND RD	\$1,800	\$0	\$1,800
248-076-000	9 GOWING RD	\$51,300	\$0	\$51,300
251-022-000	92 RIVER RD	\$53,000	\$0	\$53,000
252-001-000	37 WINSLOW FARM RD	\$177,100	\$0	\$177,100
252-055-000	ANNA LOUISE DR	\$700	\$0	\$700
253-006-000	10 SCHAEFFER CIR	\$74,300	\$0	\$74,300
253-066-000	9 SCHAEFFER CIR	\$55,100	\$0	\$55,100
253-079-000	ANNA LOUISE DR	\$2,700	\$0	\$2,700
253-080-000	SCHAEFFER CIR	\$3,300	\$0	\$3,300
253-081-000	SCHAEFFER CIR	\$900	\$0	\$900
258-017-000	REAR DRACUT RD	<u>\$2,600</u>	<u>\$0</u>	<u>\$2,600</u>
Count=190		\$15,282,400	\$32,206,100	\$47,488,500

Town of Hudson
School District-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
130-003-000 200	DERRY RD	\$2,375,600	\$13,335,700	\$15,711,300
130-015-000 211	DERRY RD	\$651,700	\$354,200	\$1,005,900
139-009-000 190	DERRY RD	\$991,800	\$9,380,800	\$10,372,600
182-102-000 20	LIBRARY ST	\$180,200	\$1,173,200	\$1,353,400
182-109-000 33	SCHOOL ST	\$856,100	\$3,873,500	\$4,729,600
182-110-000 22	LIBRARY ST	\$169,700	\$2,650,100	\$2,819,800
183-087-000 1	MEMORIAL DR	\$1,046,700	\$12,425,800	\$13,472,500
198-151-000 10	PELHAM RD	<u>\$1,083,700</u>	<u>\$8,995,700</u>	<u>\$10,079,400</u>
	Count=8	\$7,355,500	\$52,189,000	\$59,544,500

State of NH
State-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR	\$23,300	\$0	\$23,300
122-003-000	OLD DERRY RD	\$156,600	\$0	\$156,600
128-009-000	301 WEBSTER ST	\$97,800	\$103,600	\$201,400
134-048-000	62 ROBINSON RD	\$577,800	\$8,300	\$586,100
139-051-000	179 DERRY RD	\$157,000	\$2,100	\$159,100
144-022-001	CENTRAL ST	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	\$13,500	\$0	\$13,500
153-015-000	361 CENTRAL ST	\$868,100	\$0	\$868,100
153-016-000	367 CENTRAL ST	\$322,700	\$0	\$322,700
159-006-000	64 GREELEY ST	\$94,200	\$0	\$94,200
159-026-000	4 BARRETTS HILL RD	\$135,200	\$0	\$135,200
159-029-000	2 BARRETTS HILL RD	\$112,900	\$0	\$112,900
159-034-000	BARRETTS HILL RD	\$3,700	\$0	\$3,700
169-012-000	41 WINDHAM RD	\$122,200	\$0	\$122,200
169-014-000	261 CENTRAL ST	\$75,900	\$0	\$75,900
169-015-000	CENTRAL ST	\$296,200	\$0	\$296,200
175-165-000	FERRY ST	\$207,700	\$0	\$207,700
178-012-000	76 KIMBALL HILL RD	\$112,800	\$0	\$112,800
178-022-000	89 KIMBALL HILL RD	\$186,300	\$0	\$186,300
178-026-000	75 KIMBALL HILL RD	\$173,300	\$0	\$173,300
186-014-000	SPEARE RD	\$104,500	\$0	\$104,500
194-005-000	REAR BUSH HILL RD	\$203,000	\$0	\$203,000
212-005-000	94 WASON RD	\$102,700	\$134,100	\$236,800
212-007-000	98 WASON RD	\$102,900	\$139,800	\$242,700
212-022-000	121 R WASON RD	\$305,200	\$0	\$305,200
217-034-001	5 A MARK ST	\$71,700	\$97,000	\$168,700
217-034-002	5 B MARK ST	\$71,700	\$96,700	\$168,400
218-001-000	TRIGATE RD	\$121,500	\$0	\$121,500
218-009-000	5 MUSQUASH RD	\$107,500	\$0	\$107,500
218-030-000	21 TRIGATE RD	\$99,800	\$0	\$99,800
222-044-000	232 LOWELL RD	\$8,002,200	\$0	\$8,002,200
223-031-000	39 WASON RD	\$96,700	\$127,400	\$224,100
223-032-000	37 WASON RD	\$99,500	\$103,700	\$203,200
223-033-000	35 WASON RD	\$102,700	\$133,300	\$236,000
223-034-000	33 WASON RD	\$101,500	\$0	\$101,500
224-007-000	MUSQUASH RD	\$57,300	\$0	\$57,300
234-002-000	1 RIVER RD	\$62,300	\$0	\$62,300
236-019-000	74 MUSQUASH RD	\$1,049,800	\$0	\$1,049,800
246-087-000	EAYRS POND RD	<u>\$106,500</u>	<u>\$0</u>	<u>\$106,500</u>
Count=39		\$14,706,400	\$946,000	\$15,652,400



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work backwards

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. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5950
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: HUDSON

County: HILLSBOROUGH

Original Date: 09/04/2014

Revision Date:

ASSESSOR

Jim Michaud, Assistant Assessor

Assessor's Name

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.

MUNICIPAL OFFICIALS

Roger E. Coutu, Chairman

Municipal Official 1

Richard J. Maddox

Municipal Official 3

Pat Nichols

Municipal Official 5

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

Ben Nadeau, Vice-Chairman

Municipal Official 2

Nancy Brucker

Municipal Official 4

Municipal Official 6

PREPARER'S INFORMATION

Jim Michaud

Preparer's Name

(603) 886-6009

Phone Number

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.

jmichaud@hudsonnh.gov

Email (optional)



Municipality Values		
Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?		
		Assessed Valuation
	Number of Acres	
1-A	Current Use (At current values) RSA 79-A ?	\$401,376
1-B	Conservation Restriction Assessment RSA 79-B ?	
1-C	Discretionary Easements RSA 79-C ?	\$510
1-D	Discretionary Preservation Easements RSA 79-D ?	
1-E	Taxation of Land Under Farm Structures RSA 79-F ?	
1-F	Residential Land (Improved and Unimproved) ?	\$648,852,581
1-G	Commercial/Industrial Land (excluding Utility Land) ?	\$170,043,236
1-H	Total of Taxable Land ?	\$819,297,703
1-I	Tax Exempt and Non-Taxable Land ?	\$49,286,400
Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?		
	Number of Structures	
2-A	Residential ?	\$1,322,753,995
2-B	Manufactured Housing as defined in RSA 674:31 ?	\$7,098,700
2-C	Commercial/Industrial (excluding Utility buildings) ?	\$329,538,435
2-D	Discretionary Preservation Easements RSA 79-D ?	
2-E	Taxation of Farm Structures RSA 79-F ?	
2-F	Total of Taxable Buildings ?	\$1,659,391,130
2-G	Tax Exempt and Non-Taxable Buildings ?	\$113,036,800
Utilities and Timber ?		
		Assessed Valuation
3-A	Utilities ?	\$131,641,500
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	
5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?		\$2,610,330,333



Exemptions			
		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?	2	\$506,700
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11 Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$2,609,823,633
Summation of Exemptions ?			
		Amount Per Exemption	
		Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$105,000	19
13	Elderly Exemption (RSA 72:39-a & b)		252
14	Deaf Exemption (RSA 72:38-b) ?		
15	Disabled Exemption (RSA 72:37-b) ?	\$105,000	47
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?		
17	Solar Energy Systems Exemption (RSA 72:62) ?		
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?		
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?		
20 Total Dollar Amount of Exemptions (sum of lines 12-19)			\$39,130,000
Calculations			
21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)			\$2,570,693,633
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B			\$131,641,500
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)			\$2,439,052,133

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser

Who Appriases/Establishes the Utility Value in the Municipality? (If multiple, please list)

Board of Selectmen are the Board of Assessors and they establish the final utility value for the town

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? Yes No

SECTION A

List Electric Companies

Electric Company	Assessed Valuation
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$90,983,300
NEW ENGLAND HYDRO TRANSMISSION CORP	\$14,336,700
NEW ENGLAND POWER COMPANY	\$2,177,400

A1 Total of all Electric Companies listed in this section: \$107,497,400

List Gas Companies

Gas Company	Assessed Valuation
ENERGY NORTH NATURAL GAS	\$20,924,500
TENNESSEE GAS PIPELINE COMPANY	\$3,219,600

A2 Total of all Gas Companies listed in this section: \$24,144,100



List Water and Sewer Companies ?	
Water/Sewer Company	Assessed Valuation
A3 Total of all Water and Sewer Companies listed in this section:	
Grand Total Valuation of all Sect. A Utility Companies	\$131,641,500

SECTION B

List Other Utility Companies ?	
Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section (must agree with line 3B):	



Tax Credits and Exemptions

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
1 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) <small>(\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)</small>	\$500	1,005	\$502,500
2 Surviving Spouse (RSA 72:29-a) <small>*The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States...*</small> <small>(\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small>	\$2,000		
3 Tax Credit for Service-Connected Total Disability (RSA 72:35) <small>*Any person who has been honorably discharged 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...*</small> <small>(\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)</small>	\$2,000	34	\$68,000
Total Number and Amount		1,039	\$570,500

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

		Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
		Single	Married	Single	Married
Income Limits	1	\$35,000	\$45,000		
Asset Limits	1	\$150,000	\$150,000		

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	10	\$105,000	65-74	91	\$9,555,000	\$9,502,500
75-79	4	\$125,000	75-79	53	\$6,625,000	\$6,625,000
80+	2	\$150,000	80+	108	\$16,200,000	\$16,125,000
Total				252	\$32,380,000	\$32,252,500
Income Limits	Single	\$35,000	Asset Limits	Single	\$150,000	
	Married	\$45,000		Married	\$150,000	

Community Tax Relief Incentive - RSA 79-E

Adopted: Yes No



Property Reports				
Current Use Reports - RSA 79-A ?				
	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	1,421.42	\$289,761	Receiving 20% Rec. Adjustment	
Forest Land	1,178.89	\$91,139	Removed from Current Use During Current Tax Year	37.33
Forest Land With Documented Stewardship	110.89	\$10,488	Owners in Current Use	51
Unproductive Land	344.7	\$5,507	Parcels in Current Use	126
Wet Land	267.58	\$4,481		
Total	3,323.48	\$401,376		
Land Use Change Tax ?				
Gross Monies Received for Calendar Year (Jan 1 through Dec 31)				\$60,793
Conservation Allocation	Percentage	50	And/Or Dollar Amount	30,396 \$124,995
Monies to Conservation Fund				30,396 \$124,995
Monies to General Fund				30,396 \$124,995
Conservation Restriction Assessment Report - RSA 79-B (must file PA-60) ?				
	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land			Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land With Documented Stewardship				Total Number
Unproductive Land			Owners in Conservation	
Wet Land			Parcels in Conservation	
Total				
Discretionary Easements - RSA 79-C ?				
Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)	
11	4	\$510	Ballfield, bird wildlife sanctuary	historic schoolhouse site
Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F ?				
Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



Discretionary Preservation Easements - RSA 79-D Historic Agricultural Structures ?				
Total Number of Owners	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures
Map	Lot	Block	%	Description



Tax Increment Financing Districts - RSA 162-K ?						
TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



Revenues Received from Payments in Lieu of Tax ?		
	Revenue	Number of Acres
State and Federal Forest Land, Recreational and/or Flood control land from MS-4, acct 3356 & 3357		
White Mountain National Forest only, acct. 3186		
	Revenue	List Source(s) of Payment in Lieu of Taxes
Other from MS-4, acct. 3186	\$10,000	So. NH Medical Center
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
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Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Total	\$10,000	



HUDSON

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 First Name

Jim

Preparer's Last Name

Michaud

Jim Michaud, Assistant Assessor
Preparer's Signature and Title

Sep 4, 2014
Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

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.

Jim Michaud Assistant Assessor
Preparer's Signature

Jim Michaud, Assistant Assessor
Assessor's Signature

[Signature]
Municipal Official's Signature

Nancy Buckner
Municipal Official's Signature

Municipal Official's Signature

Estimote A. Nichols
Municipal Official's Signature

Ben Wade
Municipal Official's Signature

[Signature]
Municipal Official's Signature

Please save and e-mail the completed PDF form to equalization@dra.nh.gov
A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487**

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2014 Tax Rate Calculation

David M. L.

10/31/14

TOWN/CITY: HUDSON

Gross Appropriations	29,189,234
Less: Revenues	13,725,185
	0
Add: Overlay (RSA 76:6)	282,676
War Service Credits	570,500

Net Town Appropriation	16,317,225
Special Adjustment	0

Approved Town/City Tax Effort	16,317,225
-------------------------------	------------

TOWN RATE
6.35

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	48,911,194	6,126,237	42,784,957
Regional School Apportionment			0
Less: Education Grant			(9,045,780)

Education Tax (from below)	(6,067,148)
Approved School(s) Tax Effort	27,672,029

LOCAL SCHOOL RATE
10.76

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480
2,446,430,695	6,067,148
Divide by Local Assessed Valuation (no utilities)	
2,439,052,133	

STATE SCHOOL RATE
2.49

COUNTY PORTION

Due to County	3,163,359
	0

Approved County Tax Effort	3,163,359
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COUNTY RATE
1.23

TOTAL RATE
20.83

Total Property Taxes Assessed	53,219,761
Less: War Service Credits	(570,500)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	52,649,261

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax	(no utilities) 2,439,052,133	2.49	6,067,148
All Other Taxes	2,570,693,633	18.34	47,152,613
			53,219,761

TRC#
81

TRC#
81



TOWN OF HUDSON

Benson Park Committee



Harry A. Schibanoff, Chairman

Ben Nadeau, Selectmen Liaison

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

Annual Report 2014

Benson Park continues to be a popular attraction in Hudson thanks to the dedicated work of numerous volunteers, the highway department and other town officials. Benson Park has been open for almost five years and will be celebrating its five years of operation in 2015.

Many events occurred in the park during 2014. In February, the annual dog sled race was held to benefit the construction of the Mallory Gray amphitheater. The amphitheater was erected in December with the assistance of the Highway Department. In March, an Easter egg hunt was sponsored by the Recreation Department and was well attended. In May, the new Senior Center and HCTV Access Center was opened. Both facilities are actively used and successful in their purposes. In June, a fishing derby for children under 14 was held by the NH Last Cast Fishing Club and was well attended. It is hoped that events of these kinds and others can continue in the future.

One Eagle Scout project was completed in 2014. It was the construction of dog agility equipment in the Dog Park. The project was completed during the summer and has been popular with the patrons of the Dog Park. The Girl Scouts completed their interior decorating of the "Shoe" in 2014 and had a large granite marker installed near the Shoe with quotes from its related nursery rhyme.

In May, the Highway Department removed interior fencing and grating, filled and seeded the area formerly occupied by the Red Barn. This change in the park was in an area that had previously been overgrown and unsightly. It now affords panoramic views of the park from the top of its hill and was a major park improvement in 2014.

During the summer, a Little Free Library was installed in the park. It is an opportunity for patrons to donate, swap or share books. The library was open until the end of October and was well received by the public. It is expected to return in 2015.

A major contribution and event within the park was TD Tree Day held October 1st. TD Bank along with the Alliance For Community Trees issued a grant to the park to plant 40 trees to not only improve the aesthetics in the park, but to also provide shade in the Dog Park and food for the wild life in the park. The event was successful and improved the area adjacent to the Dog Park and behind the new Senior Center.

Physical improvements were made in the park during the year. The "Shoe" received a new cedar roof and extensive repairs were made to the structure including a new secure front door. The exterior of the Elephant Barn received a face lift that has improved its appearance. This work was donated by the Friends of Benson Park and the labor was provided by the members of that group. In addition, plans are now being developed for the restoration of the "Office" in the park. This historical building requires various approvals and specific requirements for its improvement. This project is expected to take many years to complete. In addition, roof repairs are expected in early 2015 to the "A" frame and the re-location of the Train Station is, hopefully, a project that may see fruition in 2015.

Volunteers continue to be an important part of Benson Park's legacy. Volunteer clean ups were held from April through October with hundreds of volunteers participating over that time. In addition, we continue to have dedicated volunteers who work tirelessly on numerous park projects and to maintain the

parks extensive trail system. Benson Park would not be what it is today without the dedication of these volunteers.

Sincerely,

Harry A. Schibanoff
Chairman
Benson Park Committee



TOWN OF HUDSON

Cable Utility Committee



Michael O'Keefe, Chairman

Patricia Nichols, Selectmen Liaison

12 School Street • Hudson, New Hampshire 03051 • Tel: 603-578-3959 • Fax: 603-598-6481

2014 Annual Report

Hudson Community Television reached a major milestone during 2014 with the opening of the brand new community television Access Center located at Benson Park. Construction and outfitting of the new space took almost a year to complete. Unlike our previous rented space on Old Derry Road, our new home was custom designed to serve as a television access center. It includes a much larger and well equipped studio and control room. Multiple editing rooms, offices, a conference room, storage rooms, a small kitchenette, and restrooms round out the facility. The space will serve as a base of operations for Hudson Community Television for many years to come. We invite all local residents to come down and visit. We're always ready to give a tour, answer questions, and encourage participation.

Planning for this new facility began many years ago. The original chairman and driving force behind Hudson's Cable Committee, Coleman Kelly, had the foresight to propose the establishment of a capital reserve account in 2001 for the purpose of saving money for just such a facility. For more than a decade portions of the money the town received from Comcast went into that account. It was those savings that were used to fund the construction of our new facility. NO tax dollars were used. It is, however, with deep sadness that I note the passing of Coleman Kelly late in 2014. It's a personal disappointment of mine that Coleman was not able to see the new facility that he dreamed of many years ago. In my early years on this committee Coleman served as a mentor and instilled in me the importance of having local access media resources available to our citizens.

The HCTV web site remains a popular resource to view live Internet streaming of our three local access channels as well as on-demand access to our library of local programming. This expands our availability to viewers who are not Comcast subscribers. Please visit our web site at www.HudsonCTV.com to view our programming online.

Jim McIntosh continues as our HCTV Facilitator. Jim's experience has been extremely helpful in bringing our new access center online. He continues to assist local residents with productions. Free training classes are available to anyone who wants to learn how to use any of the HCTV resources. Rob Fay, HCTV's part-time Assistant, works with Jim on the day to day operations of HCTV. His primary responsibility is to oversee the recording of all the government meetings in town as well as assisting with productions at the access center. Rob brings years of professional television production experience having worked at TV stations in Boston and New Hampshire.

The Cable Utility Committee and HCTV encourage the Hudson community to take advantage of the powerful and free communications medium that local access television affords. Anyone interested in producing a program, receiving training, or volunteering "behind the scenes" should contact the HCTV Access Center at 578-3959 or email us at HCTV@hudsonctv.com. The new Access Center is located at 19 Kimball Hill Rd. at Benson Park.

Michael O'Keefe
Chairman, Cable Utility Committee



TOWN OF HUDSON

Hudson Cemetery Trustees



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-594-1142

David Alukonis (Chairman)

Laura DeAngelis

J. Bradford Seabury (Bookkeeper)

2014 Town Cemeteries Spring Inspection Report

On Friday, April 25, 2014, the cemetery trustees assembled for the traditional annual spring inspection of the Town's cemeteries, beginning at Ford Cemetery off Musquash Road at 2:00 p.m. and then proceeding in turn to Blodgett Cemetery on Pelham Road, Center Cemetery on Central Street, Senter Cemetery on Old Derry Road, and the Poor Farm Cemetery off Twin Meadows Drive. The purpose of this annual inspection is to determine what damage has occurred to the cemeteries through the just-passed winter. In cases of minor damage (loose or tilted headstones), the trustees come back later to replant the stones; in cases of major damage (fallen or broken headstones), the trustees contract with a local monument firm for repairs as necessary. The following reports our findings of this date.

Ford Cemetery (off Musquash Road):

Ford Cemetery adjoins the site of the original meeting house (the home of Ensign John Snow, who is buried here), which was located between the cemetery and the roadway. It is surrounded by trees and is generally shaded & secluded.



#1 — Isaac Dowburn [Ford-51] (previously repaired), broken off from base. (West end)

Disposition: to be repaired by contractor.



#2 — George Connell [Ford-46] (stone is loose, simply sitting on base, and needs to be sealed in place).

Disposition: to be resealed by contractor



#3 — Footstone for Lucinda Sprague [Ford-14] (south-east end).

Disposition: to be reseeded by trustees.



#4 — Chipped footstone next to Mary Seavy [Ford-4a].

Disposition: to be cemented in by contractor.

Blodgett Cemetery (Pelham Road):

Blodgett Cemetery is next to where the original 1734 meeting house was located, now adjoining Nottingham West Elementary school. It is a pleasant open field, always in the sun but with a few shade trees remaining.

Several boulders were noted to have been tumbled off the wall adjoining the sidewalk running along Pelham road, either as the result of winter storms or passing school children from Notting West elementary School. An effort will be made to get these replaced by DPW personnel/equipment.



#5 — Tilted headstone for Edward Field [Blodgett-41], next to wife, Anne (midway center)

Disposition: trustees will attempt to reseat.



#6 — Mary Marshall [Blodgett-88], next to husband, Benjamin.

Disposition: trustees will attempt to reseat, but may need new base installed to hold in place.



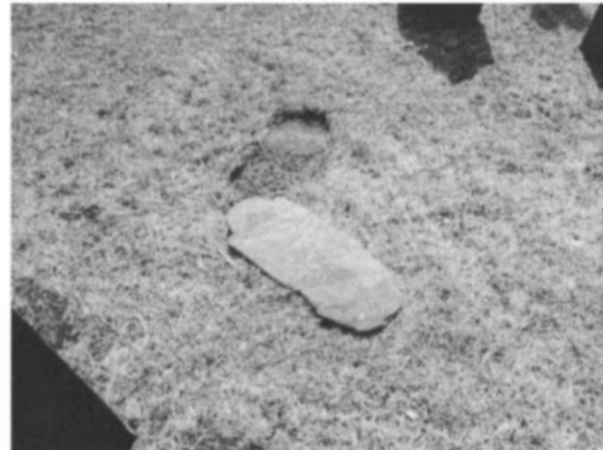
#7 — Fallen footstones behind headstones of Ann & James Page [Blodgett-65] (either side of Charles Page).
Disposition: trustees will reset.



#8 — Family marker for Melvin [Blodgett-121], badly tilted by frost-lifted rocks/ground (northeast corner).
Disposition: undecided; will discuss with contractor.



#9 — Disembodied footstone, leaning on northeast wall.
Disposition: trustees will attempt to relocate.



#10 — “NW” footstone near northwest corner.
Disposition: trustees will reset.



#11 — Headstone of Cordelia Chase [Blodgett-74], (sitting loose on base, needs to be refastened (center)).
Disposition: to be remounted by contractor (probably needs new pins plus cement).



#12 — Unmarked footstone, placed atop north wall.
Disposition: undecided; trustees will attempt to determine appropriate location & reset.



#13 — Unidentified base, moved to northwest corner.
Disposition: undetermined.



#14 — Missing headstone to left of Reuben Winn [Blodgett-39].
Disposition: undetermined (no stray headstone seen).

Center Cemetery (and Tenney Tomb), Central Street (Route 111):

Center Cemetery is an open plot, always in the sun but with shade trees at the entrance end.



#15 — Fallen headstone of Elizabeth Ann [Center-65?], daughter of Lieutenant xx Spaulding (near front right).
Disposition: trustees will try to reseat; may need base.



#16 — Fallen footstone behind Mr. Sam Johnson [Center-104] (midway on right)
Disposition: trustees will reseat.



#17 — Fallen stone in northeast corner.
Disposition: trustees will try to locate appropriately.

Senter Cemetery (off Old Derry Road):

Senter Cemetery is a rocky hillside next to where a mill used to be located. It is open to passersby and the weather, although bordered by trees on two sides.



#18 — Farley Eldridge headstone [Senter-3] loose; needs to be reseeded. Accompanying fallen footstone needs to be reseeded.
Disposition: trustees will reseat.



#19 — Broken headstone of Lucy Greely [Senter-8], wife of Alfred Greely, top of hill.
Disposition: needs to be repaired by contractor.



#20 — Broken stone to right of Dustymony Greely [Senter-19c] (left side of hill).
Disposition: undetermined.



#21 — Two fallen footstones, beside & behind Dustyann Greely [Senter-19d], wife of Greely.
Disposition: trustees will reseat.



#22 — Badly leaning stone on left slope.
Disposition: trustees will attempt to reset.



#23 — White stone, leaning, at rear.
Disposition: trustees will reset.



#24 — Fallen original hand-cut stone in front of Kidder.
Disposition: trustees will reset in place.

Poor Farm Cemetery (off Twin Meadows Drive):

The Poor Farm Cemetery consists of a fenced-in area with a monument noting that 62 unidentified persons were buried in the area.

No issues were determined.

Summary:

Issues #1, #2, #4, #11, #19, and maybe #8 to be contracted.

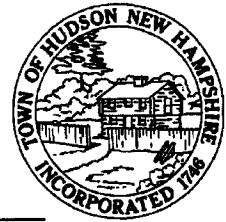
All other issues will be attempted by trustees.

Respectfully submitted by J. Bradford Seabury, Bookkeeper



TOWN OF HUDSON

Engineering Department



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

2014 ANNUAL REPORT

The Engineering Department experienced a year of change in 2014. I began working for the Town of Hudson in mid October. Gary Webster, past Town Engineer, continues to work in the department part-time while Doreena Stickney, Administrative Aide, works full time. Before my arrival, changes to the Land Use Division were made, which made the Town Engineer the Department Head of Engineering alone.

The ongoing function of the Engineering Department is to manage two 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.

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. CLD Consulting Engineers, Inc. (CLD) has been retained by the Town of Hudson to provide professional engineering services relative to the Industrial Pretreatment Program. CLD 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 54 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. Three readings were done in 2014 and the results were forwarded to the NHDES for their records.
- **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 demand of its users increases, requiring less frequent Capital Improvements. In 2014 the Engineering Department

managed the routine maintenance activities conducted by the system operator, Pennichuck Water Works. The Engineering Department manages the budget on behalf of the water utility, and updates the Municipal Utility Committee on a monthly basis. The Engineering Department applied for a REDC Grant for the Gordon Street storage tank state recommended improvements. The replacement of the Weinstein Well is underway and phase 3, the drilling of the new well, is scheduled for 2015. We have entered into a contract with Weston & Sampson Engineers to manage the design, permitting, and construction of the replacement well. The booster station at Woodland Heights was upgraded to support the additional flow demands from the nearby Oakridge Condominium project. In addition, the Hillindale booster station was decommissioned in December of 2014. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with Pennichuck Water Works, who observes the systems performance continuously. The Route 102 Booster station project was completed at no cost to the town. This expansion brings water to a commercial end of Hudson, at no cost to the existing utility customers.

- 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 contracts with GZA GeoEnvironmental, Inc. for this monitoring and reporting. We are currently looking for developers that would be interested to install solar panels on Burns Hill Road landfill.
- 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 a 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. Many of the activities reported are conducted by the Highway Department.

In 2013, the EPA released a draft 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit. These requirements have the potential to cost the tax payers of Hudson a lot of money. The EPA has received comments from the affected communities and is tasked with responding to the individual concerns, which primarily focus on cost and timing. It is unclear when the final draft permit will be released and become affective, but when it does, the Town will be required to comply, and will be subject to administrative fines for non-compliance. Currently, the changes by the federal government regarding the new regulations have not been finalized as of December 2014.

In 2014, the Highway Department continued their street sweeping efforts, catch basin maintenance, and trash and hazardous waste collection activities, all in compliance with the 2003 permit. The Town Civil 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 stormwater management requirements and strongly encourages compliance.

- Pelham Road Bridge over Second Brook: This project has been ongoing since 2006, and is on schedule for completion during the 2015 summer school vacation. It began following a major storm event, during which Pelham Road was overtopped by flood water from Second Brook. Only a 60" culvert exists in this location to move the brook beneath the roadway. Due to the amount of water that surcharges upstream of the culvert, this crossing has been classified as a high hazard dam by the NHDES. In 2008, the Town voted to appropriate money to fix the dam. During the design and permitting process, however, the Board of

Selectmen, with help from the design consultant, CLD Consulting Engineers, decided to replace the dam with a bridge. This alternative poses less risk to upstream and downstream properties together.

The Town is fortunate to have been selected by the State Aid Bridge program, which pays 80% of design and construction fees for this project. Currently this project has been awarded to George R Cairns & Sons and construction will begin as soon as school lets out for the summer 2015.

- **Hudson Train Depot Relocation and Restoration:** This project was kick-started during 2012, and is scheduled for completion in 2015. The project entails relocating the existing Train Depot within Benson Park, now situated on temporary blocking, to a permanent foundation. As well, the project will restore the exterior of the building to its historic appearance. The project received Transportation Enhancement grant funding from the Federal Highway Administration, which pays 80% of engineering and construction costs. The Engineering Department is managing the project and serves as the liaison between the Board of Selectmen, and the design consultants. As well, the Engineering Department prepares and submits reimbursement requests to the DOT as bills are paid to consultants. The Engineering study and preliminary plans have been reviewed and approved by the NHDOT. We have also concluded the environmental and cultural resources review with the State and the Federal Highway Administration. Final plans are being prepared currently for final submission on January 16, 2015. In late winter, January and February 2015, we expect to competitively bid the construction, and we hope that work will commence during the summer of 2015.
- **Library Park Signalized Intersection Improvement Project: Congestion, Mitigation, and Air Quality** grant funding through the NHDOT was received for this project, which pays 80% of the design and construction costs. CLD Consulting Engineers, Inc. are serving as the designers of the project, which entails paving, restriping, sidewalk and ramp improvements, and signal improvements around the Library Park intersection. A second through lane will be added to Derry Street, over the bridge to Nashua, which will help relieve traffic congestion in that direction. The Engineering Department is managing the project, which is now in the final design phase with the NHDOT. This project has currently been reviewed by the NHDOT and we expect that the construction will be competitively bid, and work will commence in the summer of 2015.
- **Zachary Tompkins Memorial Field Asbestos Relocation and Remediation:** I served as the lead overseer of this project during the months of October through December. 100% of the funding for this project came from USEPA Brownfields grant money, administered by the NHDES, the Regional Economic Development Center (REDC), and the Capital Regional Development Council (CRDC). The Engineering Department reviewed and processed all applications for payment and submitted reimbursement requests, as necessary, to the various agencies listed above.

Currently, we are in the final stages of receiving the final letter from the NHDES regarding sealing the site. The town used Brox Industries this fall to install 2.5 inches of asphalt over cell two and is expected to install an additional 1.5 inches in the spring of 2015. In addition, we have received \$100,000 from the City of Nashua for additional Brownfields funding, which will complete the asbestos project phase. In the spring, we expect the work associated with sealing the site to be complete and at that point, the site will be turned over to the Zachary Tompkins Memorial Foundation so that construction of Zach's field may commence. I want to give a special thanks to the Road Agent and his staff, Civil Engineer Gary Webster, and Brox Industries for their support throughout the project.

- **Hudson Senior/HCTV Access Center:** This project was completed before my arrival and has been a great success. Currently, a generator is planned for installation during the summer of 2015. Also, in November

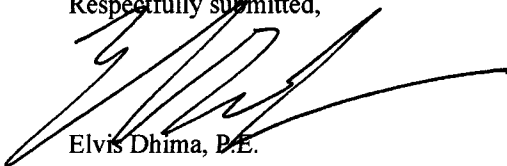
of 2014, a gazebo foundation and slab was installed before the gazebo was put together by the highway department on December of 2014.

- The Engineering Department is currently managing for the Town approximately \$850,000 in performance surety and Letters of Credit relating to residential and commercial developments.
- The Engineering Department has taken in, processed and inspected the following permits:
 - 12 Driveway permits
 - 43 Water permits
 - 51 Sewer permits (commercial and residential)
 - 17 IDA (Industrial Discharge Agreement) Applications/Permit Modifications

The Engineering Department has two (2) full time employees, and one (1) part-time employee. As well, the Clerk of the Works for the Senior Center project falls under the general supervision of the Town Engineer. This winter, the Engineering Department hired two summer interns. They continued the work started in summers past and were able to update and complete Town wide sewer, water, and drainage system maps. These maps provide easy reference for us, the Highway Department, and any applicants for new development. The Stormwater mapping will prove invaluable upon release of the final draft General Permit described in my text above. The Town of Hudson benefits greatly for a very low cost from our college interns. We have managed to create master plans for asbestos, water, sewer, drainage and gas for the entire town and have shared information internally with the Fire and Highway Departments. 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 2014 was very successful for the Engineering Department. The year 2015 should prove equally successful with the completion of the Pelham Road bridge project, the Hudson Train Depot project, Zack's Field site seal completion and the Library Park Intersection improvement project. Following completion of those projects, our focus will shift toward other important improvement projects including several bridge and culvert replacement projects, sewer, and water utility improvements. We thank the Board of Selectmen and the tax payers of Hudson for your continued support of this important office.

Respectfully submitted,



Elvis Dhima, P.E.



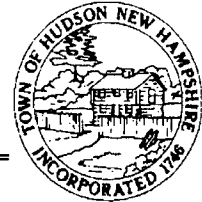
TOWN OF HUDSON

Conservation Commission

Jim Battis, Chairman

Nancy Brucker, Selectmen Liaison

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



Annual Report for 2014

The Conservation Commission was established by the town for the proper utilization and protection of the natural resources and for the protection of watershed resources of the town. The activities of the commission include:

1. The review of all requests for Wetland Special Exceptions submitted to Zoning Board of Adjustment (ZBA) for determination.
2. Research into local land and water areas and recommends to the selectmen for the protection, development or better utilization of all such areas.
3. The coordination of activities of unofficial bodies organized for similar purposes.

The activities of the Commission during calendar year 2014 are summarized in the following sections:

Wetland Special Exception Reviews

During this past calendar year five Wetland Special Exception applications were reviewed by the Conservation Commission:

2014 Wetland Special Exception Reviews

Date	Map-Lot	Address	Favorable Recommendation		
			For	Opposed	Abstain
01/13/14	246-005	16 Chalifoux Road	0	4	0
01/13/14	144-021	4 Bockes Road	4	0	0
07/14/14	186-024-4 194-010 195-001 201-007	White Service Road and Kara's Crossing Drive	4	0	0
07/14/14	128-007 & 008	300 Webster Street	4	0	0
07/14/14	222-018	220 Lowell Road	4		

Stewardship of Lands

The Conservation Commission is charged with management of Town conservation lands. In 2014 the Commission coordinated the efforts of volunteers to improve the hiking trail systems in the Musquash Conservation Land and the Town Forest. Over the past year volunteer efforts constructed one new trail and completed several maintenance projects at the Musquash Conservation Land and a loop trail system was developed at the Town Forest. As part of these improvements, additional GPS mapping of the trails at Musquash and the Town Forest was performed by volunteers. Work continued to improve trail markings within the Town owned lands and to create trail maps to increase public awareness of the recreational assets within the Town's Conservation properties.

Finally, members of the Commission fulfilled the Town's commitments to the New Hampshire Land Conservation Investment Program and the New Hampshire Department of Environmental Services Water Supply

Land Conservation Grant Program by conducting annual mandated stewardship inspections of the Musquash Conservation Lands and of the Ingersoll Tri-Town Tree Farm located off Bockes and Griffin Roads.

Exotic Aquatic Plant Control

The Conservation Commission funds the exotic aquatic plant control efforts at Ottarnic and Robinson Pond. These efforts include the Lake Host Program that attempts to educate the boaters using these ponds on the steps to prevent the transfer of exotic plants into or out of these ponds and active control efforts, partially subsidized by the New Hampshire Department of Environmental Services (NHDES) including Diver Assisted Suction Harvesting (DASH) and herbicide treatments. A survey by NHDES in September 2013, following an initial herbicide treatment at Robinson Pond, showed an approximate 90% reduction of fanwort infestation at Robinson Pond. As recommended by NHDES, a second application of Clipper was conducted at Robinson Pond in 2014. A survey conducted by DES and result from a DASH campaign during the fall of 2014 indicated further significant reduction in invasive plants at Robinson Pond and their isolation to small pockets of plants. Following the treatment, the Lake Hosts reported no incidence of invasive plants being detected on boats or trailers coming from Robinson Pond.

Ottarnic Pond was not treated in 2013. Unfortunately this allowed the fanwort and milfoil at Ottarnic Pond to aggressively infest this pond. The Conservation Commission advanced the first planned treatment at Ottarnic Pond into 2014 using funding, in part, from the Conservation Fund. Although not as obvious as the first Robinson pond treatment, the treatment at Ottarnic Pond in June 2014 did have significant adverse effect on the invasive plant population at the pond and it hoped that a second treatment in 2015 will mitigate the problem at this pond.

Circumferential Corridor Evaluation

The Conservation Commission conducted a series of four site walks during 2013 along the Nashua-Hudson Circumferential Highway right-of-way between Lowell Road and NH Route 111. These walks were in response to a request to provide input to the Planning Board on environmentally sensitive areas in the corridor that could affect the future design of a proposed roadway using the existing right-of-way. A memorandum was forwarded to the Planning Board, with copies to the Board of Selectmen, in February 2014.

Lower Merrimack River Local Advisory Committee (LMRLAC)

2014 Annual Report

The Lower Merrimack River Local Advisory Committee (LMRLAC) was created in 1990 after the Lower Merrimack was designated a protected river in the State of NH. The Lower Merrimack River Corridor, which extends shoreward ¼ mile in the Towns of Hudson, Litchfield and Merrimack, and the City of Nashua, is managed and protected under RSA 483 in accordance with the State's Rivers Management and Protection Program (RMPP).

Members of the LMRLAC are nominated by each riverfront municipality and are approved by the State's DES Commissioner. Representatives come from a broad range of interests, including but not limited to local government, business, conservation, recreation, agriculture, and riparian landowners. All members are volunteers. This diversity helps bring a variety of perspectives to bear on resource protection and development issues.

The main responsibilities of the LACs are:

- 1) Develop and implement a local river corridor management plan (CMP),
- 2) Advise local, state and federal governing bodies and agencies and developers of potential activities which may affect the water quality or flow of the protected river or segment, and
- 3) Review and comment on any prospective federal, state or local plans for projects within the Corridor that would alter the resource values and characteristics for which the river or segment is designated, including recreational and scenic values.

Members:

Gene Porter (Chair) – Nashua (Appointed and elected Chair in 2014)

Michael Redding - Merrimack

Karen Archambault (Secretary) -- Nashua

George May – Merrimack

Nelson Disco (Vice Chair) – Merrimack

Michael Croteau (Treasurer) – Litchfield

Christine Dupree –Hudson (Appointed 2014)

Rick LeBourdais – Hudson (Appointed 2014)

Meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm

We encourage new membership. Applications and additional information can be found at

<http://www.nashuarpc.org/about/related-organizations/lmrlac>

2014 Activities

In 2014 LMRLAC commented to owners, developers, local boards and the DES on several permit applications for projects ON the River Corridor. Improved stormwater management practices were encouraged as well as greater public access to the river, both for boats and for viewing.

The major projects reviewed were two riverside residential developments on the eastern shore. Phase IV of the Sparkling River Project in Hudson was judged reasonably well planned with regard to drainage, but lacking in provisions for boat access and shoreside trails. The new smaller Autumn Circle development on the Hudson/Litchfield line envisions ten new lots, with one on the riverfront. The latter was noted to include a legacy

ramp to the River but the LMRLAC's recommendation that provision be made for public access at that point was not accepted by the developer, the Hudson Planning Board or the DES. The DES noted that they do not have authority to require provisions for trails or public access easements as a condition for approval of shoreside construction projects.

Formal comments were submitted on three other projects, none of which raised substantial concerns about water quality or public access.

During the year it was noted that the timing of notification to the LMRLAC of prospective projects was dominated by the formal permitting process of the State DES. The details of this notification and review process were the subject of several DES-sponsored workshops during the Fall which were attended by two or more LMRLAC members. The result was an action plan at DES to improve the coherence of the process and to try to standardize the response times required by the various permitting offices.

Nevertheless, it became apparent during the year that waiting for the formal DES permit application notification process to kick in frequently resulted in the LMRLAC not being able to be fully effective in meeting its advisory responsibilities. Of particular note was the observation that owners, developers and municipalities have an obligation under RSA 483 to notify the LACs anytime future projects in the Corridor are being considered – an obligation that is not generally understood. Consequently the LMRLAC is preparing an updated “outreach” briefing on this topic that is intended to be used by members during 2015 to educate and encourage municipalities and developers to provide more timely involvement of the LMRLAC in shoreside project planning.

Several other topics were addressed during 2014.

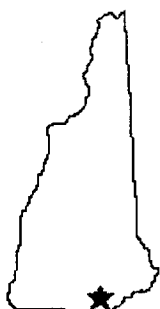
Nashua's Independence Rowing Club informally briefed on their plans to convert their shoreside trailer storage pad to a clubhouse, and were advised to seek DES and City permits.

The State project manager for the remediation of the creosote seepage into the River in Nashua's North End updated the LMRLAC on the current monitoring program that is a precursor to the construction of a new retaining wall, hopefully to start in 2015.

The LMRLAC commented on the NRPC's new Draft Regional Plan. The three major comments were accepted by the Commission at their formal review meeting.

The State's Public Water Access Advisory Board took note of the lack of public access to the 10 miles of navigable river in NH that is the Lower Merrimack and initiated a review of options such as the needed upgrade of the Greeley Park ramp in Nashua. In that regard it was noted that the pending installation of crest gate head pond level controls on the Pawtucket Dam in Lowell MA would help stabilize the level of the Lower Merrimack and make it even more attractive to the public.

Greater public access to, and use of, the Lower Merrimack River is a prerequisite for greater public involvement in, and support of, needed protection activities.



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 and records of the Town. The department responsibilities include: Accounts Payable, Accounts Receivable, Payroll, Purchasing, Water Utility, Human Services, Budgeting and Financial Reporting. We provide financial services, information and training to elected officials, employees, citizens and volunteers of Hudson. I am pleased to report, that Fiscal Year 2014 ended in good financial condition with stable fund balances. The elected officials and Town staff continue to take steps ensuring that the Town will be able to maintain the current level of services that are essential to the citizens of Hudson while maintaining a prudent management of operations on a default budget. For an accurate and complete accounting of the Town's financial records, please see the Audit section of this report for Fiscal Year 2014 year end results.

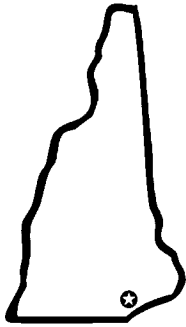
The employees that support the Finance department are a dedicated team that serves the Board of Selectmen, Town employees, the citizens and volunteers of Hudson. Lisa Labrie has been the Town Accountant for over 11 years. Lisa has the responsibility for maintaining the Town's ledgers, which provide a detailed accounting of all revenues and expenditures incurred by the Town. Lisa also maintains the accounting ledgers for the Sewer Utility, Water Utility and all other Special Revenue funds. She is responsible for the payroll reporting for the town. Barbara Doyle is the Senior Accounting Clerk who joined the department a little over two years ago. Barb is responsible for the processing of weekly payroll and processing the Town's Accounts Payable. Kathleen Wilson is the Human Services Specialist and has worked for the Town for over 18 years, the longest employee in the Finance department. Kathy handles the department's administrative tasks, processing cash receipts and administrating personnel benefits. Kathy also has the responsibility of the Town Welfare program. In tough times this part of her job becomes challenging. She continues to show compassion and understanding. She applies consistent and fair judgment. Kathy relies on strong networking and tribal knowledge to assist her in being fair and consistent. The Finance department is utilized by employees, Department Heads, elected officials, boards, committees and residents.

The Town of Hudson's Water Utility billing and customer service functions are handled by Valerie Marquez and Barbara O'Brien. Valerie is the full-time Water Utility Clerk and she is responsible for billing and coordinating collection efforts. Barbara is the part-time Water Utility Clerk and she is responsible for cash management and customer service. Valerie and Barbara continue to work aggressively on collections. The Water Utility bills approximately 6,200 customers monthly. Valerie and Barbara continuously review the Water policies and procedures and make recommendations for improvement. They have also been working on online and credit card payment options which started in the Spring of 2014.

I want to thank the employees of the Finance department for their dedication and commitment to the roles they hold. I would also like to thank my fellow Department Heads for their dedication to the Town and support to the Finance and Water departments.

Respectfully submitted on behalf of the Finance Department,


Kathryn Carpentier
Finance Director



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



Emergency 911
Business 886-6021
Fax 594-1164

Robert M. Buxton
Chief of Department

HUDSON FIRE DEPARTMENT 2014 ANNUAL REPORT To the Town of Hudson Submitted by Fire Chief Robert M. Buxton

The Hudson Fire Department is pleased to present to you, the Citizens of Hudson, this Annual Report on your Fire Department's activities and progress for 2014.

The mission of the Hudson Fire Department is to preserve life, property and the environment from man made and natural disasters while providing emergency medical services, fire and rescue operations, communications, public education and fire prevention programs. This mission statement reflects both of our emergency and non-emergency values that we commit to provide for you, the Citizens of Hudson, in order for you to have a safe community to live and work in.

The Hudson Fire Department supports this mission statement through the utilization of an efficient break down of responsibilities into four major divisions. These divisions are Fire Administration, Building and Life Safety, EMS and Training, and Operations.

Fire Administration

The Fire Administration is responsible for all administrative, planning and coordination of the Hudson Fire Department. In 2014 we completed several projects to maintain our operation and continue to deliver appropriate services to the Town of Hudson.

2014 was a year of reorganization for the Hudson Fire Department. In an effort to accomplish our number one goal of efficient and effective delivery of emergency services, the department reorganized to allow for the opening of the Robinson Road Station 24/7/365. This goal could not have been accomplished without the support of the members of the Hudson Fire Department, Board of Selectmen and the continued support of the citizens of Hudson. We are delivering a consistent response model, providing improved response times and better access to our emergency services system.

As Fire Chief, I look forward to another year of working with the members of the Hudson Fire Department, Hudson Board of Selectmen and the citizens of Hudson as we continue to meet the challenges of the ever changing landscape of emergency services within the Town of Hudson. Over the next year we will continue to identify funding sources outside the Town of Hudson to assist with supporting our safety programs. We will strive to continue delivering cost effective services and improve our cost effectiveness through the utilization of technology.

Building and Life Safety

The area of Inspectional Services has undergone another tremendous change this past year. The Board of Selectmen tasked the Fire Chief with merging the Zoning/Code Enforcement and Health into the already new Inspectional Services Division.

The Inspectional Services Division is housed in Town Hall in the Community Development area, along with the Land Use Division. By merging Zoning/Code Enforcement and Health into the Inspectional Services Division we have been able to further streamline the public's inspectional services needs to include a consistent and timely delivery of zoning and code enforcement services.

Emergency Medical Services and Training

The EMS and Training Division is responsible for the planning and administration of our Emergency Medical Services delivery and the credentialing of our staff. The division is very busy with the constant review of our service delivery, response models, skill development and proficiency training for all fire department divisions.

Operations Division

The Operations Division is the largest division, with 47 personnel who are responsible for responding to all emergency service requests for the Town of Hudson.

We are fortunate to have this division supervised by a very experienced team. The Town of Hudson continues to see a changing trend in the emergency services area. The Fire Department is responsible for several different areas including fire, emergency medical services, hazardous materials, auto rescue and all other technical rescue incidents.

The Fire Department continues to train its staff to be able to handle several different areas of emergency response and we continue to challenge our employees to develop their skill sets and stay current with new techniques. The department is transitioning to an all hazards department due to the ever changing landscape of emergency requests.

The department's Communication Division is on the front line supporting our field personnel. They are the first contact most citizens have during a time of need. 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. We continue to maintain and look for ways to enhance our communication system in order to increase employee safety and service delivery.

The Fire Department said good bye to several employees in 2014:

- Call Firefighters Brian Alley, Matthew Emanuelson, Kevin Maier, Corey Morin and Brian Surette left the Hudson Fire Department to pursue other professional opportunities. We wish them all a successful future.
- Firefighter Dean Sulin retired from the Fire Department Operations Division in October. We thank him for his years of service and wish him well in his retirement.
- Dispatcher Gayle Robertson retired from the Fire Department Communications Division in November. We thank her for her years of service and wish her well in all of her future endeavors.

I would like to take a minute and thank all of the members of the Operations Division for their continued support and efforts to keep the Town of Hudson safe.

Emergency Management Division

The Emergency Management Division consists of representatives from all departments within the Town of Hudson. These representatives make up the Emergency Management Team.

The responsibility of this team is outlined in the Town of Hudson Emergency Operations Plan. This plan is formatted in a manner that clearly outlines the roles and responsibilities of each team member and is continually reviewed and updated to make sure that it is kept current.

We continue to maintain our working relationship with the Division of Home Land Security/Emergency Management for operational effectiveness. We also continue to identify potential grant funding options that will assist us with plan maintenance and exercise funding.

I would like to thank Chairman Coutu, Deputy Emergency Management Director Lavoie, the Town Administrator, all Town Departments, and the members of the Emergency Management team for their continued support and efforts during the last year.

Goals and Objectives for 2015

- Continue to provide cost effective services to the citizens of the Town of Hudson.
- Continue to improve our cost effectiveness through the utilization of technology.
- Continue to identify grant funding opportunities to maintain our operational needs.
- Implement a long term planning program for the Fire Department.
- Continue to ensure that our practices meet best industry standards.
- Continue to maintain a safe and effective working environment for the employees and the citizens of the Town of Hudson.

Summary

The Fire Department is committed to meeting the challenges of the future. We've had a productive year and are very excited about what the future holds for us. Our success organizationally is set on two items:

First, the continued support from the citizens of Hudson. We would like to thank you, without your support our mission could not be accomplished.

Second, we're also thankful for our dedicated employees. Their continued dedication to the Town of Hudson is second to none. They continue to meet each challenge with a positive can do attitude. Organizationally we are very fortunate for our employee base and we look forward to their assistance with moving the department forward.

On behalf of all of the members of the Hudson Fire Department, I would like to thank the Board of Selectmen, Town Administrator, Fire Department Liaison Richard Maddox, all Town Departments, the families and friends of our employees, and the citizens and businesses of Hudson for their continued support in making this past year a safe and successful one for all of us.

Respectfully Submitted,



Robert M. Buxton, Fire Chief

Hudson Fire Department Year in Review 2014



Mobile Drive Fire



Honor Guard American Legion Convention



Station 1 - Robinson Road Opening Full Time



Roll-Over at Lowell and Central Street

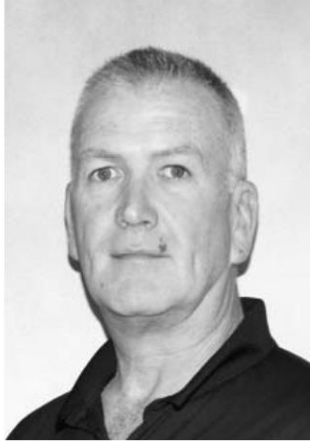


Chief presenting a Citizens Service Award for Saving a Life



Mud Rescue

Hudson Fire Department Year in Review 2014



HFD welcomes Zoning Administrator
Kevin Desmond



HFD welcomes Firefighter
Kim Hiffler



HFD welcomes Firefighter
Matthew Hunt



HFD welcomes Firefighter
Kyle Levesque



HFD welcomes Firefighter
Brian Patterson

Hudson Fire Department Year in Review 2014



HFD says goodbye to Firefighter
Brian Alley
(service dates: 2010 - 2014)



HFD says goodbye to Firefighter
Matthew Emanuelson
(service dates: 2010 - 2014)



HFD says goodbye to Firefighter
Kevin Maier
(service dates: 2010 - 2014)



HFD says goodbye to Firefighter
Corey Morin
(service dates: 2008 - 2014)



HFD says goodbye to Dispatcher
Gayle Robertson
(service dates: 2004 - 2014)



HFD says goodbye to Firefighter
Dean Sulin
(service dates: 2001 - 2014)



HFD says goodbye to Firefighter
Brian Surette
(service dates: 2000 - 2014)

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Chief Robert M. Buxton, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wild land fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help 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.nhdf.org.

This past fire season started in early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wild land urban interface, which is the area where homes and flammable wild land fuels intermix. Several of the fires during the 2014 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wild land fire 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!

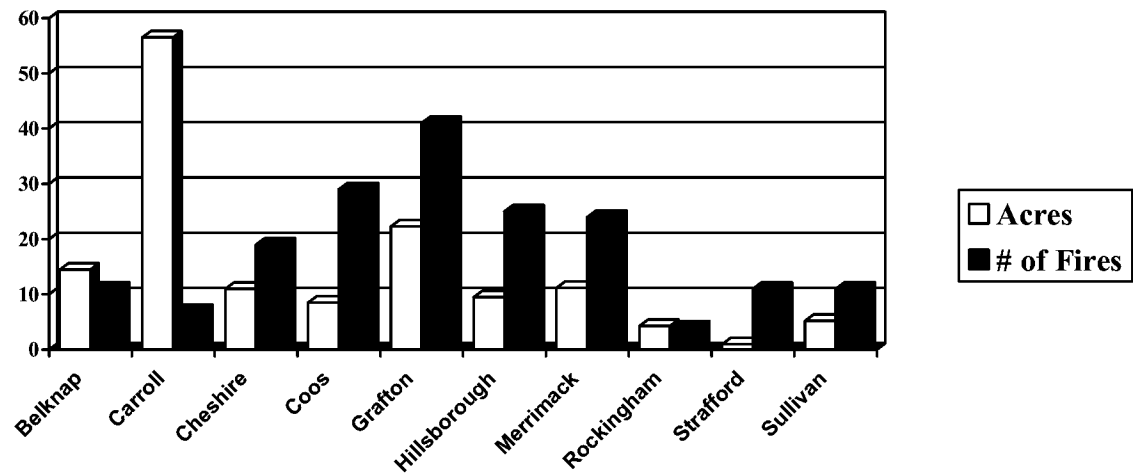
2014 FIRE STATISTICS

(All fires reported as of November 2014)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	.4	5
Sullivan	1.5	2

ONLY YOU CAN PREVENT WILDLAND FIRE



CAUSES OF FIRES REPORTED		Total	Fires	Total Acres
Arson	1	2014	112	72
Debris	52	2013	182	144
Campfire	10	2012	318	206
Children	2	2011	125	42
Smoking	5	2010	360	145
Railroad	0			
Equipment	5			
Lightning	1			
Misc.*	35 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



TOWN OF HUDSON

Highway Department

2 Constitution Drive Hudson, New Hampshire 03051 603/886-6018 Fax 603/594-1143



As always, fiscal year 2014 was a busy and productive year. With the increased funding approved the previous year by the voters we were able to reconstruct more of our failing roads. The winter was also long and had many snow events that kept us going most of the winter as well.

To start the construction season we took the first step in rebuilding the road network in the Lowell Road Industrial Park in an effort to attract more business to the town. The first road targeted, and the worst in the park, was Flagstone Drive. During the project all of the drainage on the street was completely replaced. We then reclaimed the existing pavement to reuse as a suitable base. The road was then repaved and had new curbing installed. This work in the park will be an annual project until the park is completed, as long as funding is approved.

The most visible and largest single reclaiming project we have done to date was the completion of Robinson Road. After updating the drainage on the road, we reclaimed and then repaved, binder and top coat, two miles of the road from Boyd Road to the intersection of Lawrence Road. While in the area we also reclaimed and repaved the parking lot of the Robinson Road Fire Station.

Other roads in town that we reclaimed and repaved after replacing the sewer and/or drainage included David Drive, Deerfield Street, Brookfield Drive, Gibson Road and Bridle Bridge Road. With funding from the Town of Windham we were able to carry the new pavement on Bridle Bridge Road into the Windham section of the road that was badly needed. We also were able to widen Gibson Road to a much safer width. Deerfield Road and Brookfield Drive also had 4,000 feet of curbing replaced.

Some roads were simply overlaid with a top coat this year. These streets were all reclaimed in previous years. They include Hurley Street, Winnhaven Drive and Wyeth Street. Chase Street, a section of School Street and a section of Lowell Road by the Sagamore Bridge had the existing pavement milled off and repaved. The sewer lines were replaced on Chase Street prior to the paving work.

In total, we either reclaimed or milled off 65,000 square yards of existing pavement in town this year. We also placed just over 10,178 tons of new asphalt.

Maintaining the town's sewerage pumping stations is also our responsibility. This year we improved one of our old stations on Industrial Drive. This included adding a new industrial grinder and replacing the spiral stair case into the wet well. We are also kept busy constantly cleaning and flushing all of existing sewer and drain lines to eliminate backups. We also routinely clean over 2,500 catch basins.

In the late fall we were tasked with the cleanup of an old uncapped landfill in Benson Park. We did this work for the New Hampshire Department of Transportation in exchange for the town's ability to locate the new Senior Center/HCTV Facility in the park. This work saved the town \$80,000 that they would have had to pay the State of New Hampshire. We had three years to complete this project but completed it in less than a year. We were also involved in the site work at the Senior Center doing much of the hauling of material to and from the site.

One large project completed in Benson Park this year was the construction of the overlook above the 9/11 Memorial. This was the site of the old red barn that had burnt down many years ago. We eliminated this eye sore by clearing and grubbing the area and then filling and eventually landscaping the now gentle slope.

My department also oversees the solid waste and recycling contract in town. We are very proud of this program as it has saved millions in tax payers' dollars since its inception. This year we recycled 27.71% of our solid waste, at a savings of \$167,938.

Snow removal is one of our most visible jobs. We had a very long hard winter on not only the men and the equipment, but also the snow removal budget. I am extremely proud of the men who perform this difficult task working extremely long hours. All of the snow removal on town roads is done by our men and trucks. None of it is hired out. They do a fantastic job every year.

As for new equipment purchased this year, we were budgeted for none. We were forced however to replace our very old skid steer with a new one. This you will routinely see snow blowing the sidewalks around the schools and the center of the town.

A project that is time consuming and very visible that I never seem to mention in my report is the effort my department puts into the annual Christmas display in the town center. I think my men do a wonderful job with this annual tradition every year. It always looks fantastic and I receive many compliments from people who appreciate it, many from outside of Hudson.

Many recurring annual jobs have also kept the Highway Department busy. These tasks include but are not limited to brush and tree removal, pavement markings, street patching, the landscaping of parks and cemeteries, lawn care, litter removal, installation and repair traffic lights, road shoulder maintenance, roadside mowing, equipment maintenance, sign installation and repair.

We had two long term and dedicated employees retire this year, Tim Lamper, 27 years of service, and Priscilla Zakos, 26 years of service. Both did a wonderful job for me over their long careers.

In closing, I want to thank all members of the Highway Department for their hard work and dedication during this difficult year. I also wish to thank the Board of Selectmen, Budget Committee, Town Administrator, my fellow Department Heads, and you the citizens of Hudson, for your continued support.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kevin Burns', with a long, sweeping horizontal stroke extending to the right.

Kevin Burns
Road Agent



TOWN OF HUDSON

Information Technology Department



Annual Report for 2014

Introduction

I am proud of my team's ability to meet the many challenges that back-to-back default budgets and additional workload brought us this year. IT Specialists Vin Guarino and John Beike were instrumental in managing 100% up-time for our Police and Fire public safety functions, as well as crucial services on a shoe-string budget. The Information Technology (IT) Department continues to be dedicated to delivering accurate, timely, and secure information through computer systems for our customers. However, innovation has been difficult while still working from 2012 funding levels. Software leases and maintenance continue to increase and we've met those contractual obligations by foregoing hardware replacements and proactive upgrades where possible. Workstation replacement cycles continued to be pushed out from 4 and 5 years to 6 and 7. This is not a recommended trend and I'm hopeful that the citizens will approve the FY16 operating budget in March 2015.

Department Responsibilities

The IT Department is responsible for supporting approximately 250 users: employees, volunteers and elected members and guests who use Town resources. We maintain telephony and other technology within 12 Town-owned buildings, 7 remote sites, two 24/7 dispatch centers, and the Emergency Operation Center. We are responsible for the procurement, management, and replacement of Town-wide hardware, software and phone systems, with system security, emergency services, and data backup and disaster recovery being some of our most important responsibilities. We are on call 24/7 to keep our public safety technology accessible.

Important Improvements in the upcoming budget

Our practice is to replace or upgrade systems using a conservative replacement cycle before degrading equipment becomes a public safety concern. Part of the Fiscal Year 2016 budget that residents have an opportunity to pass this March, 2015, includes one replacement phone system, the cost of which is offset 50% by Capital Reserve funds. Both Police and Fire Dispatch center phone systems are in need of replacement. We are asking for and appreciate the voters' support of this important piece of public safety equipment.

Closing

The IT Department is driven by a commitment to improve citizen access to Town government information and services, maximize the productivity of Town employees, keep long-term operating costs stable, and remain proactive for superior services. I would like to extend my appreciation to the Board of Selectmen, IT Liaison Pat Nichols, Town Administrator Steve Malizia, Budget Committee and Department Heads for their support of our goals. I would also like to thank the residents; their input and suggestions for improvements or added information on the Town's web site is always welcome and it's a pleasure to hear from them.

Respectfully submitted,

Lisa Nute
Information Technology Director

MUNICIPAL UTILITY COMMITTEE REPORT 2014

The Board of Selectmen created the Municipal Utility Committee in 2013 by combining the duties of the Water Utility and Sewer Utility Committees. The Committee is comprised of seven members plus one alternate member appointed by the Selectmen. Each term of office is for three years

The Committee is responsible for overseeing the preparations of bylaws, policies and procedures related to the operation of the Water and Sewer Utilities and making recommendations to the Board of Selectmen regarding the budget, operations, administrations and capital improvements of the Utilities.

During 2014, the staff continued working to reduce the overdue fees owed to the Water Utility by its customers and enforcing the termination of service for non-payment. This has helped the Utility maintain its level of service without a rate increase. There has been a major reduction in the number of services terminated for lack of payment since the new policy was implemented. The staff works with those customers who are having difficulty in making payments and termination of service is only used as a last resort when all other efforts have failed. The staff continued to investigate sites for new well sites, located within the Town of Hudson. These sites will enable us to better protect the recharge areas. Additional wells will also allow the Town to reduce the amount of water that is purchased from Pennichuck Water Works. The staff is continuing the work on the sewer system to replace old leaking mains and working with the City of Nashua on the expansion of the sewer treatment plant. The Committee continues to hear appeals by customers for abatements to their utility bills for various reasons. After reviewing the application for abatement, a recommendation is sent to the Board of Selectmen for final action. If requested the Committee will also meet with the customer to discuss the reason for the request

Staff support for the Committee is provided by Gary Webster, Civil Engineer, Donna Staffier-Sommers, Administration Aide and Valerie Marquez, Water Utility Clerk. The Committee would like to thank all of these individuals for their assistance. The Committee looks forward to working with Elvis Dhima, the new Town Engineer. The Committee would also thank former member Leo Bernard for his many years of service.

Committee members for 2014 include:

Jeff Rider, Chairman
Bill Abbott, Vice-Chairman
Bernie Manor, Member

Robert Russell, Member
David Shaw, Member
Nancy Brucker, Selectmen Liaison

Respectfully submitted,
Municipal Utility Committee

Jeff Rider
Chairman



Value Yesterday. Enhance Tomorrow. Plan Today.

In a region with a long and storied history, the Nashua Regional Planning Commission strives to honor the past and preserve its historic traditions while working to make the region the best possible place to live, work, and play both today and for the benefit of future generations. The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies.

Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing, custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management system, parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and NRPC Live Maps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, household hazardous waste collections.

In 2014, NRPC launched our new website at www.nashuarpc.org. The site is intuitive to navigate and information is easier to find. It promotes understanding about NRPC: our mission, our services, and the value we provide. The site contains a wealth of data resources presented in a modern, creative, and interactive manner to meet the evolving expectations of our communities. For each of our core planning areas, Transportation, Land Use Planning, GIS, and Environment, there are pages that summarize our service offerings with illustrative work examples. In addition, there is a transportation data viewer, a searchable Document Library and new flagship application called Live Maps that allows users to create their own parcel level maps.

For questions regarding NRPC services, please contact Kerrie Diers, Executive Director, at 424-2240 or at kerried@nashuarpc.org.

In 2014, NRPC provided the following services to the Town of Hudson:

TRANSPORTATION

Traffic Data Collection – NRPC collected traffic counts at 15 locations within Hudson. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. The data that was collected included total traffic volume at all 15 locations, and vehicle classification at 1 location. NRPC staff has also collected data at other locations in recent years to support various town requests. Historical data for all locations may be found at <http://www.nashuarpc.org/trafficcount/index.htm>.

Transportation Improvement Program (TIP) – NRPC develops and maintains the TIP so that federal highway transportation dollars are available to Hudson and the rest of the region. Throughout 2014, NRPC carefully monitored the status of Hudson projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning and community development staff. These include:

- **NH 111/Library Street:** Upgrade three sets of traffic lights that control traffic at the convergence of three main corridors in Hudson: NH 111, NH 3A, and NH 102. NRPC Staff worked with the town and consultant team to coordinate these improvements with the proposed roundabout in Nashua on the west side of the Taylor Falls Bridge.
- **Historic Train Depot:** Relocation and restoration of the former Hudson Center train depot. Part of the Worcester, Nashua, & Portland Railroad built in 1873.

2015-2040 Metropolitan Transportation Plan (MTP) - NRPC develops and maintains the MTP so that federally funded and regionally significant transportation projects can be advanced towards design and construction. The MTP lists multimodal projects over a 25-year planning horizon and is the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan and TIP. This is a critical step to ensure federal highway transportation dollars are available to Hudson and the rest of the region. NRPC is working to advance several projects through the transportation planning process to support Hudson. These include:

- Add a right turn lane on Rte. 3A/Lowell Rd. southbound from Flagstone Drive to the westbound ramp on Sagamore Bridge Rd.
- Continue Sidewalk on 3A/Lowell Rd. from Birch St. to Pelham Rd.
- Continue Sidewalk on 3A/Lowell Rd. from Nottingham Square to Executive Dr.
- Continue Pedestrian/Bike Lane on Derry St/Rte. 102, from Towhee Dr. to Megan Dr.
- Continue Pedestrian/Bike Lane on Derry St/Rte. 102, from Phillips Dr. to the Hudson Mall.
- Construct a northern crossing of the Merrimack River to provide a four lane roadway connecting NH 102 in Hudson, NH, 3A in Litchfield and US 3 in Nashua. Exact location of crossing to be determined.
- Construct a two lane controlled access roadway between NH 3A and NH 111.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Data Services – NRPC continues to maintain an authoritative digital GIS basemap for the region including zoning boundaries, road network, parcels, building footprints, and conserved lands. In 2014 NRPC accommodated the Town of Hudson with an export of our GIS database to support the town’s GIS initiatives, and also provided on-site GIS planning assistance with respect to GIS workflows and next steps to support tax maps on a GIS platform. NRPC continues to support the mapping of Musquash trails and trail mapping in general for the region.

Custom Hard-Copy Maps – NRPC continues to provide many maps to the Town of Hudson. In 2014 NRPC updated our standard Zoning Map for Hudson and made a customized version with a street listing. These were provided in pdf and hard-copy glossy. NRPC also updated a large-format map series of Police Sectors to Hudson PD/Dispatch, and provided the Captain with a new street map. NRPC also completed a town-owned properties map for the Hudson Assessing department.

Applications – MapGeo, NRPC’s award-winning Live Maps App, is a public-facing resource for property information in the region, including Hudson. NRPC’s Transportation Data Viewer hosts the most up-do-date traffic counts and transportation project information, in an easy-to-use Google Interface

Training and Workshops – In 2014 NRPC hosted the free, instructor-led classroom training, “Introduction to American Factfinder with Thematic Mapping.” Several Hudson staff attended this training. We also continued the quarterly GIS Brownbag Lunch Series, an informal knowledge-exchange among GIS users in the region. Geared towards municipal GIS users and open to the public, each meeting features general news and announcements, followed by a guest speaker or open group discussion on a particular GIS project or topic. Lastly,

NRPC developed expertise in CommunityViz scenario planning software and presented a regional build-out model jointly to the Hudson and Litchfield planning boards.

LAND USE AND ENVIRONMENT

Household Hazardous Waste Program (HHW) - On behalf of the Nashua Regional Solid Waste Management District, NRPC conducts six HHW collections each year to allow residents to properly dispose of hazardous products. Five of the events were located at the Nashua Public Works Garage and one was held in Milford. Residents of Hudson may attend any of the six events.

In 2014, a total of 1,623 households participated in the HHW collections District-wide; 195 households came from Hudson. In 2014, participation rates among Hudson households were the 4th highest they have been in since 2005. District-wide, participation rates in 2014 were the 3rd highest they have been in the past 10 years and the highest they have been since 2007.

The Solid Waste District manifested a total of 84,799 pounds of waste during the 2014 collection season. Non-latex paint is the most common item received (50.3%). Solvents and thinners were the second most common item (37.9%). Lawn and garden products were the third most common item (25.3%). In comparison, Hudson residents brought 40.5% non-latex paint, 30.3% solvents and thinners, and 26.2% electronics.

Electricity Supply Aggregation - The Town of Hudson is a member of the Nashua Region Electricity Supply Aggregation. The goal of the Aggregation is to purchase electricity as a group from a competitive supplier at a lower rate than each member could receive on its own. By purchasing as an aggregation, municipalities and school districts can offer electricity suppliers a larger demand than if they each tried to purchase electricity individually. The larger demand, in turn, allows suppliers to offer a better rate to the aggregation than it could to individual members.

The Nashua Regional Planning Commission serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory.

In 2014, NRPC worked with aggregation members to obtain a 9-month competitive electricity supply contract running from February to November 2014. Savings among aggregation members varied based on usage. Individual 9-month savings resulting from the 2014 bid process ranged from \$863 to \$35,201; the Town of Hudson is anticipated to save \$28,207. Total combined 9-month savings for members of the aggregation are \$165,781 or 19.4% compared to the utility rate.

PLANNING BOARD FY2014 ANNUAL REPORT

In accordance with New Hampshire Planning and Land Use Regulations (RSA 674:1, 5, 35 & 43), the duties and responsibilities of municipal planning boards include:

- Preparing and updating municipal master plans
- Recommending amendments to municipal zoning ordinances
- Preparing Capital Improvement Programs (CIP)
- Updating subdivision and site plan regulations
- Review and approval/disapproval of subdivision and site plans

The Hudson Planning Board meets in Town Hall **two - three times a month, i.e., on the 1st, 2nd, and 4th Wednesdays. On a per-need basis**, the first meeting of the month is reserved for workshop meetings, while the other two meetings are focused on reviews of site plans and subdivisions.

Master Plan

The Hudson Master Plan was updated in 2006 and consists of a comprehensive review and analysis of Hudson's past, present and future infrastructure needs and capacities. The Master Plan is available for review at the Rodgers Memorial Library, the Community Development Department Office in Town Hall, and on the NRPC web site at http://www.nashuarpc.org/landuse/landuseproj_hudsonmp.htm.

Capital Improvements Program

The Planning Board is authorized by New Hampshire RSA 674:5-674:7 to develop a Capital Improvements Program (CIP) to rank proposed capital projects for the Town and School District for the upcoming fiscal year. In addition to the proposed projects for the next fiscal year, each town department is requested to look ahead for the next 5 years and list expected capital projects during that time. The CIP report is provided to the Board of Selectmen and Budget Committee as input to the next year's fiscal plan.

At the request of the Board of Selectmen, a CIP was produced by the Capital Improvements Committee in 2014, and adopted by the Planning Board. After which, the CIP was forwarded to the Board of Selectmen and Budget Committee for their consideration in preparing the Town Budget for FY2016, and in particular, relative to determining the capital improvements to include in said budget.

Zoning Ordinance Changes

The Planning Board continues to work on updating the Zoning Ordinance and Zoning Maps. Public hearings are held to review the proposed changes. The final version of changes must be approved by a vote of the Town during the Town elections in the spring. Note: no zoning amendments were proposed nor petitioned for during FY2014.

Subdivision/Site Plan Regulations

The Planning Board also continues to work on revisions to the Subdivision and Site Plan Regulations. After the board conducts the appropriate public hearings on the regulations, changes to same are voted on and approved by the Planning Board. During FY2014 no changes were made to the subject regulations, as they pertain to filing forms and conducting Planning Board procedures.

The Zoning Ordinance (Chapter 334), Site Plan (Chapter 275), and Subdivision (Chapter 289) regulations of the Hudson Town Code can be reviewed on the Town's Website, within the "Town Code" dropdown list each of the aforementioned chapters is listed separately.

Commercial and Residential Development Activity

FY2014 proved to be a year in which approved commercial site plans increased by 57% over the previous year (i.e., 8 approvals in FY2013 v. 14 in FY2014). The same increasing pace of approved commercial site plans has also proven to be the case for the first half of FY2015, with 5 site plans approved by the Planning Board. In regard to the aforementioned data, please refer to the below table, which includes FY2010 - 14 totals for approved subdivisions, new house lots, other housing units and commercial site plans.

In regard to residential subdivisions and the creation of new house lots, although the number of approved subdivisions was 50% less in FY2014 v. FY2013 (see below table), the number of new lots remained the same, at 8, for said years. Please note, however, the first half of FY2015 has included 4 newly approved residential subdivisions, which include the creation of 41 new house lots. Further, it is anticipated that a new 63 lot residential subdivision will be submitted in mid-January 2015. As such, it appears that the growth in Hudson's housing market is starting in earnest. This increase in demand for new housing will, perhaps, not be as strong as past housing booms of the 60's through the 90's, but it is important to recognize that it is far stronger than the recent housing market bust years experienced between 2007 – 2013.

	FY 2010	FY 2011	FY2012	FY2013	FY2014
Approved Subdivision Plans	3	7	8	4	2
Approved New House Lots	39	52	49	8	8
Approved Other Housing Units	0	138	73	45	0
Approved Commercial Site Plans	15	18	18	8	14

Election of Planning Board Officers

The election of Planning Board officers is held annually during the second regular meeting in January. The following members were elected as officers for the year.

Chairman - Ed van der Veen (resigned 07/22/14)
Vice-Chairman - George Hall
Secretary - Timothy Malley

Other members of the Planning Board during this past year include:

Jim Barnes, Member (resigned 01/22/14)
Timothy Malley, Member
Glenn Della Monica, Member
Vincent Russo, Member (resigned 11/23/14)
Marilyn McGrath, Alternate; Member (appointed 09/03/14)
Ken Massey, Member (appointed 04/01/14)
William Collins, Member (appointed 12/10/14)
Cheryl Cummings, Alternate (appointed 12/10/14)
Irene L. Merrill, Alternate (resigned 12/31/13)
Jordan Ulery, Alternate
Richard Maddox, Selectmen Rep.
Nancy Brucker, Selectmen Rep., Alternate

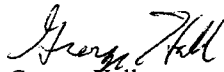
Community Development Department (Land Use Division) Staff FY 2014

Elvis Dhima, P.E., Town Engineer (employed 10/12/14 - present)
Laurie Stevens, P.E., Town Engineer (employed 03/30/14 – 08/06/14)
Patrick Colburn, P.E., Town Engineer (employed 01/31/14 – 12/11/14)
John Cashell, Town Planner

William A. Oleksak, Zoning Administrator/Health Officer/Code Enforcement Officer (retired 08/29/14)
Kevin Desmond, Zoning Administrator (employed 09/28/14 - present)
Pamela Lavoie, Administrative Aide
Doreena Stickney, Administrative Aide
Stephen Buckley, Esq., Town Counsel and Counsel to the Planning Board
Brad Seabury, Recorder, Hudson Minutemen

In closing, I would like to thank the Planning board members, alternates, as well as CDD staff for their support and continued efforts with the planning of past, present, and future growth and development of Hudson. It is through their conviction that Hudson remains a community with one of the lowest tax rates in NH, while providing enterprising businesses a place to call their home, and residents with exceptional community services.

Respectfully Submitted,



George Hall,
Acting Chairman, Planning Board

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- Posted continuously in a public place from January 1, 2012 until December 31, 2016, and
- Published in the 2011 through 2015 Annual Report.

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots.](#)

**Hudson Police Department
FY 2014 Town Report**

Preface:

It gives me pleasure to share with the citizens of Hudson, your Police Department's FY 2014 Annual Town Report. The following information will summarize the year in a few short pages.

The Town of Hudson has a unique police department; members are very involved with the community and work closely to solve problems, provide programs, and are committed to assisting charitable organizations. I can assure you there are not many police departments that are as close with the community. This partnership will keep Hudson a great place to own a business and an even better place to raise a family.

Once again we saw spikes in thefts from motor vehicles. The victims of this crime often leave their motor vehicle unlocked and have left valuables in plain sight. Please remember to remove valuables from your vehicle and take them inside your residence. In some cases people saw suspicious activity but did not call us. I would like to encourage residents to be attentive to their neighborhoods and call police if you see anything suspicious.

A growing concern for our community has been the increase in drug related overdoses. During the FY 2014 we responded to forty-two (42) overdoses. In four of those instances people died. The rest survived in part due to the response of Hudson Fire and Police personnel. In an attempt to reduce the amount of prescription medication that may end up on the street as a result of it being stolen, we participate in three drug take back programs with the Drug Enforcement Administration (DEA) as well as having a permanent drop off box in our lobby. Last year we took in 351 pounds of unused prescription medication.

We are where we are today because of the diligence of our police department employees; along with assistance from the town of Hudson community, the Board of Selectmen, Town Departments, the School District, many businesses, and many individual contributions. To all of you, thank you.

Statistics:

The Police Department utilizes many policing models to help reduce, prevent and solve crimes. From July 2013 to the end of June 2014, the Police Department responded to 32,863 calls for service.

Activity	7/01/12	7/01/13	% Δ
	-6/30/13	-6/30/14	
Total Arrests	998	1,006	1%
Juvenile Arrests	120	149	24%
DWI Arrests	152	95	-38%
Drug Arrests	94	89	-5%
Crime vs Person			
Homicide	0	0	N/C
Aggravated Assault	22	31	41%
Simple Assault	168	169	1%
Sexual Assault	18	24	33%
Robbery	7	7	0%
Crime vs Property			
Arson	6	2	-67%
Burglary	87	53	-39%
Criminal Mischief	195	136	-30%
MV Theft	12	16	33%
Theft/Larceny	309	340	10%
Theft/Fraud	89	81	-9%
Motor Vehicle			
State Reportable MVA's	548	578	5%
MV Citations	1,596	1,382	-13%
MV Warnings	7,661	7,075	-8%
Domestic Disturbances			
	359	350	-3%

*N/C- not capable of being computed, zero incidents to calculate against for the prior year.

Community Programs and Events:

Citizen Police Academy: Unfortunately this year we did not have enough participants from the community to run a class. This could have been for a few reasons. Perhaps, over the fourteen previous classes we exhausted the list of people who are interested in how their Town works. Or maybe we did not advertise enough. We will try to run this program again this year. We would encourage any resident or business owner to call and reserve your spot for the next academy scheduled for April 2015.

Firearms Safety Class: We did add a Firearms Safety class. This was done as there has been a significant increase in recent years in pistol permit applications. Last fiscal year alone we had 465 people request a permit. A permit is valid for four years. Additionally, Hudson has had two companies start a firearms range within our community. Over the years there have been instances where a person handling a firearm has injured themselves. This is a four hour program taught by Hudson Police Firearms instructors. The class is offered at various times throughout the year.

AARP: We conducted three AARP Safe Driving classes during the year. This two day (four hours each day) is personalized for people over 55 years of age, and many may benefit with a discounted insurance rate just by taking the course. Participants are reminded of safe driving habits and are made aware of various dangers encountered while driving.

We conducted two successful Red Cross sponsored blood drives, hosted the Special Olympics Torch Run, sponsored CHiPS "Fright Night", participated in the "Toys for Tots" drive, collected donations at the annual Salvation Army Bell Ringing, and participated in many other charity events.

Goings and Comings:

Goings:

- Officer Bill Emmons retired from HPD to pursue other career opportunities in law enforcement. Ofc. Emmons spent his time in the patrol and detective divisions. He will mostly be remembered for his time as a School Resource Officer at the middle school. We wish Ofc. Emmons well in his future endeavors.
- Officer Jim Stys retired from HPD to also pursue other career opportunities in law enforcement. Ofc. Stys spent his time in the patrol and detective division. His last few years were as a DARE Officer. He will always be remembered for his time carrying a large pumpkin and leading the costume parade at FRIGHT Night and the "Toys for Tots Drive".
- Officer Chris Manni resigned to seek other career opportunities.
- Dorothy Carey, the Administrative Secretary. Dorothy retired after 28 years of service with the Town. She witnessed firsthand the transformation from this department which had its issues in the 1980's to being a nationally recognized organization of excellence through CALEA. Dorothy help "raise" many officers over the years from aiding them through a hiring process, registering them at the police academy, ordering uniforms, to sewing on a button that popped off a uniform or getting a band-aid on an officer, and bringing in home baked foods. Dorothy was a valued partner and I thought of her as the neck of the agency, always making sure the head was looking in the right direction. Her retirement is well deserved and we thank her family for sharing her with us all these years. She will be missed by all.
- One dispatcher was terminated.

Comings: We had been working with a shortage of officers. It was great to have the support of the Board of Selectmen and Budget Committee to allow these positions to be filled. Their support will allow us more opportunities to keep our roads safer, reduce crime in our community, and investigate and arrest people who commit crimes. I would like to thank the sworn personnel for stepping up over recent years while we had to operate short staffed.

- Officer Nathan Glowacki came to us from Hillsboro NH Police Department. He has a brother who is an officer in another part of the state.
- Officer Melissa Caflish came to us from the TSA from the Boston Manchester Regional Airport. She was also a woman's ski coach at Plymouth State University.
- Officer Ronald Cloutier was raised in Hudson, NH. After retiring from the Army as a 1st Sargent he came back to his home town to keep his community safe.
- Officer Michael Corey served three years in the US Army and was stationed in Washington. He is also a graduate of St. Anslem's College.

- Officer Daniel Donahue was a part-time Police Officer in Hampton, New Hampshire and he was a K9 bomb dog working for the IRS building in Massachusetts. Ofc. Donahue's father is a retired Nashua, NH Police Officer.
- Officer Bryan Genovese was a practicing business attorney. A number of his family members also practice law. His ambition however was to become a police officer and he did so.
- Officer Matthew Topper was also raised in Hudson, NH. He is a graduate of Keene State College. We are pleased to have him giving back to his community.

Goals and Objectives for 2014:

- To continue to ensure our officers receive the best training in modern day police practices.
- Host community based programs to reduce crime and to foster our Partnership with the Community.
- Reduce the number of motor vehicle collisions on the three main arteries in Hudson through education, motor vehicle enforcement and police presence.
- Continue to identify and arrest sexual predators and to provide educational programs to parents and children through our schools.
- Continue to focus our resources on identifying and arresting drug dealers in our Community.
- Continue coordination and collection of CALEA proofs of standard compliance in preparation for future re-accreditation.
- Continue to utilize the Police Department's Directed Patrol System with emphasis on neighborhood presence to reduce criminal activity.

Closing:

On behalf of the Hudson Police Department I would like to thank the Citizens of Hudson, the Board of Selectmen, Town Administrator Steve Malizia, and Department Heads for their continued support.

To the employees of the Hudson Police Department; thank you for all your efforts in keeping our agency one of the best in the State. The honor is mine to represent you. I look forward to working with the community in (as I said earlier) keeping Hudson a great place to own a business and an even better place to raise a family.

Sincerely,

Jason J. Lavoie
Chief of Police
Town of Hudson, NH

2014 Hudson Town Report Photos



New HPD SUV Cruisers



Sgt. Joseph Hoebeke Sworn in and new Sergeant



7 new officers sworn in April 2014 (L to R: N. Glowacki, M. Caffisch, R. Cloutier, M. Corey, D. Donahue, B. Genovese, M. Topper)



Officer Morrissey Donating Blood at the HPD Sponsored Red Cross Blood Drive



2014 HPD Firearms Safety Class (MPO Cavallaro)



2014 HPD Sponsored Toys for Tots at Walmart on Lowell Road



All Hazards Plan Training 2014 at Alvirne High School



Successful 2014 On-Site CALEA Assessment (L to R: Lt. DiNapoli, Chief Lavoie, Lt. Ice, Chief Benson, Sgt. Cayot, Selectman Coutu)



TOWN OF HUDSON
RECREATION DEPARTMENT



2 Oakwood Street Hudson, New Hampshire 03051 603/880-1600

It is my pleasure to present the 2014 Annual Town Report of the Hudson Recreation Department. This department continues to support, plan and coordinate many activities for the constructive use of leisure time for Hudson residents of all ages.

ADMINISTRATION

In her first full year Chrissy Peterson has provided outstanding administrative support and more. Daily operations and administration have not skipped a beat. Chrissy showed outstanding enthusiasm and has proven to be a valuable member of the Recreation Department Team coming up with many new ideas and assisting at all Recreation sponsored events. Her creation of the Recreation Department Facebook page has been a major asset to getting the word out to the many participants of our programs.

Lori Bowen our Senior Services Coordinator has continued to impress. Lori has brought many new ideas and enthusiasm to this position. The outstanding rapport and the friendliness in her approach with the many participants is outstanding.

The Recreation Committee meets the first Thursday of each month, and the Senior Affairs Committee meets the third Wednesday of the month. Both committees provide outstanding insight and guidance to this department. Additionally, members can be seen volunteering and assisting with the many activities that are offered.

Background checks are conducted on all employees and volunteers. These checks help to protect the children that participate in our programs. In the past we used the New Hampshire State Police for our checks. This year we changed to a private company that completes a nationwide screening.

FACILITIES AND MAINTENANCE

This department manages and maintains a busy schedule of all facility use to include the Recreation Center, Community Center, Robinson Pond Recreation Area, Merrifield Park, Jette Field, Sousa Field and Greeley Field. Recreation Director serves as the Board of Selectman's Benson Park Liaison to assist with day to day operations and institute town policies, procedures and budgeting issues. Additionally, all group outing requests are reviewed and disapproved/approved with all events posted to the Benson Calendar.

All field and park maintenance, landscaping and daily upkeep continues to be professionally maintained by the Highway Department, taking great pride in their work.

Maintenance duties continue to be performed by Leo Bernard. Leo masterfully maintains both Jette and Sousa field infield providing a safe playing surface for our softball program. In addition, Leo cleans and maintains the Recreation Center, Community Center and the newly opened Senior Center.

Robinson Pond Recreation Area continues to be popular with constant use throughout the summer, with over 100 participants using it on a regular basis. Water quality tests continue to be accomplished on a routine basis. During the summer several high counts were reported and posted at the swimming area as well as the Recreation website. The Recreation Area continues to be monitored on weekends ensuring use by residents only.

The Community Center continues to be a major asset to the success of the Recreation Department. This department meets our needs and provide safe, quality services to the many residents of the town. Numerous civic activities continue to use the building.

CURRENT PROGRAMS

Our newest program under this department is our Senior Center Programs. The Hudson Senior Center was introduced to the public with the Grand Opening and Ribbon Cutting Ceremony on Saturday, May 31, 2014. Many dignitaries and guests attended this special day for the Town of Hudson. The doors opened for the first official day of operation on Tuesday, June 3, 2014. The Center is open to all independent active adults over the age of 55 for recreational and social activities. The Center is currently open Tuesday, Wednesday and Thursday 8:45am – 3:00pm. As of December 2014 there are over 500 people registered with an average of 80 participants attending daily and enjoying the many activities that are offered at the Senior Center. The many activities that are offered can be found in the monthly newsletter and on the bulletin boards at the center. Some the activities that are offered include Men's Meeting Group, Book Club, Coffee Club, Wii Bowling, Mah Jongg, Bone Builders, Line Dancing, Aerobics, Whist, Silver Knitters, Canasta, Billards and the ever popular Bingo and more. Additionally, many great trips are offered, participants can stop by the Trip Office, Wednesday and Thursdays 9am – 11am where our Volunteer Trip Coordinator, Lucille Boucher assists with trip registrations.

Tot Playgroup meets every Friday morning at the Recreation Center and during summer months at Merrifield Park. This program is for parents and their toddlers under the age of five years old. Weekly topics are discussed and activities are planned in this very informal and relaxing setting.

Movie Nights are held the first Friday of each month at the Community Center. Attendance for this program averages 150 with recent attendance rising to over 200 participants. This program is for children six years and up. Children under six years may attend if accompanied by a parent. Families are welcome to come and relax and watch the movie. Popcorn and drinks are served to all at no charge.

Teen Dances continue to be extremely popular. During the year, three separate dances were held at the Community Center. The dances were very successful with attendance rising to as many as 400 children per dance. Dances were offered to students in 5th and 6th grade, a small fee was charged at the door. Additionally, the ever popular Father/Daughter was offered. This sold out event was a great night out for the Kings and their princesses.

Community Activities gives the Recreation Department the flexibility and opportunity to give the residents activities of choice. These totally self-supporting activities are extremely popular and positive. Adult Comedy Nights have proved to be very popular with an average of 250 people attending each show. Our fourth annual Easter Egg Hunt was held at Benson Park with nearly 1,000 participants attending searching for over 8,000 colorful eggs in this fun filled family event. Our second annual Halloween Parade was held at Benson Park. Over 250 costume wearing children participated in the parade with goodies handed out to all children in attendance.

Winter Basketball continues to have the highest overall participation with over 460 boys and girls in grades 3-8 participating. Weeknights throughout the season Memorial School and all of the elementary schools and the Community Center are filled with athletes practicing skills and teamwork. Games are played on weekends throughout the winter at Memorial, Nottingham West and Hills-Garrison Schools. Following the regular season grades 5 - 8 participated in a double elimination playoff. Individual trophies were awarded to all players on the championship and runner-up teams. All championship games were recorded and televised by Hudson Community Television. Players in grades 3 and 4 all receive medals at their last regular season game. For the second time an end of season award ceremony was held at the Community Center with an overwhelming response. As part of the award ceremony awards were presented for Sportsmanship, Parent of the Year and Coach of the Year. This program was coordinated by Steve Porter and Lori Bowen. The season went off without any problems due to the high level of assistance received by all of the volunteer coaches. In addition to our regular season, we hosted the 37th Annual Hudson Invitational Basketball Tournament where a total of 51 teams from neighboring towns participated over the Martin Luther King weekend. Additionally, for the second consecutive year we held a food drive with all non perishable items donated to the St. Vincent De Paul Society Food Pantry.

Our Travel Basketball Program continues to strive, with ten teams in grades 4 – 8 participating with over 100 boys and girls in the Manchester Suburban Basketball League. Additionally, teams enter into numerous neighboring town sponsored tournaments throughout the season.

As part of our Winter Basketball Program, our Instructional Program was offered to first and second grade children and was held at the Community Center each Saturday morning for ten weeks. This program had 160 participants. Under the outstanding coordination of Ed Peterson and his volunteer high school student coaches, they devoted their valuable time to teach basketball skills in a fun-filled environment.

Our High School League played every Saturday, January through March, at the Community Center. This co-ed league had 80 participants in grades 9 - 12. The program was coordinated for the third year by Paul Durham.

Over-35 Basketball League, which had eight teams, played on Sunday afternoons, January through March, with games being played at the Community Center.

In addition to our leagues, through coordination and cooperation from the school administration, Open Basketball and Volleyball for adults was offered. Over-35 Basketball was held on Friday evenings at Memorial School and volleyball was held on Monday evenings at Memorial School in the multi purpose room. Open Basketball for 18 –34 and Women's Open Basketball is played Sunday evenings at the Community Center. All open sessions were very popular and well attended.

Men's and Women's Softball is very popular with eight teams in the Men's League and four teams in the Women's League. Games are played at Jette and Sousa Fields, Monday through Thursday evenings, May through August. These leagues were directed by two separate directors. Long time coordinator Cindy Holton coordinated the women's League and I coordinated the Men's League.

The Lacrosse Program was offered for the second time with overwhelming response. This program had 146 participants from five/six year olds in our Fiddle Stix Program to our U15 Team. Weeknight practices were held at Jette Field and Memorial School. Home games were played on Sundays at Alvirne HS. Thank you to Alvirne HS Athletic Director, Karen Bonney for allowing the league to use these fields, this definitely added to on field experience of the players and the success of this program. Second year Program Coordinator Amy King did an outstanding job along with her volunteer coaches.

The Summer Supervised Play Program is still a popular program. A total of 440 children participated, with approximately 240 children attending on any given day. In addition to the entire summer registration fee, a ten-day passbook continues to be offered for the occasional visitors, 140 participants took advantage of this option. This program is truly fortunate to have the use of the Community Center. The facility allowed for increased programming during inclement weather and much needed air conditioning during the extremely hot days and much needed additional space for our routine daily operations. The program was excellently directed by first year Program Coordinator Frank Girginis. Continued daily check-in and check-out of all attendees permits us to be more accountable for the children that were dropped off and picked up each day. Before and After Care is very popular. This program was designed to help families who needed to be at work before 9am or could not pick their child up until 5pm. This program, proved to be very beneficial to many families and many parents were grateful for this service, averaging 32 participants per day. For the second year, Out-of-Towners were allowed to participate in our program with 30 participants using the program with the anticipation of more once the word gets out. The staff of 16 full time counselors and 4 part-time counselors-in-training provided outstanding supervision and showed great enthusiasm in providing many enjoyable activities for the children. Prior to opening day the staff attended training sessions and completed first aid/CPR training that was conducted by members of the Hudson Fire Department. Each week the children participated in planned daily activities such as arts and crafts, board games, ping pong, pool, basketball, four square and numerous contests. For an additional fee, Wednesday pizza/subs/cookouts, weekly roller-skating and field trips were offered. Supervision during lunch hour continued to be a positive part of the daily program. Another positive aspect was the Teen Adventure Program. The purpose of the Adventure Program was to meet the interests of the teens attending the program; separate activities and field trips were planned. Robinson Pond Day continues to be every Friday, weather permitting. Participants were dropped off and picked up at Robinson Pond. A certified lifeguard is on duty during our weekly visits to the pond. .

Instructional Tennis continues to be popular. This totally self-funded program was taught in basic and advanced skills to children and adults. Due to the popularity of the morning sessions, lessons continued to be offered exclusively in the mornings. Both courts were used at Dr. H.O. Smith School, second year instructors Dominique Kaempf and Tori LaRoche conducted lessons showing outstanding enthusiasm, patience and instruction in the sport of tennis. This program is offered in conjunction with the Supervised Play Program.

Under the coordination of first year Coordinator John Brower and first year Assistant Coordinator Frances Grella, the Soccer Program ran extremely smooth. This is another popular program with attendance of 432 and 38 teams with participants ranging from four years old through eighth grade. Games were played every Saturday from August through October. Numerous positive comments were received from coaches and parents about the management of the league. Outstanding comprehensive handouts were provided to the coaches for reference during the season. For our K-2 program many Alvirne HS students volunteered as coaches giving a very rewarding experience working with the younger children. Weekly pre-arranged practice plans were used making for a more consistent introduction. Due to the popularity of the Little Sweepers Program, a basic six week introduction to four year olds program, with all 52 participants having a fun filled experience. Following the regular season, playoffs were held in the 5th – 8th grade division with trophies presented to the championship and runner-up teams. A jamboree is held for the 3rd and 4th grade division with all participants receiving a medal. In addition, all participants in the kindergarten through 2nd grade division received a participation award.

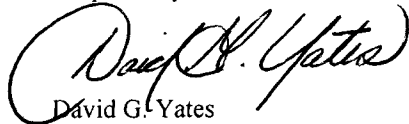
DEPARTMENT NEEDS

An area of concern as the town continues to grow is facilities, primarily field space. The use of the Community Center for recreation activities continues to be a major asset to our programs. Although improvements continue to be made to current facilities, it is clear that the town must add more fields. Two positive steps heading in the right direction was the approval by the voters of a Capital Reserve Fund for Recreation Field Construction and the establishment of the Hudson Fields Committee whose goal is to find and establish fields within the town.

SUMMARY

I would like to thank the Board of Selectman and Recreation Department Liaison Roger Coutu for their continued support and guidance. I appreciate the outstanding help Kevin Burns and the Highway Department crew has given this department throughout the year. Their expertise in the maintenance of our parks and playing fields is outstanding in giving the residents a safe and clean environment for leisure activities. Thank you to Wayne Madeiros for his constant maintenance and improvements to the Community Center and assistance with numerous Recreation Department projects throughout the year. Thank you to all other town departments that have assisted and supported me throughout the year and the Recreation and Senior Affairs Committees for their continued assistance and volunteerism as we all work together to enhance the quality of life and morale for the residents of Hudson. The biggest thank you goes to the numerous volunteers that give their valuable time and assistance throughout the year. The Recreation Department could not succeed without their generous effort.

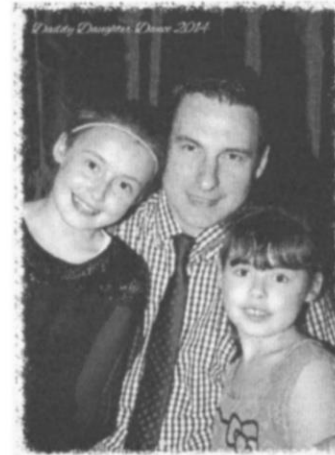
Respectfully Submitted,



David G. Yates
Recreation Director



The Hudson Senior Center



Daddy Daughter Dance



February Vacation Basketball

Movie Night



Fiddlesticks Program



Summer Program at Robinson Pond



2nd Annual Halloween Parade at Benson Park



4th Annual Easter Egg Hunt



5th & 6th Grade Dance



Town Of Hudson Sustainability Committee



Leo C. Bernard, Chairman

Ben Nadeau, Selectmen Liaison

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

2014 Annual Report

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. The current members of the committee are Leo Bernard, Chairman, Linda Kipnes, Vice-Chairman, Frank Rosier, Clerk, Lisza Elliott, Tianna Begonis, Clean-up Officer, Jason Shoemaker, Energy Officer, Debra Putnam, Communication Officer, Uday Khatri, Margaret Femia, Cecelia Nickerson, Michael Tranfaglia and Board of Selectman Liaison Ben Nadeau.

The Committee's charge is to promote the activity of recycling within the town and to educate the community to the benefits of recycling in terms of environmental impact and cost to the town. The committee is also charged with the research and promotion of Energy issues that affect the town and how they may be implemented to reduce the cost to the town and its residents. The committee meets the fourth Monday of every month at 7:00 pm at Town Hall. The monthly meetings are open to the public and televised on HCTV.

The committee is pleased to report the following accomplishments for the Fiscal Year 2014:

- The committee created a recycling information sheet that lists all types of consumer products and provides resources for their environmentally safe disposal. This sheet will be ready for distribution in 2015.
- The committee maintains a Facebook site to promote recycling in the town. The page has about 100 members and is a useful forum to answer questions and promote recycling activities by the committee and various third parties that contact the committee throughout the year.
- Regular monthly televised meetings were held at town hall on the fourth Monday of each month except when adjusted to avoid conflict with holiday schedules.
- On July 22 the Board of Selectmen voted to change the name of the Recycling/Energy Committee to the Sustainability Committee.
- The committee added three new members this year, Cecilia Nickerson, Debra Putnam and Michael Tranfaglia. The committee had two members resign, Cheryl Freed and Dave Jelley.
- HLN monthly column has been a great conduit for the committee to discuss public concerns, educate the residents and inform the readers about changes to the recycling program. The column is printed monthly and has covered many topics. The column has been a great success and has aided the committee's efforts of public exposure to recycling.
- The committee posted many reminders and information to HCTV public access station. These included recycling and energy savings tips as well as promotional material for upcoming events run by the committee.
- The committee had two very successful clean-days in April and September. The committee cleaned up 4 roads in Hudson and had over 50 volunteers over the two events. Many local residents stopped by to thank the volunteers and offer their assistance. The committee plans on continuing these clean-up days in 2015.
- The committee reviews the Monthly Trash Tonnage report distributed by the Highway Department. The committee created an additional page on the spreadsheet to display the information needed by the committee in a visual way through graphing. The graphs are updated by the committee with no additional work on behalf of the Highway Department and made the process of analyzing the Tonnage report more effective and efficient.
- The committee increased exposure of recycling in the town by attending many town and private events. Events attended included the Town and School deliberative sessions, numerous Chamber of Commerce

sponsored events and unmanned tables at town elections. At these events the committee had a table and displays promoting recycling in the town and was on hand to answer any questions from patrons of these events about the town recycling program. The events were very well attended and continued to increase the exposure of recycling in the town.

- The committee created 3 new posts in 2014. The first is the Communication Officer that is in charge of the HLN articles and all official communications from the committee. The second is the Energy Officer in charge of research and communication to the committee members about local and national energy issues. These updates allow the committee to formulate energy savings suggestions that they can pass down to the town and its residents. The third is the Clean-up Officer in charge of organization of the committees Clean-up days. This officer provides consistency of the events and allows them to be as successful as possible.

Overall, 2014 was a successful year for the committee. We have continued the monthly HLN column, attended several local events, however were unable to achieve our 30 percent recycling goal. The committee is looking to regain the 30 percent recycling rate in 2015.

The committee would like to thank the efforts of the staff at the Town Highway Department for answering all inquiries and storage of our materials. The committee would also like to thank the public for its efforts in recycling.

Respectfully submitted by The Hudson Recycling / Energy Committee:

Leo Bernard, Chairman

Linda Kipnes, Vice-Chairman

Frank Rosier, Clerk

Debra Putnam, Communication Officer

Tianna Begonis

Jason Shoemaker

Lisza Elliott

Uday Kahtry

Margaret Femia

Cecilia Nickerson

L. Cheryl Freed (9-2014)

Michael Tranfaglia



George H. and Ella M. Rodgers Memorial Library

194 Derry Rd. Hudson, NH 03051 • Phone: (603) 886-6030 • Fax: (603) 816 - 4501 • <http://www.rodgerslibrary.org/>

FY 2014 Town Report

July 1, 2013 – June 30, 2014

“The library is a community center, a place for lifelong learning, a place for early childhood, emergent literacy, a creator space, and perhaps, more subtly, a statement of community value” – James LaRue

OUR MISSION

The mission of the George H. and Ella M. Rodgers Memorial Library is to provide residents of Hudson, NH, with enhanced opportunities for social, cultural, economic and intellectual growth through ready access to a comprehensive collection of materials in a well-staffed, comfortable and safe environment.

In order to enhance the quality of life, provide lifelong learning, and meet the growing needs of the citizens of our community, the Rodgers Memorial Library uses all traditional modes of library service; initiates and anticipates future modes of learning through access to technological and electronic means of information access and retrieval; and makes available opportunities for one to one learning and growth for all age groups in the community. The Library Board of Trustees adopt and declares that it will adhere to and support the Library Bill of Rights and Freedom to Read and View Statements adopted by the American Library Association.

LIBRARY USAGE HIGHLIGHTS

The George H. and Ella M. Rodgers Memorial Library continues a 150 year-old tradition of supporting lifelong learning for the residents of Hudson. The library is open 65 hours a week and averages 500 visitors a day – both actual and online – and issued 1,395 library cards to new borrowers for a total of 11,987 active borrowers. We began our fifth year of service by embarking on our first ever strategic planning process to identify priorities and recommend initiatives that will enable us to best serve our community over the coming years.

Library circulation totaled 169,236 items for FY14. In particular, we saw increases in audiobook and music CD borrowing (up 11.6%), passes to 18 area museums and cultural destinations (up 21.3%) and downloadable e-books and audiobooks (up 33.3% to 11,265 downloads) over the previous year. We circulated 2,270 Wii, PlayStation and Xbox games and circulation of Nook Glowlight eReaders (pre-loaded with recent bestsellers) and Apple iPads (pre-loaded with Early Literacy applications for our younger patrons) was up an impressive 381%. We also acquired a telescope for programming and for loan from the NH Astronomical Society which was generously funded by the Friends of the Library. We received 3,574 Interlibrary Loan (ILL) requests in FY14 and filled 2,635 of them.

We logged 11,413 users on our 13 **public computers** in addition to visitors using our WiFi which we do not track at this time. A record 81,401 visitors accessed <http://www.rodgerslibrary.org> and entered 322,450 queries to download

books, search our library catalog, events calendar, electronic databases and other online resources, with 9,360 users performing 23,299 searches on 40 **subscription electronic databases** covering a wide range of information, including online language learning, genealogy, test preparation, magazines, newspapers, and more. We continue to offer photocopying, public faxing, and Notarized 134 documents for our patrons. Interest in **library programming** continues, with 892 programs – up 46% over FY13 – offered to 14,271 attendees, an increase of 20% over FY13.

The Hudson Library Board of Trustees and the Hudson School Board continued their collaboration to jointly use the Hills Memorial Library Building for meetings and events while sharing associated maintenance and operating expenses.

MAJOR MILESTONES

5th Birthday Party

An estimated 500 cupcakes were donated to the library to help us celebrate our 5th anniversary on Saturday, June 7th, beginning with a ceremonial flag raising conducted by Alvirne High School's Junior ROTC cadets. Music was provided throughout the day by local performers Lauren Friedman (contemporary acoustic), Rahel (folk), the Rosita Lee Melody Makers (youth accordion and keyboard ensemble), a barbershop quintet from the Granite Statesmen, and David Chen (cello). Twenty-three authors, located both inside and in tents on library grounds, turned out with books for sale to participate in our event. The Friends of the Hudson Library issued “passports” to encourage visitors to meet authors and children participated in making crafts and Cluffee the Clown provided face painting.

Twenty-five cupcake bakers competed in our cupcake contest and we estimate that 2-3 dozen patrons took advantage of fine forgiveness during the 5th anniversary. We issued new and replacement library cards, and the Friends signed up new members. We had 876 attendees, split evenly between the adult and children's departments.

Digital Bookmobile

The Digital Bookmobile National Tour came to Alvirne High School on one of three NH stops on August 29th to offer interactive demonstrations for readers on downloading e-books and audiobooks from public libraries participating in the NH Downloadable Books Consortium. The 74-foot vehicle was equipped with Internet-connected PCs, high-definition monitors, sound systems, and a variety of media players that visitors can test out in the “Gadget Gallery.” It included learning stations to give visitors an opportunity to search digital media collections with a variety of media devices. The Digital Bookmobile is sponsored by OverDrive and 98 people attended, exceeding the turnout of 95 for both Concord and Portsmouth.



Strategic Planning

The Library Trustees embarked on developing our first Long Range Strategic Plan to align our efforts with the current and ongoing needs of the Hudson community. Elaine Brody chaired the library's Strategic Planning Committee consisting of representatives from throughout the Hudson Community. The committee drafted and distributed a community survey through both the Hudson Litchfield News and Survey Monkey and received 400 responses that included 25 pages of written comments. In addition, two focus groups responded to questions and interviews with five community leaders were conducted by third parties. The resulting data was analyzed and a plan written which will assist us in setting priorities and enabling staff to work together towards a common vision. Implementation of the strategic plan will commence in FY15.

World Book Night

The Rodgers Memorial Library was one of 1055 libraries to participate in World Book Night on April 23rd, Shakespeare's birthday, when 29,000 volunteers gave away 580,000 specially printed paperbacks to light or non-readers in support of literacy and community. We had 6 designated givers distributing 120 books at various locations in Hudson.

ADULT PROGRAMS & EVENTS

Our regular library programs included the Adult Book Discussion Group, the Adult Summer Reading Program and raffle, Anime/Manga Club, the Beading Group, Computer Workshops, Drop-in Stitchers, Gaming Day, Garden Club, and Genealogy Club. Special programs and events at the Rodgers Memorial Library included:

AARP Tax Help

Once again the AARP offered free tax help program for seniors and low to moderate income people in our Community Room from February through mid-April. Attendance increased this year with 310 returns prepared through the program, a 23% increase from last year.

Art Exhibits

We continue to offer monthly art exhibits by artists or groups of artists in the Community Room. Exhibiting artists are mostly local residents, many of whom hosted receptions for the public to see their work. We also host a different collection each month in our lobby display case. Artists and exhibitors can reserve space online or at our Reference Desk.

Author Talks & Book Signings

In keeping with our passion for connecting readers with authors, we hosted several authors this year, including:

New York Times bestselling author **Andrew Carroll** appeared July 11th to discuss his latest book *Here is Where: Discovering America's Great Forgotten History*.

David Mezzapelle, author of *Contagious Optimism: Uplifting Stories and Motivational Advice for Positive Forward Thinking* appeared with NH contributor Joel Heller on August 8th.

NH author **Aimee Fogg**, who spoke September 13th about her book *The Granite Men of Henri Chapelle*, the stories of the NH soldiers from WWII buried in Henri Chapelle cemetery in Belgium.

Author and professional Santa **Sal Lizard** discussed his book *Being Santa Claus: What I Learned About the True Meaning of Christmas* on November 25th.

Author and illustrator **Lisa Greenleaf**, descendant of poet John Greenleaf Whittier, wrote and illustrated "The Barefoot Boy" as a tribute to him. Linda held a reception, author talk, and book signing January 4th. Guitarist Robert Pope provided entertainment and the artist served light refreshments.

Author **Dan Szczesny** and his 9 year old ward and hiking partner Janelle shared their experiences hiking New Hampshire's "52 With a View" mountains from his book *The Adventures of Buffalo and Tough Cookie* on March 19.

WZID Morning Show Host **Mike Morin** told stories about his adventures during his 43 year radio career

on June 11 from his book *Fifty Shades of Radio: True Stories of a Morning Radio Guy Being Wired, Tired and Fired*.

Films

The Friends of the Library purchased a public performance license for the library from Movie Licensing USA which allow us to offer three regularly scheduled film series: **Free Friday Films** shown in July and August at 6:30 pm, **Cinema Celebration** consisting of newly released films that have adult appeal shown once a month on Thursday nights, and **Free Family Films**, shown on the 3rd Saturday of the month.

Lectures & Classes

We hosted speakers and classes on “The ABC’s of the Affordable Care Act: Using the Health Insurance Marketplace,” “Avoiding the Food Devils,” “Baked Beans & Fried Clams: How Food Defines a Region” (a NH Humanities Council program with Yankee Magazine columnist Edie Clark), “Beginning Conversational French,” “Eighteen Things 18+ Year Olds and Their Parents Need to Know,” “Estate Planning,” “First Time Home Buying,” “Organic Lawns,” “Organic Gardens,” “Journey Through the White Mountains with Photos, History and Folklore,” and “The Customer is Always Wrong, It’s Not My Fault,” (a Greater Hudson Chamber of Commerce Business After Hours event arranged through the UNH Speakers Bureau).

Our hands-on workshops included Amber Jewelry Making, Christmas Floral Centerpieces, the National Novel Writing Month Write-in, Paper Techniques programs, and Traditional Rug Hooking. Master Life Coach Diane McKinnon, MD offered a monthly series of self-improvement workshops.

Local History

We researched and cataloged the musket known as “Old Busky Huldy” carried by Sergeant John Merrill at the Battle of Bennington during the Revolutionary War. Ruth Parker did further research to clarify a misconception that Otis Merrill, who donated the musket to the library in 1926, was a great grandson of John Merrill; in fact he was a great grandnephew. The musket is currently stored in the Bernard Manor Archives Room.

Music

Our music programs are increasing popular and well-attended. Performances this year include:

“Welcome Home New Hampshire” with Gilford, NH singer/songwriter **Don Watson**, who performed songs based on people, places and events of the Granite State on October 30th.

“Introduction to Irish Step Dancing” with staff member and dancer **Natalie Coolen** on March 4th.

“Family Concert with The Music Makers” featuring **The Music Makers** from Hudson’s Rosita Lee Music Center on March 15th.

Calvin Knickerbocker who presented “Wacky Songs That Made Us Laugh”, a New Hampshire Humanities Council program on novelty songs from the 1920s through the 1980s on April 1st.

Jim Barnes, New Hampshire Folk Singer, Balladeer, Irish Troubadour and Storyteller who performed on April 23rd, made possible by a grant from the Propane Gas Association of New England.

Nationally renowned pianist **Deborrah Wyndham** who performed ragtime music on May 6th. Seventy-five people attended Wyndham’s history of Ragtime through music and narration.

Annual Poetry Contest

In conjunction with the Children's Room, we sponsored a poetry contest for Hudson residents to celebrate National Poetry Month in April. The Friends of the Library donated Barnes and Noble gift certificates to the winners and 55 people attended the awards ceremony and poetry reading.

RISE Special Interest Groups

Three special interest groups from Rivier's RISE senior education program: Reader's Roundtable, Computer Interest Group, and Geopolitics and Conflicts, met in the Community room during the summer when RISE was not in session. Two of these groups continue to meet here throughout the year.

Hills Memorial Library

The Hudson Board of Library Trustees continue to meet at the Hills Memorial Library and the Friends of the Hudson Library continue their popular "Second Hand Prose" book sales on the second Sunday and third Thursday of the month with proceeds benefitting the library. The Trustees also hosted several programs at the Hills, including:

- *Finding Your Ancestors*, a program on genealogy presented by Hudson resident Rich Guilmette.
- An Alvirne High School Class Act performance of excerpts from Shakespeare's *Much Ado About Nothing*.
- *Who's Taking Care of Your Town's History*, a presentation by Maggie Stier of the NH Preservation Alliance and Nadine Peterson of the NH Division of Historical Resources.

TEEN PROGRAMS

This was the first year that the library offered teen program throughout the school year. Programs included: "Minecraft," "Teen Takeover at Your Library," "Yoga for Teens," and many others. Collaborations with Alvirne High School were expanded: the Freshman class used the Community Room to prepare for spirit week festivities; the multicultural club members shared their heritages at the library; several classes visited the library; and the library held a special open house for Alvirne faculty.

The number of teen programs increased from 35 programs in FY13 to 116 programs in FY14. Programs were well attended this year. In FY13, 354 teens attended programs. In FY14, 1,174 teens attended programs—a 232% increase in attendance. Young Adult material circulation also registered a significant increase over the previous year with young adult nonfiction and young adult fiction circulation increasing 73% and 40% respectively

Fifty-six teens participated in our summer reading program which targeted middle and high school students with special activities and programs every Thursday night for six weeks to encourage participation. Local businesses donated raffle prizes and participants earned tickets based on the number of pages read.

CHILDREN'S PROGRAMS

The Children's Room offered 548 programs for 8687 children this year, a 6.35% increase. We partnered with The Community Club of Hudson, who donated cake pans to start a collection to circulate. Circulation in the Children's Room decreased slightly, possibly due to the school system changing their requirements for summer reading books. We added a new material format to the library: Bookpacks are kits that included the Playaway unabridged audio and the print version of the book and they have been very popular. We also have 36 cake pans, mostly donated by the Community Club. Our patrons love to check out these cake pans which retail for over \$20 apiece. Thank you!

Summer Reading Program

Our Summer Reading Program theme was “Dig Into Reading” and we had programs for all ages including Books & Babies, Toddler Time, Story Time, Book Bunch, and Craft Club. We had a Sandbox Day (with special guests from the Silver Knights baseball team), Flowerpot Painting, Gnomes & Homes, prize days, and weekly special events. We held our first summer Garden Club this summer to coordinate with “Dig Into Reading.” Kids had a great time planting beans, cherry tomatoes, carrots, basil, sweet peas, peppers, radishes and lavender, but didn’t really come back to weed, water or pick the vegetables.

Summer Reading Wednesday performance attendance ranged from 87 to 320. Our performers included Steve



Blunt, Wildlife Encounters, Lindsay’s Puppet Pals, magician Norman Ng, comic entertainer Daniel Forlano and Toe Jam Puppet Band. The annual **Big Truck Day** program included trucks from all over, including the National Guard and the Town of Hudson. Big Truck Day attracted 320 people, the largest attendance in 10 years. Our local Usborne Books representative, Lori Molica, attended each Wednesday performance with a book fair for the library and we received almost \$300 worth of free books for the collection! 242 children signed up to track their reading this summer. They made 703 visits to track their reading, and read 4,476 hours. Our two top readers won a haircut from Liane Wells at Shear Class.

A highlight this summer was the **Locked in the Library Sleepover.** 31 kids spent the night in the library, doing crafts, reading and playing hide and seek in the dark. The program was extremely well received.

Ongoing Programs

The Children’s Room offers programs for all ages. This year we offered four different Story Times for ages 3-5, two separate Toddler Time programs for two-year-olds, Books & Babies for birth-18 month olds, Movers & Shakers for 13-23 month olds, two Book Bunch programs for grades K-2, Craft Night for ages 6-12 and Book Banter for grades 3-5. We also have a drop-in LEGO Brick Club and Craft Day. This year we offered Books & Beads, Hudson Investigators, Ink Buddies, Tail-Wagging Tutors, Theater Club and Minecraft Club as well. Average attendance for programs is 15. With 17 programs each week, that means about 255 kids attend programs every week at the library!

Special Programs

In October we held our annual **Little Goblin’s Fair**, with Halloween stories, a craft for 90 kids who enjoyed trick or treating throughout the library. Steve Dube from the Hudson Fire Department, Hudson Police Officer James Stys, and Phyllis Schlichter from the Superintendent’s office were on hand to help us pass out treats. Luis Mata set up a photograph session and took pictures for each costumed child who received a free 4x6 photo. The photos were fantastic!

Pictures with Santa is held the first Saturday of December with 301 people attending a program which included a picture with Santa and a decorated picture frame and milk & cookies provided by the Friends of the Library. Luis Mata photographed each child with Santa and had an instant printer that prints professional 4x6 photographs in 12 seconds. Each child received one free picture, and parents were allowed to purchase extra copies. The photographs were great and many parents commented on the quality.

We also held a **game day**, where we rented four giant board games from “The Giant Game Company” based in Londonderry. The kids and parents loved playing human sized Scrabble, Jenga, Connect Four and Twister.

Outreach

With the redistricting, the first grade classes at Hills Garrison no longer walk over to visit the library. We are all sad that these kids don't get to visit regularly and we plan to visit them at the schools in the future. The library is a stop on the tour of Hudson for the third grade students at H.O. Smith School and Miss Betsey and Miss Kristen visited all the elementary schools to promote the summer reading program. Charlie, Kristen and Betsey all were invited to read to First Grade and Kindergarten classes for Read Across America on March 7th at Library Street and Dr. H.O. Smith schools. We attended Hudson Pumpkinfest in October and had a glitter foam ghost craft that 80 children participated in! The MOMs club of Hudson held their monthly meetings in the Children's Activity room and Miss Kristen or Miss Betsey conduct story times for them.

DONATIONS

The GFWC Hudson Junior Woman's Club donated \$250 for Summer Reading Prizes and the GFWC Hudson Community Club donated 11 Specialty Cake Pans to the Children's Room for loan. The Drop-in Stitchers donated 2 “Magic Hands” wall toys to the Children's Room. Digital Credit Union donated \$2000 for children's literacy programs and the Hudson Lions donated \$3,222.51 as part of their Reading Garden gift along with \$300 towards the purchase of large print books. The Friends of the Hudson Library generously donated funds for Santa's Visit, our movie licenses, and Poetry Contest prizes among other things. In all we received 360 books, 130 DVDs, 7 CDs, a puzzle, and 29 e-toys in addition to \$7,541.11 in monetary donations. The library greatly appreciates the generosity of all of our benefactors!

INFORMATION TECHNOLOGY

Equipment

We updated our Community Room digital projector and screen to accommodate high-def, widescreen presentations. We ordered 3 Chromeboxes to replace our aging Online Public Access Catalogs (OPACs) and also ordered 5 Chromebooks for checkout to patrons for use within library. We purchased a ScanPro 1100 microfilm/fiche digital scanner to replace our broken microform reader-printer, a device which is also used by staff at Town Hall. We are evaluating Librarica's SPOT wireless service to allow patrons on many devices to print wirelessly and to allow library staff to report accurately how many people are using our wireless. Currently, neither is possible.

Software

We migrated to a new summer reading tracking application called Evanced, which will digitally track all aspects of our summer reading programs.

COMMUNITY OUTREACH

We shared a table with the Friends at the Hudson Pumpkin Festival the weekend of October 19-20. We also participated in the Hudson Chamber of Commerce Community Expo at Alvirne High School on May 8. The Senior Center Book Club started June 19th with Natalie and Amy alternating months as the facilitators and Charlie began a monthly Men's Book Club day June 5th. Other Senior Center activities are in the works. Charlie also participated in panel at the NH Library Association Conference on April 24th on the topic “Plan and Prepare!” with State Archivist Brian Burford, State Librarian Michael York, and NH State Library Operations Administrator Janet Eklund. Charlie spoke about the importance of climate controlled area for archives materials.

STAFFING

Barbara Sanderson retired December 31st after 14 years as Head of Circulation. Natalie Coolen joined us as our new Head of Circulation on January 13th. Part-time staff Inga Dellea-Messner and Emily Vandeventer left us to accept full time employment although Inga continues to work "on-call". Also joining us in FY14 are part-time Library Assistants Barbara Boucher (Circulation), Laurie Jasper (Reference and Local History), Amanda Ellis (Childrens) and Karyn Masse (Circulation/Childrens). Danny Arsenault received a Loyalty Day Award from the Hudson VFW Post 5791 on May 2nd.

FY14 STATISTICS

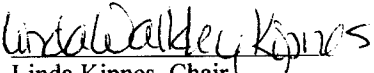
Collections				
	Adults	Young Adults	Children	TOTAL
Materials Added	1,618	609	1,264	3,491
Materials Withdrawn	2,147	416	457	3,020
Materials Lost				305
Total Materials Owned	28,091	2,612	20,427	51,130
Downloadable e-Titles	19,113			19,113
All Collections	47,204	2,612	20,427	70,243

Circulation				
	Adult	Young Adults	Children	TOTAL
Books	32,536	5,642	65,101	103,279
Magazines/Newspapers	4,479	n/a	145	4,624
CDs (music & audiobooks)	7,532	n/a	1,998	9,530
DVDs	21,345	n/a	14,831	36,176
Downloadable Audiobooks	3,624	n/a	n/a	3,624
Downloadable E-books	7,551	n/a	n/a	7,551
Comic Plus E-books	n/a	90	n/a	90
Museum Passes	1,012	n/a	n/a	1,012
Kits, Puzzles & Games	n/a	2,270	722	2,992
Equipment	358	n/a	n/a	358
Total Circulation	78,437	8,002	82,797	169,236
Electronic Databases (item searches)	23,299	n/a	n/a	23,299
Total Transactions	101,736	8,002	82,797	192,535

Programs				
	Adults	Young Adults	Children	Total
Number of Programs	228	116	548	892
Attendance	4,410	1,174	8,687	14,271

The George H. and Ella M. Rodgers Memorial Library is dedicated to providing the Hudson community with lifelong learning opportunities in a welcoming and trusted environment. We invite you to visit us at the library or online and we welcome your comments and suggestions.

Respectfully submitted,


Linda Kipnes, Chair
Hudson Library Board of Trustees

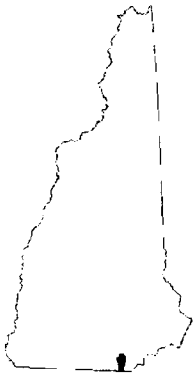
And


Charles Matthews, MSLS
Library Director

Hudson Library Board of Trustees

Linda Kipnes, Chair
Robin Rodgers, Vice Chair
Steve Middlemiss

Ellen Stokinger, Secretary
Arlene Creeden, Treasurer



TOWN OF HUDSON

Town Clerk/Tax Collector's Office



12 SCHOOL STREET HUDSON, NH 03051 (603) 886-6003

FY2014 ANNUAL REPORT

I am pleased to present the Annual Report for Fiscal Year 2014 for the Town Clerk/Tax Collector's Office. This department is responsible for the collection of property taxes, motor vehicle registrations, vital (birth/marriage/death) records administration, dog licensing, voter registration, as well as conducting town and state elections as governed by the laws of the State of NH.

Fiscal Year 2014 brought additional services to our department. In April, after many years of anticipation, we were excited to roll out the final step of the credit card payment program by implementing our new online payment system. Residents are now able to pay their motor vehicle renewal fees, dog licenses, property taxes, sewer and water bills all from the comfort of their homes. Residents can access this service by a link on our town web page, www.hudsonnh.gov. As with any new service, there have been occasional bumps with the program but it has been generally well received by our residents. This program has been my top goal since becoming Town Clerk/Tax Collector and I am very excited to see it finally come to fruition.

Also in April, the Town Clerk's Office was certified to process boat registrations. Any New Hampshire resident is now able to register their boats directly at the Town Clerk's Office to receive their yearly decals. The State DMV mails out annual boat renewal notices in December. For an additional \$5 agent fee, those registrations can now be renewed locally at our office or can be mailed back to the DMV in Concord.

Fiscal Year 2014 saw an unexpected change in staff in our office. In early June, Assistant Town Clerk Chrissy Curtin left us to join her new husband in Florida. Chrissy had been with the Town Clerk's Office since 2007 and an employee of the Town since 1998. Although we greatly miss her bubbly personality and friendship, we are very happy for her and wish her all the best! This unexpected vacancy drew 35 well qualified applicants, and after many great interviews, Roger Ordway Jr. was selected and joined our office on July 1st. He is a welcome addition to our very knowledgeable crew of Pam Bisbing, Diane Morrisette and Deputy Town Clerk/Tax Collector Donna Melanson. Their patience and leadership have been outstanding during this transitional period. The vast knowledge that is required of the motor vehicle procedures, and of the New Hampshire laws that pertain to our office, can oftentimes be overwhelming, but these dedicated employees tackle these challenges with great enthusiasm. They greet our residents with smiles and many laughs while striving to make the residents' transactions as quick and easy as possible. It is a great team effort and I am extremely proud to work with them!

I would like to thank the Board of Selectmen, the Town Administrator, and the many dedicated town employees for their continued support. Most importantly, I would like to thank the residents of Hudson for giving me this great opportunity to serve you.

Respectfully submitted,

Patricia Barry
Town Clerk/Tax Collector



Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- 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: County: Report Year:

PREPARER'S INFORMATION ?

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2013	Year: 2012	Year: 2008	
Property Taxes	3110		\$4,095,776.15			
Resident Taxes	3180					
Land Use Change	3120			\$35,300.00	\$9,750.00	
Timber Yield Taxes	3185					
Excavation Tax @ \$0.02/cubic yard	3187					
Utility Charges	3189					
Property Tax Credit Balance ?		(\$10,558.89)				
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	2013	Prior Levies
Property Taxes	3110	\$25,953,330.89	\$26,496,536.23	
Resident Taxes	3180			
Land Use Change	3120	\$12,808.80	\$200,496.00	
Yield Taxes	3185	\$3,395.45	\$534.61	
Excavation Tax @ \$0.02/cubic yard	3187	\$5,647.42		
Utility Charges	3189			
- Supplemental tax bills			\$14,513.77	
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	2013	2012	2008
Property Taxes	3110	\$32,594.61	\$56,894.87		
Resident Taxes	3180				
Land Use Change	3120				
Yield Taxes	3185				
Excavation Tax @ \$0.02/cubic yard	3187				
-					
Add Line					
Interest - Late Tax	3190	\$6.37	\$139,029.17	\$4,231.28	\$5,982.88
Resident Tax Penalty	3190				
Total Debits		\$25,997,224.65	\$31,003,780.80	\$39,531.28	\$15,732.88



Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	2008
Property Taxes	\$21,997,224.00	\$29,911,146.59		
Resident Taxes				
Land Use Change	\$154.40	\$200,496.00		\$6,500.00
Yield Taxes	\$2,983.16	\$534.61		
Interest (Include Lien Conversion)	\$6.37	\$139,029.17	\$4,231.28	\$5,982.88
Penalties				
Excavation Tax @ \$0.02/cubic yard	\$5,647.42			
Utility Charges				
Conversion to Lien (Principal Only)		\$735,238.57	\$35,300.00	
<input type="text" value="-"/>				
<input type="button" value="Add Line"/>				
Discounts Allowed				
Abatements Made	Levy for Year of this Report	2013	Prior Levies 2012	2008
Property Taxes	\$0.36	\$9,165.64		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$0.02/cubic yard				
Utility Charges				
<input type="text" value="carry over"/>		\$8,170.22		
<input type="button" value="Add Line"/>				
Current Levy Deeded				
Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2013	Prior Levies 2012	2008
Property Taxes	\$3,988,701.14			
Resident Taxes				
Land Use Change	\$12,654.40			\$3,250.00
Yield Taxes	\$412.29			
Excavation Tax @ \$0.02/cubic yard				
Utility Charges				
Property Tax Credit Balance ?	(\$10,558.89)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$25,997,224.65	\$31,003,780.80	\$39,531.28	\$15,732.88



Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2012	Year: 2011	Year: Prior
Unredeemed Liens Balance - Beginning of Year		\$722,110.02	\$411,609.29	\$89,373.64
Liens Executed During Fiscal Year	\$796,268.83			
Interest & Costs Collected (After Lien Execution)	\$1,794.97	\$31,105.77	\$100,781.27	\$33,975.62
- Current Use Lien Executed		\$39,531.28		
<input type="button" value="Add Line"/>				
Total Debits	\$798,063.80	\$792,747.07	\$512,390.56	\$123,349.26

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2012	2011	Prior
Redemptions	\$114,269.61	\$322,351.22	\$306,508.33	\$63,446.27
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$1,794.97	\$31,105.77	\$100,781.27	\$33,975.62
- Current Use Lien Balance		\$39,531.28		
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens		\$445.62	\$4.35	
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$681,999.22	\$399,313.18	\$105,096.61	\$25,927.37
Total Credits	\$798,063.80	\$792,747.07	\$512,390.56	\$123,349.26



HUDSON (229)

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 First Name

Patti

Preparer's Last Name

Barry

Patti Barry
Preparer's Signature and Title

8/14/14
Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

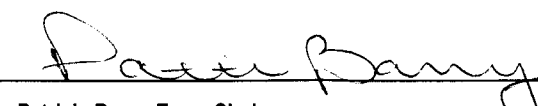
A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

TOWN CLERK
YTD Report - FY 2014

Month	Total Deposit	Motor Vehicle 4201	Boats 4127	UCC Filings 4321	Article of Agreement 4322	Vital Search 4322	Civil Forfeiture & Fees 4325	License 4450	Notary 4326	Parking Tickets 4327	Voter Checklist 4342	Copies 4343	Bad Checks 4347	Marriage License 4421	Pole & Petitions 4428	Scrap Metal 4430	Cable Fees 4744
2013																	
July	327,656.96	319,315.00		1,380.00		1,515.00	2,252.00	1,263.50	10.00	70.00			186.46	1,665.00			
August	370,070.69	360,112.50		1,350.00		1,185.00	3,396.00	1,206.50	50.00	465.00	25.00	31.25	224.44	2,025.00			
September	314,811.08	310,772.00			5.00	960.00	896.00	479.00	30.00	195.00		5.75	118.33	1,350.00			
October	350,012.83	345,782.00				1,470.00	425.00	417.50	85.00	285.00			243.33	1,305.00			
November	306,646.22	302,683.00		1,533.00		1,140.00	240.00	318.00	15.00	110.00			112.22	495.00			
December	323,248.00	320,096.00				1,105.00	25.00	87.00	25.00	680.00			150.00	1,080.00			
2014																	
January	410,449.88	407,097.50				1,165.00	50.00	363.50	5.00	330.00			448.88	990.00			
February	331,843.61	327,907.50		1,230.00		985.00		610.00	5.00	260.00	25.00		56.11	765.00			
March	357,353.00	353,092.50	25.80		5.00	1,465.00	25.00	1,021.00	15.00	180.00			158.70	1,305.00	10.00	50.00	
April	375,833.30	359,010.00	1,729.19			970.00		12,463.00	15.00	65.00	75.00		156.11	1,350.00			
May	401,166.78	390,513.50	2,806.84			950.00	25.00	5,117.00	10.00	45.00			169.44	1,530.00			
June	357,636.30	349,332.00	1,429.40	1,155.00		1,330.00	319.40	2,173.50	5.00	40.00	217.00		150.00	1,485.00			
REFUNDS		1,849.00															
Total	4,224,879.65	4,143,864.50	5,991.23	6,648.00	10.00	14,240.00	7,653.40	25,519.50	270.00	2,725.00	342.00	37.00	2,174.02	15,345.00	10.00	50.00	0.00
	4,224,879.65	4,149,855.73				14,250.00											

	Dollar Amount	Inc/Dec Prior Yr
Number of Motor Vehicles Registered:	31,340	\$4,149,856
		\$253,062

A True Copy Attest: 
Patricia Barry, Town Clerk

Tax Collector's MS61 Report - FY 2014

Sewer Utility Warrant & Liens

DEBITS

	Warrant	Liens			
		2013	2012	2011	2010
Unredeemed 7/1/13	43,013.35		12,059.65	8,539.37	2,236.90
Committed	1,082,788.01	24,529.47			
Executed					
Added Taxes					
Cost & Interest	12,698.93	2,012.01	2,465.35	2,453.91	655.88
Overpayments	778.09				
Adjustment	106.74				
Total	1,139,385.12	26,541.48	14,525.00	10,993.28	2,892.78

CREDITS

Remitted	1,082,797.22	13,755.86	6,128.51	5,139.82	946.92
Cost & Interest	12,698.93	2,012.01	2,465.35	2,453.91	655.88
Abatements	428.92	5.45			
Deeded					
Correction		77.10			
FY13 Credits					
Uncollected 6/30/14	43,460.05	10,691.06	5,931.14	3,399.55	1,289.98
Total	1,139,385.12	26,541.48	14,525.00	10,993.28	2,892.78

Tax Collector's Signature: *Patti Barry*

Tax Collector's MS61 Report - FY 2014

Sewer Betterment Warrant & Liens

D E B I T S

May	Warrant	Clement	Liens		
			24-Jan-14	24-Jan-13	24-Jan-12
Uncollected 7/1/13	51,639.79	58,491.13		1,842.93	1,842.93
Committed	100,468.42		1,844.43		
Clement Pending					
Added Tax	46,706.00				
Prepaid Current Year	3,920.10				
Overpayment					
Cost & Interest	288.82			129.71	240.57
Adjustment					
Total	203,023.13	58,491.13	1,844.43	1,972.64	2,083.50

C R E D I T S

Remitted	138,895.83		0.00	614.31	614.31
Cost & Interest	288.82			129.71	240.57
Prepaid Prior Year	16,689.16				
Abatement					
Deeded					
Uncollected 6/30/13	47,149.32	58,491.13	1,844.43	1,228.62	1,228.62
Total	203,023.13	58,491.13	1,844.43	1,972.64	2,083.50

Tax Collector's Signature: _____

Patti Barry



2014 Town Meeting Warrant
As amended at the Town Deliberative Session on February 8, 2014
And Result of the March 11, 2014 Vote

To the inhabitants 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 8, 2014 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 in 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, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 11, 2014, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1

Selectmen

Three Year Term	Vote for not more than ONE
Patricia A. Nichols	1282
Randy Brownrigg	342
Richard B. Kahn	388
Ted Luszey	911
Misc. Write-ins	21

Town Clerk/Tax Collector

Three Year Term	Vote for not more than ONE
Patti Barry	2946
Misc. Write-ins	14

Budget Committee

Three Year Term	Vote for not more than THREE
Ted Trost	1362
John M. Drabinowicz	1421
Geoffrey Keegan	2067
Malcolm Price	1559
Misc. Write-Ins	26

Budget Committee

One Year Term Vote for not more than One

Shawn Jasper	2371
Misc. Write-Ins	121

Cemetery Trustee

Three Year Term Vote for not more than ONE

J. Bradford Seabury	2788
Misc. Write-Ins	17

Code of Ethics

Three Year Term Vote for not more than TWO

Dianne Emanuelson	2698
Write-Ins	
Jared Stevens	15
Miscellaneous	45

Code of Ethics

Two Year Term Vote for not more than ONE

Diane Sirvydas	2685
Misc. Write-Ins	16

Library Trustee

Three Year Term Vote for not more than TWO

Steven Middlemiss	2702
Write-Ins	
Ellen Stokinger	51
Miscellaneous	78

Moderator

Two Year Term Vote for not more than ONE

Paul E. Inderbitzen	2827
Misc. Write-Ins	13

Supervisor of the Checklist

Six Year Term Vote for not more than ONE

Joyce Cloutier	2745
Misc. Write-Ins	13

Trustee of the Trust Fund

Three Year Term Vote for not more than ONE

Harry Schibanoff 2699
Misc. Write-Ins 12

SELECTMEN'S ARTICLES

Article 2 Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Police Employee Association for Wage & Benefit Increases.

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

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

And further to raise and appropriate the sum of \$148,372 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee 10-0).

Yes 2008 No 1270

Article 3 Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Highway Union, AFSCME Local 1801, for Wage & Benefit Increases.

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

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

And further to raise and appropriate the sum of \$51,525 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 10-0)

Yes 1995 No 1514

Article 4 Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Town of 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 of Hudson Police, Fire and Town Supervisors Association, which calls for the following increase in salaries and benefits:

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

And further to raise and appropriate the sum of \$83,087 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 10-0)

Yes 2055 No 1458

Article 5 Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Town of Hudson Support Staff, AFSCME Local 1801, for Wage & Benefit Increases.

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

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

And further to raise and appropriate the sum of \$22,365 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 10-0)

Yes 1905 No 1591

Article 6 Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Town of Hudson Fire Fighters Union, IAFF Local 3154, for Wage & Benefit Increases.

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

Year	Amount	COLA %
7/1/09 – 6/30/10	\$ 0	0.0%
7/1/10 – 6/30/11	\$ 0	0.0%
7/1/11 – 6/30/12	\$ 0	0.0%
7/1/12 – 6/30/13	\$ 0	0.0%
7/1/13 – 6/30/14	\$ 0	0.0%

7/1/14 – 6/30/15	\$97,309	0.0%
7/1/15 – 6/30/16	\$94,570	0.0%

And further to raise and appropriate the sum of \$97,309 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee 10-0).

Yes 2210 No 1291

Article 7 Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,707, which represents a 2.75% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 9, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee, 10-0.)

Yes 1797 No 1747

Article 8 Wage and Benefit Increase for Non-Union Personnel

Shall the Town of Hudson vote to raise and appropriate the sum of \$21,970, which represents a 2.75% increase in wages and benefits for the following non-union positions: Town Administrator, Police Chief, Fire Chief, Road Agent, IT Director, Finance Director, Recreation Director, and Executive Assistant to the Board of Selectmen (This appropriation is in addition to Article 11, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee, 9-0-1.)

Yes 1709 No 1799

Article 9 Operating Budget

Shall the Town of Hudson vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$23,837,277? Should this article be defeated, the operating budget shall be \$23,329,646 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee, 6-3).

Yes 1725 No 1781

Article 10 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate the sum of \$1,665,684 for the operation of the Town Sewer Utility Department? Should this article be defeated, the default budget for the Town Sewer Utility Department shall be \$1,649,375 which is the same as last year, with certain adjustments required by previous action of the Town Meeting or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility Department only. (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee, 10-0.)

Yes 1723 No 1782

Article 11 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate the sum of \$3,871,757 for the operation of the Town Water Utility Department? Should this article be defeated, the default budget for the Town Sewer Utility Department shall be \$3,800,846 which is the same as last year, with certain adjustments required by previous action of the Town Meeting or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Water Utility Department only.. (This appropriation is in addition to Article 11, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0.) (Recommended by the Budget Committee, 10-0.)

Yes 1745 No 1761

Article 12 Establish Senior Citizen Activities Revolving Fund

Shall the Town of Hudson vote to establish a Senior Citizen Activities Revolving Fund pursuant to NH RSA 31:95-h for the purpose of providing recreational activities and services for Hudson's Senior Citizens? All revenues received from user fees paid by participants in Senior Citizen programs and/or trips shall be deposited in the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of providing recreational programs and services for Hudson's Senior Citizens, and associated operating and administrative purposes. (Recommended by the Board of Selectmen, 5-0.)

Yes 1992 No 1458

Article 13 Establish Hudson Cable TV Revolving Fund

Shall the Town of Hudson vote to establish a Hudson Cable Television Revolving Fund pursuant to NH RSA 31:95-h (e) for the purpose of providing cable television access for public, educational, or governmental use? All revenues received from cable television franchise fees, or other income derived from the Town of Hudson cable television operations shall be deposited in the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of cable television access for public, educational, cable facilities, maintenance, and renovations, or governmental use and associated operating and administrative purposes. The Hudson Cable TV Revolving Fund shall go into effect on July 1, 2015. (Recommended by the Board of Selectmen, 5-0)

Yes 1684 No 1761

Article 14 Establish Capital Reserve Fund for Major Repairs to Town Buildings

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing or replacing major structural components or systems for Town Buildings to be known as "Town Buildings Major Repair Capital Reserve Fund" to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from the fund? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 10-0)

Yes 2311 No 1139

Article 15 Establish Capital Reserve Fund for Recreation Equipment

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving/renovating and replacing capital equipment at Recreation Facilities to be known as "Recreation Equipment Capital Reserve Fund" and to raise and appropriate the sum of \$5,000 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes 2022 No 1401

Article 16 Establish Recreation Field Construction Capital Reserve Fund

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing and upgrading field space for recreation programs, said fund to be known as the Recreation Field Space Construction Capital Reserve Fund, and to raise and appropriate the sum of \$1 to be placed in this fund and to further designate the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article 9, the Operating Budget) (Recommended by the Board of Selectmen 4-1) (Recommended by the Budget Committee 8-2)

Yes 1936 No 1484

Article 17 New Hampshire Resolution to Get Big Money Out of Politics (By Petition)

To request that the Town of Hudson urge: That the New Hampshire State Legislature join nearly 500 local municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that 1) guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and 2) clarifies that Constitutional Rights were established for people, not artificial entities such as corporations and unions.

- that the New Hampshire Congressional delegation support such a constitutional amendment.
- that the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

The record of the vote approving this article shall be transmitted by written notice to Hudson's congressional delegation, and to Hudson's state legislators, and to the President of the United States informing them of the instructions from their constituents by the Town Administrator's Office within 30 days of the vote. (Not recommended by the Board of Selectmen 3-2)

Yes 1944 No 1410

BOARD OF ELECTION, MANDATED BY LAW TO WORK THE POLLS, CONSISTS OF THE FOLLOWING:

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Roger Coutu
Richard Maddox

Ben Nadeau

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier

Lisa Donovan

**THE FOLLOWING RESIDENTS, APPOINTED BY THE MODERATOR, WORKED AT THE POLLS ON
ELECTION DAY:**

ASSISTANT MODERATOR

Lucille Boucher
Ed Duchesne
Debra Stoddard

Glenn Della-Monica
Debra Stoddard

ASSISTANT CHECKLIST SUPERVISOR

Paul Baker

BALLOT CLERKS

Elizabeth Beaverstock
Victoria-Lynn Beike
Pauline Boisvert
Linda Coburn
Donna Craig

Joyce Hurd
Shirley Lafreniere
Leona Shanholtz
Anne Sojka
Joan Tate

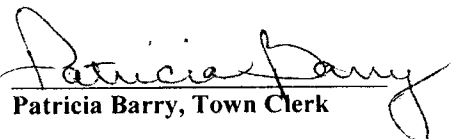
REGISTERED VOTERS ON CHECKLIST

Democrats	4,047
Republicans	4,957
Undeclared	6,596
Election Day New Registrations	162
Total Registered Voters	15,762

TOTAL BALLOTS CAST

Regular Ballots Cast	3,569
Absentee Ballots Cast	51
Total Ballots Cast	3,620

A True Copy Attest:


Patricia Barry, Town Clerk

**TOWN OF HUDSON
ANNUAL TOWN MEETING
DELIBERATIVE SESSION
FEBRUARY 8, 2014**

1. CALL TO ORDER BY THE MODERATOR.

Town Moderator Paul Inderbitzen called this Deliberative Session to order at 9:05 a.m., on February 8 2014, at the Hudson Community Center, with approximately 105 persons in attendance at that time.

2. POSTING OF THE COLORS

The Hudson Police Department's Color Guard posted the colors.

3. NATIONAL ANTHEM

Detective Police Officer Charles Dyac sang the National Anthem.

4. PLEDGE OF ALLEGIANCE

Selectmen Ted Luszey led the assembly in pledging allegiance to the flag of the United States of America.

5. REMARKS BY THE MODERATOR

Moderator Inderbitzen reviewed the procedural rules by which he would run this meeting, noting that copies of the procedure summary were available at the registration table at the back of the room. He stated that he would read each warrant article in turn and then recognize a Selectman, or a Budget Committee member in the case of the operating budget article, to present the article, after which he would open the article for questions or amendments. He stated that anyone could make changes except where prohibited by law, but they could not change the purposes of the article or delete it. He said anyone with questions could call for a point of order or call for a question, if it were unclear as to what the body was doing. He asked that everyone be respectful of other speakers. He explained that any votes would be made by registered citizens holding up the red-colored voting cards issued to them when they registered at the entrance, except that he would take a voice vote to adjourn at the end of the meeting.

6. INTRODUCTION OF THE BOARD OF SELECTMEN

Moderator Inderbitzen asked Board of Selectman Chairman Richard Maddox to introduce the members of the Hudson Board of Selectmen. Selectman Maddox first thanked Moderator Inderbitzen for his work over the past years as Town Moderator and then noted that Selectman Nancy Brucker was ill and could not be present today but that she was doing fine. He then introduced Roger Coutu, Ben Nadeau (Vice-Chairman), and Ted Luszey. He noted that Finance Director Kathy Carpentier and Town Administrator Steve Malizia were also seated at the head table.

7. INTRODUCTION OF BUDGET COMMITTEE MEMBERS

Moderator Inderbitzen asked Budget Committee Chairperson Jonathan Maltz to introduce the members of the Budget Committee, and Chairperson Maltz introduced Michael Buczynski (Vice-Chairman), James Barnes (Clerk), Ted Trost, Joyce Goodwin, John Drabinowicz, Stephen Nute, Randall Brownrigg, and Stuart Schneiderman, adding that Patty Langlais had been the School Board Liaison but was busy elsewhere today, and that Laura Bisson had been the School Board Alternate but had resigned. He then added that Thaddeus Luszy had been the Selectman Liaison this year.

Moderator Inderbitzen noted that other members of the Town staff also were present, including Town Clerk Patti Barry—explaining that some staff members were nonresidents but would be permitted to answer questions provided that there was no objection. He stated that there would be a break taken at some time in the proceedings, noting that refreshments were being served at the back of the meeting room by the Hudson Seniors.

8. DELIBERATIVE SESSION OF TOWN MEETING

Moderator Inderbitzen read aloud through the introductory text of the Town Warrant, noting that Article 1 pertained to election of Town Officers and would be decided by the voters at the Town Election session on Tuesday, March 11th.

Moderator Inderbitzen then read aloud Article 2, as follows:

Article 2 — Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police Employee Association for Wage & Benefit Increases.

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

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

and further to raise and appropriate the sum of \$148,372 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.)

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

Selectman Coutu presented the article, beginning by thanking everyone for coming to the meeting and discussing his participation in the negotiation process. He noted that some letters in recent *HLN* “Thumbs” columns had contained errors, such as the claim that there was a \$40,000,000 surplus; he stated that there was a much smaller \$4,300,000 surplus but the Town also had a liability for earned

time and vacation time of its employees, and that liability exceeded the surplus. If all articles passed, he said, the average increase for the Town side would be \$61.44, total. Referring to Article 2 and the subsequent warrant articles pertaining to employee contracts, he said the citizens needed to invest in the community, including investing in the people who worked for the Town. He noted that the Police Department personnel had gone four years without any raise, and he reminded all present of the dangers these people had to face every day.

Moderator Inderbitzen opened Article 2 to the floor for any comments.

Budget Committee Chairman Jon Maltz noted that the Budget Committee had unanimously recommended this contract and all other contracts, noting that one reason for doing so was the reduction in insurance costs because of the change in plans under the contract, as well as the low salaries currently in effect—commenting on the costs of training new employees and stating that it was hard to recruit new employees when the Town was offering less money than neighboring communities.

Mr. Richard Kahn, 147 Robinson Road, asked how Obamacare did or did not affect Police Department healthcare costs. Selectman Coutu said there was no impact to the Town of Hudson.

Ms. Elizabeth Lavoie, 22 Robin Drive said she was embarrassed that the Town had not offered raises to its employees through the past few years, saying these people made the citizens' lives easier and worked hard.

Ms. Lisa Moreau, 9 Evergreen Drive, concurred, saying she did not think most people realized how busy the Hudson Police Department was—more than 38,000 calls per year ... or 3100 calls per month, or 105 calls per day.

Mr. Stuart Schneiderman, 2 Library Street, said he understood that there were 47 sworn officers in the budget but only 44 on payroll. He said statistically there should be 60, considering the size of the town, and it was important to support this article.

Mr. Thomas Scotti, 18 Pinewood Road, moved to restrict consideration of Article 2. Moderator Inderbitzen pointed out that the article had to be completed first.

No other comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 2.

Mr. Thomas Scotti, 18 Pinewood Road, reiterated his motion to restrict consideration of Article 2. Mr. Normand Martin, 3 Edgar Court, seconded the motion.

Moderator Inderbitzen explained that this would mean this article could not be brought up again if this motion passed. He then asked those in favor of restricting reconsideration on Article 2 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Article 2 was restricted.

Moderator Inderbitzen then proceed to Article 3, which he read aloud, as follows:

Article 3—Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Highway Union, AFSCME Local 1801 for Wage & Benefit Increases.

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

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

and further to raise and appropriate the sum of \$51,525 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.)

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

Selectman Nadeau presented the article, explaining that this was a 4-year contract covering 24 employees, whom he identified by category; he said there was a zero% COLA increase and the insurance arrangement had been changed, adding that the earned time (a flex benefit) had been lowered for new employees coming in.

Ms. Connie Owen, 3 Bruce Street, asked for explanation in the variation of the cost figures. Selectman Nadeau said the union had opted to add Step 7, which was a step increase after ten years of service, but there was no COLA increase in those four years.

Mr. Eric McDowell, 24 Oban Drive, asked what the differential was with that step being added. Selectman Nadeau said it was about a 3% increase.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 3 and proceed to Article 4, which he read aloud, as follows:

Article 4 — Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association for Wage & Benefit Increases.

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

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

and further to raise and appropriate the sum of \$83,087 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.)

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

Selectman Coutu presented the article, explaining that this contract had been negotiated by Selectman Brucker. If all of the Town was working well, he said, obviously the supervisors must be working well, as well—noting that they had not received an increase in three years and had made the same concessions on insurance and flex benefits. He reported that people were leaving to go to other communities, because such lateral transfers gained them much more money.

Moderator Inderbitzen opened the matter to the floor, for any comments.

Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, a member of the Budget Committee, questioned how it was determined which employees would get what. Selectman Coutu said the maximum that would be allowed would be 2.75%. He confirmed that all employees would get a raise, based on the wage schedules within the contract. Mr. Brownrigg asked if these were retroactive raises; Selectman Coutu answered in the negative, saying they would be only in the coming budgetary year. Mr. Brownrigg asked if the money would stay in a kitty; Selectman Coutu answered in the negative, saying this was a 1-year contract, subject to renegotiation the following year. Mr. Brownrigg questioned if raises were done by the voting of the townspeople, saying the Selectmen had given a raise this year without an article this year. Selectman Coutu said the Board of Selectman had given a raise to a nonunion person, saying the Board of Selectman had that option with non-union personnel.

Mr. John Drabinowicz, 8 Deerfield Avenue, said he did not think the previous questions had been answered very well, saying the pay steps and benefits were defined within the contract, but no one would get anything if the article were turned down. He noted that he was not a fan of union contracts, but he had voted for these for the past two years simply because of the cost savings from the insurance changes, saying the present arrangements were costing the Town a fortune and making the change would not only save money but also would mean that the Town would no longer be locked in with a single insurance contractor. He urged the citizenry to vote in favor of these contracts.

Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, speaking for a second time, said he had asked those questions because he had received letters and phone calls from people who were not clear about the contracts, saying he was in favor of all of the contracts, and he referred to the costs of retraining.

Ms. Lisa Moreau, 9 Evergreen Drive, said any resident who had questions should call the president of the associated union.

Mr. Jonathan Maltz, 28 Chagnon Lane, chairman of the Budget Committee, noted that the text of every contract was available in full on the Town's Website.

Ms. Lisa Moreau, 9 Evergreen Drive, speaking for a second time, suggested people with questions also should contact their selectmen.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 4.

Mr. David Morin, 29 Library Street, moved to restrict reconsideration of Articles 3 and 4; Mr. Jeffrey Emanuelson, 3 Hillside Drive, seconded the motion. Moderator Inderbitzen explained that this would mean Articles 3 and 4 could not be brought up again if this motion passed. He then asked those in favor of restricting reconsideration on Articles 3 and 4 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 3 and 4 were restricted.

Moderator Inderbitzen then proceeded to Article 5, which he read aloud, as follows:

Article 5 — Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, AFSCME Local 1801 for Wage & Benefit Increases.

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

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

and further to raise and appropriate the sum of \$22,365 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.)

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

Selectman Luszey presented the article, stating that this was a 6-year contract for 20 employees, whom he listed by job title, noting they were the lowest-paid employees in town. He noted that there were zero cost-of-living increases for each of the six years, with an additional step added for eligible employees in the fifth year, noting that this contract also had the same insurance program changes and flex benefit changes, as well as reducing the amount for payments for flex benefits in the future for new-hires. He said the article would add zero percent to the tax rate in all previous years, to make it non-retroactive, and would mean a 1¢ tax impact, amounting to a \$3 addition to the tax bill for a \$300,000 home for the FY'2014 Year.

Moderator Inderbitzen opened Article 5 to the floor, for any questions or comments.

Mr. Jeffrey Emanuelson, 3 Hillside Drive, stated that most of the contracts were net-zero as a result of the insurance changes, so that most employees were giving more than they were getting.

Ms. Lisa Moreau, 9 Evergreen Drive, called for a point of order, saying Ms. Langlais was excused because she was driving a bus today for a school activity, because the teacher who was supposed to drive had become sick and was not able to do so. Moderator Inderbitzen declared that this was not a point of order.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 5 and proceed to Article 6, which he read aloud, as follows:

Article 6 — Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Fire Fighters Union, IAFF Local 3154 for Wage & Benefit Increases.

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

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

and further to raise and appropriate the sum of \$97,309 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 9, the Operating Budget.)

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

Selectman Maddox presented the article, explaining that it proposed a 7-year contract for the 35 employees in the Fire Department union, whom he identified by category. He said the contract would provide a zero-percent cost of living adjustment in years 1 through 7, noting that this had been on the ballot for a number of years. He noted that \$14.78 was paid for starting personnel, not only to fight fires but to do the work of a paramedic—adding that many people had been lost over the past few years to go to other communities, and finding replacements had been something of a challenge. He said the Board of Selectman had tried to bring the wages up through the step system, saying the comparison data would be put on the Town’s Website for all to see. He noted that the same insurance change concessions applied here. He said this would add 4¢ in FY’15 and 6¢ in FY’16. Noting that there had been comments in the HLN “Thumbs” column stating that voting in all these contracts would increase the taxes by hundreds of thousands of dollars, he said the total increase would be \$61.44 for a \$300,000 home if all of the articles passed.

Moderator Inderbitzen opened Article 6 to the floor for any questions or comments.

Ms. Stacy Milbouer, 34 Baker Street, spoke in support of the article, saying she wanted good people to come to her aid when she needed help.

Mr. Jonathan Maltz, 28 Chagnon Lane, chairman of the Budget Committee, said there were only eight municipalities in New Hampshire larger than Hudson, adding that it took time and money to renegotiate when these articles had not been passed, and adding further that insurance had become an unforeseeable expense that would be seriously reduced if these contracts passed.

Ms. Lisa Moreau, 9 Evergreen Drive, spoke in support of the article.

John Drabinowicz, 8 Deerfield Avenue, spoke in support of the article but commented that the reason this group had not had a contact for a long time was that they and the Board of Selectman could not get together.

No other comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 6.

Mr. Ted Trost, 63 Rangers Drive, moved to restrict reconsideration of 5 and 6. Mr. John Drabinowicz, 8 Deerfield Avenue, seconded the motion.

Moderator Inderbitzen explained that this would mean Articles 5 and 6 could not be brought up again if this motion passed, and the articles would go to the ballot as printed. He then asked those in favor of restricting reconsideration to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 5 and 6 were restricted.

Moderator Inderbitzen then proceeded to Article 7, which he read aloud, as follows:

Article 7 — Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,707, which represents a 2.75% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 9, the Operating Budget)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (10-0)

Selectman Nadeau presented the article, explaining that this article called for a 2.5% increase for the Tax Collector, who had held the current position since 2007.

Selectman Coutu noted that Mrs. Barry was sitting at the table, noting that she was running for re-election unopposed and saying she had not asked this to be put on the warrant but the Board of Selectman had felt she needed the opportunity, adding that he was speaking in support of this article because she had no one else to speak for her and she had worked for seven years without a raise. He said that more often than not people complimented her and her staff, adding that she had made the office more accessible and had come in on her own time on Saturdays to accommodate citizens. He noted that the \$1,707 covered many things and did not all go into her pocket, but included associated benefits, saying she deserved it.

Moderator Inderbitzen opened Article 7 to the floor, for any comments.

Mr. John Drabinowicz, 8 Deerfield Avenue, spoke in support, reiterating that the town would be voting for a raise for the position not for a person.

Ms. Connie Owen, 3 Bruce Street, spoke in support, saying she felt the appropriate language would not be “*deserving*” or “*rewarding*” but that this person had “*earned*” the increase.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 7 and proceed to Article 8, which he read aloud, as follows:

Article 8 — Wage and Benefit Increase for Non-Union Personnel

Shall the Town of Hudson vote to raise and appropriate the sum of \$21,970, which represents a 2.75% increase in wages and benefits for the following non-union positions: Town Administrator, Police Chief, Fire Chief, Road Agent, IT Director, Finance Director, Recreation Director, and Executive Assistant to the Board of Selectmen? (This appropriation is in addition to Article 9, the Operating Budget)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (9-0-1)

Selectman Maddox presented the article, explaining that this article called for a 2.75% increase for the nonunion employees. He said most of them had last received an increase in 2011, and this article would add one cent to the tax rate, saying they had earned a raise—noting that these people had to deal with the Board of Selectmen and the Budget Committee, but had gone a while without recognition as to what they had earned.

Moderator Inderbitzen opened Article 8 to the floor, for any comments.

Mr. Normand Martin, 3 Edgar Court, spoke in support, saying he would support this as long as it was divided equally among the people listed.

Mr. Eric McDowell, 24 Oban Drive, said there was at least one person on the list who had received a raise in excess of 10% this year, and he asked for clarification as to why that person or position had been given this large amount without permission of the voters.

Selectman Coutu said it had been a legitimate increase, saying he had proposed the \$5,000 increase because the Board of Selectman had added a lot of responsibility on to what the position entailed. He said the Board of Selectman had decided to have an “ombudsman” for the Benson Park committee, which involved a lot of additional work—then later had asked this employee to also assume the responsibility for the new Senior Center; he said he had looked at what other committees were paying and then had proposed the raise, which the other Selectmen had agreed to. He said this gentleman still deserved the pay raise, noting that the total sum of \$21,970 represented an equal increase for all of the positions and it was not the intent to divide it unequally.

Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, a member of the Budget Committee, said he was upset about the process, asking why not do the same all the time. Selectman Coutu yielded, saying the Board of Selectman had done this a few years ago for other non-union personnel, but it had been pointed out by the Budget Committee that this should be voted on by the Budget Committee and the townspeople. Mr. Brownrigg then stated that he also supported this article.

Mr. Jim Wilkins, 112 Belknap Road, said he did not see the Recreation Director on the displayed list. Moderator Inderbitzen said that position was in the article but had not made it onto the PowerPoint slide.

Mr. Eric McDowell, 24 Oban Drive, said people were paying attention to what was going on.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 8 and call for a break.

Selectman Coutu moved to restrict reconsideration of articles 7 and 8. Selectman Luszey seconded the motion. Moderator Inderbitzen clarified that approval of this motion would mean these two articles could not be brought up again. He then asked those in favor of restricting reconsideration on Articles 7 and 8 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 7 and 8 were restricted.

Moderator Inderbitzen declared a 20-minute break at 10:27 a.m., calling the meeting back to order at 10:52 a.m.

Moderator Inderbitzen then proceed to Article 9, which he read aloud.

Article 9 — General Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted

separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$23,822,277? Should this article be defeated, the operating budget shall be \$23,329,646 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (8-2)

Budget Committee Chairman Jon Maltz noted this budget was less than half of what the School District budget was, noting that the main differences between this and the default budget was that it included the operation of the new Senior Center/Cable TV building, \$130,000 in IT expenses, and \$90,000 for potential re-evaluation of the town if the Board of Selectman chose to go forward with that. He said the Budget Committee had cut out some money for the Senior Center, and he urged support of the article.

Moderator Inderbitzen opened Article 9 to the floor, for any comments.

Mr. Leonard Lathrop, 31 Winslow Farm Road, accompanied by Mr. Edmond Duchesne (and Harry Schibanoff, who was working with the Cable TV group), all Trustees of the Trust Fund, proposed an amendment to amend the budget in Department 4199-5020 (the general budget for the Trustees of the Trust Funds) by adding the amount of \$15,000. Mr. Edmond Duchesne, 10 Spruce Street, seconded the motion. Referring to a chart displayed on the projection screen, Mr. Lathrop said there were two major ways that the Trustees of the Trust Funds could invest funds, one being in wealth management (noting that this was where the Sewer funds were invested—where at 3.48% the invested \$9,500,000 had made \$321,000 last year), with the rest of the funds being in the bank industry, where the invested \$6,500,000 had only brought in \$31,000. Explaining that the problem with the wealth management process was that an agent had to be paid, he said the Sewer Department had allowed the Trustees to use its operating budget to pay investors, but state law had not allowed the Trustees to use the income to pay for those agent fees for the other funds. He said that law was being changed to now allow the income to pay for those investor fees, so the Trustees were asking for \$15,000 more in order to pay for the investment fees, so that they could increase the returns from less than 0.5% in the banking industry to a higher range by buying government bills.

Mr. Ed Duchesne, 10 Spruce Street, also a member of the Trustees of the Trust Funds, said if one were to invest \$50 in a banking account at 0.02%, that would earn \$1.00—but putting it into this plan at 1.75% would earn \$6.35 on each \$50 invested.

Mr. James Wilkins, 112 Belknap Road, noted that the PowerPoint slide had misspelled “reserve.”

Mr. Richard Kahn, 147 Robinson Road, asked if this \$15,000 was for more to invest or just to pay the fees. Mr. Lathrop said the \$15,000 would pay the fee of the wealth management agent, saying it was not more money to invest.

Mr. Duchesne clarified that the 1.75% figure he had mentioned was after the fees had been paid.

Mr. Ted Trost, 63 Rangers Drive, a member of the Budget Committee, asked how much more money the Trustees anticipated making. Mr. Lathrop said the money should be able to increase at least five times beyond what had been earned this past year.

Mr. John Drabinowicz, 8 Deerfield Avenue, noted this had come up at the last minute and there was no guarantee the Board of Selectman would disperse this money as stated. Moderator Inderbitzen responded that the money was specific for a line item, which meant that the money had to go into that

line item. Selectman Maddox said the Trustees of the Trust Fund had come in after the budget cycle, but the Board of Selectman were in favor of this change.

Mr. James Wilkins, 112 Belknap Road, questioned the amount, saying it was approximately ten times what Merrill Lynch would charge as the load for fund management. Mr. Lathrop discussed the amounts, saying they paid 5% for the first \$5,000,000 and 4% for the second \$5,000,000 and 3% for the third \$5,000,000, so that they would be paying 4% on the roughly \$17,000,000 available to invest, to gain 10% — going from less than 0.5% with the bank to 3.8% in the wealth management system.

No further discussion being brought forward, Moderator Inderbitzen called for a vote on the motion to amend, first asking those in favor of the amendment to raise their voting cards, after which he asked those opposed to raise their cards. Having viewed the responses, he declared that the AYES had it and that the discussion was now on Article 9 as amended.

Ms. Lisa Moreau, 9 Evergreen Drive, asked for clarification on the \$492,031 difference between the budget and the default budget, asking how much would go to the Senior Center and how much to the Cable TV facility.

Finance Director Kathy Carpentier, said \$136,000 had been added for the IT improvements, but it had a capital reserve fund offset for \$86,124, and there was also a re-evaluation project cost of \$90,000, with an offset revenue of the capital reserve fund for \$90,000. She said the senior activities would be \$124,170 with an offsetting revenue of \$10,300. She said there were also some other smaller changes.

Mr. Stuart Schneiderman, 2 Library Street, a member of the Budget Committee, proposed an amendment for item 01-4312-5552-105-000, *PW Streets Salaries Overtime*, now at \$150,000 moving that it be reduced by \$50,000 for a total of \$100,000. Selectman Coutu seconded the motion for the purpose of the debate.

Mr. Schneiderman said there was a sense that overtime was overused and misused, saying he felt this inquiry was long overdue. He said managers needed to ensure that overtime was used responsibly and major questions must be continually asked about overtime in departments. He asked if the overtime expenditures were justified for the work being done, saying managers needed to determine if the same work could be performed at less cost on regular time. He said the managers must be able to justify overtime and explain why it had to be paid to particular individuals at particular times, adding that the payroll system could automatically notify managers when overtime exceeded specified thresholds, and most common categories were holdovers and buybacks. Budget Committee Chairman Maltz interrupted to call for a point of order, asking the speaker to specify.

Mr. Stuart Schneiderman, 2 Library Street, said the people were being paid to fill temporary emergencies, meetings or training outside of working hours, etc., saying the circumstances were necessary. He said commitment seemed to be the responsible ingredient, saying it was important to be realistic about what could be achieved by overtime. He said successful management of overtime required assistance outside of the departments, so some were reluctant to implement computer monitoring of overtime.

Selectman Coutu said he respected the fact that any person wanted to raise a question or make a motion, but the three words that stood out in his mind from what the speaker had said were “misuse,” “overused,” and “not managed.” He said the discussion was about one specific department, saying he resented those terms being applied to Road Agent Burns or to the Board of Selectmen, and he resented the use of those terms against that department head or any department. He said Mr. Burns could not predict how many snow storms would come or how many sewers would break next year, and to assume that he misused or overused overtime was unaccountable.

Selectman Nadeau said he had just spoken to the Road Agent, who had said he had already spent \$100,000 in overtime as of the current time, saying the people would not want to hear that the roads could no longer be plowed.

Mr. John Drabinowicz, 8 Deerfield Avenue, said he could not say how strongly he was opposed to this amendment, saying there should have been a petitioned warrant article to examine the problem rather than this heavy-handed attempt to put the cart before the horse. He said Hudson's streets got better plowed than Nashua's streets did, adding that if there were a problem there should be a study, but to do this at the last minute was not good budgeting.

Mr. Shawn Jasper, 83 Old Derry Road, said the maker of the motion sounded like an intellectual theory on management of a town; he said the Town operated not on theory but on many years of practical experience on what it took to run the town, and for anyone on the Budget Committee not to know this was a shame. He said he had not heard anything in the speech based on facts but just on theory, and if the speaker could not convince the Budget Committee chair to get into it, shame on him. If the speaker did not bring it to the Budget Committee, he added, double shame on him. He then asked for this motion to be defeated.

Mr. Jonathan Maltz, 28 Chagnon Lane, chairman of the Budget Committee, said the alternative to overtime would be more regular employees, and he hoped the management was done with care. Were the Town to hire enough straight-time people to man 365 days a year, he pointed out, it would cost more.

Mr. Fred Giuffrida, 14 Pinewood Road, said he did not rise to support this article, adding that he did not think this amendment was correct, but he thought the point that Mr. Schneiderman was trying to get at was whether the town kept track of how overtime was spent, saying it had occurred in the past that people made double their pay in overtime in various departments. He said he would like the Budget Committee to respond to how overtime time was spent, adding that the information was there but that he had heard that the Budget Committee did not have access to that information (as to what overtime was spent on what person and what they had done or whether it could have been done on a different shift), and he thought that what the maker of the motion was trying to get at was that it was possible to put in a better system to keep track.

Mr. Schneiderman said Mr. Giuffrida was correct, saying he was looking for transparency, saying the voters had the right to know if their money was being used in the best possible manner, and all he wanted to do was to open up the books so that the Budget Committee or even the Joint Planning Committee could see if there possibly were a better way. He said he did not believe the Joint Planning Committee had had a meeting in the past year (Mr. John Drabinowicz, a member of the Budget Committee, called out "18 months"). Mr. Schneiderman said this had to be brought out in the open.

Mr. Shawn Jasper, 83 Old Derry Road, said every hour of overtime was tracked by code and job and that information was available for every department—so to cut \$50,000 to get information that was already there was indefensible.

Mr. Normand Martin, 3 Edgar Court, moved the question. Mr. Patrick Weaver, 8 Jackson Drive, seconded the motion.

Moderator Inderbitzen clarified that approval of this motion would cut off further debate on the amendment. He then asked those in favor of cutting off debate to raise their voting cards, after which he asked those opposed to raise their cards. Having viewed the responses, he declared that the AYES had it and that debate on the amendment was closed.

Moderator Inderbitzen then asked those in favor of the motion to amend to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared that the NAYES had it and that the proposed amendment had failed, with the debate now back on the article as previously amended.

Ms. Lisa Moreau, 9 Evergreen Drive, asked for clarification, asking if taxpayers were funding the Senior Center or not. Selectman Luszey said the taxpayers were funding the Senior Center portion (the upstairs facility), noting that this pertained to the coordinator position and the operating expenses of the upstairs portion of the building. Ms. Moreau asked if the building had been built; Selectman Luszey responded that it was being built and would be opening for use about the end of March. Ms. Moreau asked where it was; Selectman Luszey said it was in Benson Park.

Mr. Eric McDowell, 24 Oban Drive, noted that the Town had closed the skate park but there were items still in the budget for that, asking where the money would be going. Finance Director Carpentier said \$1100 was scheduled for the skate park last August, before the Board of Selectman had made the decision to close the skate park—adding that the Road Agent had gotten rid of the items and the money would go into the general fund budget, and adding further that it would not be expended but would revert to surplus. Mr. McDowell asked if he could make a motion to move that money into the Recreation Budget. Moderator Inderbitzen clarified that it was already in the Recreation Budget, saying the Board of Selectman had the right to move the money around anyway.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 9.

Mr. James Battis, 6 Potter Road, moved to restrict reconsideration of Article 9. Selectman Nadeau seconded the motion. Moderator Inderbitzen clarified that approval of this motion would mean that Article 9 could not be brought up again. He then asked those in favor of restricting Article 9 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Article 9 was restricted.

Moderator Inderbitzen then proceed to Article 10, which he read aloud, as follows:

Article 10 — Sewer Fund Operating Budget

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

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (10-0)

Selectman Maddox presented the article, saying it was to give a little more transparency to the sewer and water operations, which had previously been included in the operating budget, causing fluctuation and skewing the operating budget. He noted that there was no tax impact as there was offsetting revenue from the sewer users.

Moderator Inderbitzen opened Article 10 to the floor, for any comments.

No comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 10 and proceed to Article 11, which he read aloud, as follows:

Article 11 — Water Fund Operating Budget

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

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (10-0)

Selectman Maddox said the same presentation applied as for the previous article, saying this would give the Board of Selectman the ability to show what was being done for the water fund, and noting it was paid for by the water users.

Moderator Inderbitzen opened Article 11 to the floor, for any comments.

Mr. Normand Martin, 3 Edgar Court, asked if the Londonderry people using the water now became Hudson ratepayers. Selectman Maddox said the Town of Hudson got a fee for putting the water though Hudson, but the Londonderry users would be Pennichuck Water Works Inc. customers.

Ms. Lisa Moreau, 9 Evergreen Drive, asked if there would be a cost to Hudson users. Selectman Maddox said it would hopefully be nothing, saying they were just separating the costs from the operating budget.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 11 and proceed to Article 12, which he read aloud, as follows:

Article 12 — Establish Senior Citizen Activities Revolving Fund

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

Recommended by the Board of Selectmen (5-0)

Selectman Luszey presented the article, saying this was a mechanism by which to collect fees from the seniors for their trips and other program activities. He said the Board of Selectman would have had to appropriate a huge fund to cover these activities, in the \$200,000 range, which would be in the general operating fund with an offset revenue, but by creating a revolving fund that money did not have to be shown as an appropriation. He stated that there would be no impact to the taxpayers.

Moderator Inderbitzen opened Article 12 to the floor, for any comments.

Mr. Eric McDowell, 24 Oban Drive, asked who would be paying for upkeep for the new Senior Center when it came online. Moderator Inderbitzen said that would be paid for by the Town.

Selectman Luszey said there was a figure in the budget for maintenance and upkeep, but this article was purely for providing for the seniors' activities, which were paid for by the seniors participating in them, so that the money that the individual senior paid to participate in these activities would go into the bank account.

Ms. Lisa Moreau, 9 Evergreen Drive, asked for clarification that this was just for the seniors, and that nobody else could touch it. Selectman Maddox said this was basically for the seniors going on trips, explaining that the seniors went on trips and paid for them, and this would handle the same process on the Town side, saying it would prevent the trips from being locked in on a budget amount. He affirmed that the Board of Selectman could not use the money for landscaping or anything not specifically called out in the article.

Mr. Richard Kahn, 147 Robinson Road, asked if there were any way by any legal means that a party other than the seniors could abscond with this money for any purpose. Selectman Coutu said the seniors had a person who organized the trips, and the seniors had asked to become a senior organization within the Town structure, so the Board of Selectman had designed that. In that whole process, he explained, the seniors were taking trips, which were privately paid for by the participating seniors themselves, so all the Board of Selectman wanted to do by this article was to have the town's permission to open a special account, he said the money being paid by seniors who wanted to go on trips would go into that account, which would be controlled by the Finance Director, and when anyone wanted to go on a trip they would get it, with a purchase order being issued by the Finance Director. He said it was just a revolving account, managed by the Finance Director, with no impact on the taxpayers. Mr. Kahn said he just wanted to make sure that no one could get the money except the seniors. Moderator Inderbitzen said it was covered by state law. Selectman Coutu pointed out the last line of the article said "These funds may be expended only for purposes of providing recreational programs and services for Hudson's Senior Citizens, and associated operating and administrative purposes," saying the Selectmen would be restricted by the warrant article.

Mr. John Drabinowicz, 8 Deerfield Avenue, said the question was a YES or NO question. Various people said that the answer was "NO."

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 12 and proceed to Article 13, which he read aloud.

Article 13 — Establish Hudson Cable TV Revolving Fund

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

Recommended by the Board of Selectmen (5-0)

Moderator Inderbitzen recognized Selectman Coutu to present the article. Selectman Coutu moved to amend Article 13 by adding after "operating and administrative purposes" the sentence "The Hudson Cable TV revolving Fund shall go into effect on July 1, 2015." Selectmen Ted Luszey seconded the

motion. Selectman Coutu said this question had arisen during discussion of the budget, with a suggestion being made to specify the starting date.

Moderator Inderbitzen opened Article 13 to the floor, for any comments.

Mr. John Knowles, 51 Quail Run Drive, questioned why the date should be different, asking why the same amendment had not been proposed for the Senior Center fund. Selectman Coutu said this was already in the budget.

Moderator Inderbitzen then asked those in favor of the motion to amend the article to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared that the AYES had it and that the proposed amendment had passed, with the debate now on Article 13 as amended.

Mr. Shawn Jasper, 83 Old Derry Road, said this fund did not seem to authorize money to be spent for maintenance or upgrades or renovations for the cable facility, asking if this should be clarified. Selectman Coutu expressed a belief that the phrase “associated operating purposes” meant maintaining, janitorial services, etc. Mr. Jasper said it might be interpreted differently in the future, and it might be appropriate to add “cable facilities maintenance and renovations.” Moderator Inderbitzen noted that Mr. Jasper had come to the microphone as a speaker, and he suggested allowing the next speaker in line before making an amendment.

Mr. James Battis, 6 Potter Road, said he did not understand why, if this were in the budget, it did not get voted on by the Budget Committee. Budget Committee Chairman Jon Maltz said what came up was the question of all this money being put in the operating budget, confusing the issue, so delaying the enactment of the fund until the next following year would dispel this confusion.

Selectman Coutu clarified that the budget was put together for this year, with all of the moneys for the cable operation in that budget, and it would be double-dipping if the revolving fund were not put off to the following year.

Mr. Shawn Jasper, 83 Old Derry Road, arose for the purpose of amending the article, adding “cable facilities, maintenance, and renovations” after “educational,” and then continuing with “or governmental.” Mr. John Drabinowicz, 8 Deerfield Avenue, seconded the motion. Mr. Jasper said that, rather than run into a problem that might occur years down the road, this would clarify use of the funds.

Mr. Peter Lanzillo, 12 Blackstone Street, said this was confusing, as he felt the fees would go to equipment and lighting, and putting these words in might lead to confusion if the Senior Center needed a roof, whereas the majority of the building’s use was for the seniors. Selectman Luszey said the reason for saying facility was that part of the fee was used to pay for the facility the cable group operated out of, whereas in the future they would pay part of the costs of the new building. He said the access was limited between the two floors, and the commonality of the roof would mean that the cable uses would be charged a portion of the cost, as well as the seniors. He said an algorithm had been developed to share the costs. Mr. Lanzillo asked if that money was being used for a portion of heat, light, etc. Members of the Board of Selectman indicated the affirmative.

Mr. Fred Giuffrida, 14 Pinewood Road, expressed concern about the word “renovation,” saying it was a broad term and future changes might be made without coming back to this body in the future.

Selectman Coutu said he was pleased that Mr. Jasper had proposed adding these words, saying the Board of Selectman was restricted by state law to the footprint, saying they could not add on to the building. He said “maintenance and renovation” clarified it.

Mr. Shawn Jasper, 83 Old Derry Road said he specifically did not use the word “expansion” for that reason, saying further expansion of the building or new facilities would have to be approved by the voters.

No further comments being brought forward with respect to the proposed amendment, Moderator Inderbitzen then asked those in favor of the motion to amend by adding those words into the article to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared that the AYES had it and that Article 13 was amended again.

Mr. James Wilkins, 112 Belknap Road, noted that in discussing Article 9 there had been a total for a previous year’s expenses, and then the body had moved a lot of funds into separate accounts, asking if this possibly meant that those things were in the previous default but not the new operating budget. Moderator Inderbitzen said that was why they had put a future date on it, saying the present budget would stay as it was now and was not affected by the article. Mr., Wilkins asked if the proposed budget included the things in Articles 10, 11, and 12. Moderator Inderbitzen answered in the negative, saying they had been pulled out of Article 9. Mr. Wilkins asked if they had been removed from the previous budget. Mr. Maltz answered in the affirmative, noting the proposed operating budget was about \$5,000,000 less than last year's.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 13.

Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, moved to restrict reconsideration of Articles 10, 11, 12, and 13. Mr. Leo Bernard, 3 Bungalow Avenue, seconded the motion. Moderator Inderbitzen clarified that approval of this motion would mean that these articles could not be brought up again. He then asked those in favor of restricting Articles 10 through 13 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 10 through 13 were restricted.

Moderator Inderbitzen the proceeded to Article 14, which he read aloud, as follows:

Article 14 — Establish Capital Reserve Fund for Major Repairs for Town Buildings

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing or replacing major structural components or systems for Town Buildings to be known as "Town Buildings Major Repair Capital Reserve Fund" to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article 9, the Operating Budget)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (10-0)

Selectman Nadeau presented the article, saying the Town needed to set up a capital reserve fund to cover new roofs, upgrades, etc., saying the Board of Selectman could fund this by selling off town-owned land in the future.

Moderator Inderbitzen opened Article 14 to the floor, for any comments.

Mr. Normand Martin, 3 Edgar Court, asked if this pertained to all Town buildings, including the School District buildings. Moderator Inderbitzen answered in the negative, saying the School District was a separate entity.

Ms. Lisa Moreau, 9 Evergreen Drive, asked what would happen if the fund dried up after the properties were sold, asking where the money could come from then. Selectman Nadeau said a future Board of Selectman could add an article to a future warrant to add money to the reserve account, saying this was just proper planning. Ms. Moreau asked how much the Board of Selectman could appropriate. Moderator Inderbitzen clarified that any future changes would have to go to Town Meeting.

Mr. John Drabinowicz, 8 Deerfield Avenue, said he was a big proponent of saving up for rainy days, but he had heartburn about having the Board of Selectmen as agents to expend, as they would have a lot of power to use these funds. Moderator Inderbitzen said this money would also be under the control of the Trustees of the Trust Funds, who would have to approve any expenditures.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 14 and proceed to Article 15, which he read aloud.

Article 15 — Establish Capital Reserve Fund for Recreation Equipment

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving/renovating and replacing equipment at Recreation Facilities to be known as "Recreation Equipment Capital Reserve Fund" and to raise and appropriate the sum of \$5,000 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article 9, the Operating Budget)

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

Selectman Coutu presented the article, saying they had noted this year that there was no money to replace the skating park or other recreational facilities, so it had been decided that it would be best to establish a reserve fund in the event that recreational equipment needed to be replaced in the future.

Moderator Inderbitzen opened Article 15 to the floor, for any comments.

Mr. Leonard Lathrop, 31 Winslow Farm Road, one of the Trustees of the Trust Funds, asked for clarification of the Trustees of the Trust Fund involvement, saying there did not seem to be any criteria for amounts or usage. Selectman Coutu said the point was well taken; he then moved to remove Article 15 from the ballot. Moderator Inderbitzen said that could not be done, saying it could be changed but could not be removed, and that motion was out of order. Selectman Coutu then moved to add "for the purpose of improving, renovating equipment in an amount of \$5,000 or more."

Mr. Fred Giuffrida, 14 Pinewood Road, noted that another option would be to lower the dollar amount to zero.

Mr. Shawn Jasper, 83 Old Derry Road, moved for a 5-minute recess. John Drabinowicz seconded the motion, and Moderator Inderbitzen declared a 5-minute recess at 12:25 p.m. to allow the Selectmen time to come up with a good amendment. Moderator Inderbitzen called the meeting back to order at 12:32 p.m.

Selectman Coutu moved to change the existing article by adding the word "capital" so that the phrase would read "*for the purpose of improving/renovating and replacing capital equipment at Recreation Facilities.*" Budget Committee Chairman Jon Maltz seconded the motion.

Ms. Lisa Moreau, 9 Evergreen Drive, asked for a definition of the word “capital.” Finance Director Carpentier said anything over \$5,000 would be one year. Moderator Inderbitzen said it would be used for replacing floors, etc., not for new things such as softballs.

Ms. Janice Walsh, 14 Alvirne Drive, noting that she was the art teacher at Hudson Memorial School, said she had to put in ahead of time for consumables, saying she had understood the original.

Mr. Normand Martin, 3 Edgar Court, said the discussion was about major equipment, asking if that was not what Article 14 was for. Budget Committee Chairman Maltz said a floor was used as an example, saying it was capital but not capital equipment. He then pointed out that the five Selectmen and the Trustees of the Trust Fund would oversee any spending of money from this fund.

No further comments being brought forward with respect to the proposed amendment, Moderator Inderbitzen asked those in favor of the motion to amend by adding those words into the article to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared that the AYES had it and that Article 15 was amended.

Mr. Fred Giuffrida, 14 Pinewood Road, referenced John Drabinowicz’s concern about the Board of Selectman being the agents to expend, saying that the expending request would go to the Trustees of the Trust Fund but it not come back to this body.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 15 and proceed to Article 16, which he read aloud.

Article 16 — Establish Recreation Field Construction Capital Reserve Fund

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing and upgrading field space for recreation programs, said fund to be known as the Recreation Field Space Construction Capital Reserve Fund, and to raise and appropriate the sum of \$1 to be placed in this fund and to further designate the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article 9, the Operating Budget.)

Recommended by the Board of Selectmen (4-1)

Recommended by the Budget Committee (8-2)

Selectman Coutu presented the article, saying for years there had been outcry about not having enough recreation space for the town, and Selectman Nadeau had been pushing the idea of establishing a capital reserve for municipal buildings as well as field space, and the Board of Selectman had thought it would be appropriate to set up a fund for converting properties that would not be sold, noting that it was only for \$1 to establish the fund.

Moderator Inderbitzen opened Article 16 to the floor, for any comments.

Mr. Richard Kahn, 147 Robinson Road, said he thought banks required \$100 to open an account. Moderator Inderbitzen said the Trustees of the Trust Funds would take any amount given them.

Mr. Richard Empey, 104 Musquash Road, said he did not have a problem with the Board of Selectman being the agents to expend but he felt the citizens had a right to be involved in the construction of new fields. Moderator Inderbitzen said this capital reserve fund could be used for reconstruction of existing fields or for construction of new fields. Selectman Maddox said the Board of Selectman would not do this in a vacuum, adding that any new fields would go before the Planning

Board. He said the body had to have trust in the people it elected, adding that it would be done in public discussion of where the Selectmen would do it and how they would do it.

Budget Committee Chairman Maltz referenced the concern of having the Board of Selectman be “agents to expend,” explaining that if a need arose to spend from any capital reserve fund such as on the following day the town would not have a chance to vote on it for a year and a half without having this provision.

Ms. Lisa Moreau, 9 Evergreen Drive, asked if there were any money right now for cleaning up or renovating the fields that already existed right now, saying they were in sad shape,. Selectman Coutu said the Highway Department was responsible for maintaining the existing fields, saying there was \$10,000 in the budget for that.

Mr. Fred Giuffrida, 14 Pinewood Road, moved to change the word “constructing to “maintaining.” John Drabinowicz seconded the motion for the purpose of discussion. Mr. Giuffrida said he did not think changing the title was necessary but that might be appropriate. Selectman Nadeau said the word “construction” was there because of a need to create more field space. Mr. Giuffrida said that was exactly why he wanted to change the wording.

Town Attorney Stephen Buckley said the main problem with this proposed change was that it would change a capital reserve fund into something (maintenance) that was in the operating budget, adding that it would not be appropriate to change the title. Mr. Giuffrida withdrew his amendment; Mr. Drabinowicz withdrew his second.

Mr. Fred Giuffrida, 14 Pinewood Road, said the revolving fund was for those times when quick action was needed, but to construct a new field was not an emergency and should not be done without coming back to the voters, saying he felt it should not be the purview of the selectmen.

Ms. Laurie Picard, 88 B Greeley Street, said they were scrambling for places in which kids should practice, often having to use this building, which was not its intent. She noted that Londonderry hosted tournaments, which brought in extra revenue, and fields would be needed in order for Hudson to do this.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 16

Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, moved to restrict Articles 14, 15, and 16. Mr. Richard Kahn, 147 Robinson Road, seconded the motion. Moderator Inderbitzen then asked those in favor of restricting Articles 14 through 16 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 14 through 16 were restricted.

Mod proceeded to Article 17, which he read aloud.

Article 17 — New Hampshire Resolution to Get Big Money Out of Politics

To request that the town of Hudson urge:

That the New Hampshire State Legislature join nearly 500 local municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that (1) guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and (2) clarifies that Constitutional Rights were established for people, not artificial entities such as corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

The record of the vote approving this article shall be transmitted by written notice to Hudson's congressional delegation, and to Hudson's state legislators, and to the President of the United States, informing them of the instructions from their constituents by the Town Administrator's office within 30 days of the vote.

Not recommended by the Board of Selectmen (3-2)

Ms. Kate Messner, 10 Third Street, one of the petitioners, presented the article, saying that it was a common sense ballot to stand up to the corrupting influence of money in democracy, declaring that corporations were not people. She then presented a series of PowerPoint slides presenting various slogans about the problems arising from money in politics, inequalities in wealth, etc.

Moderator Inderbitzen opened Article 17 to the floor, for any comments.

Mr. Richard Kahn, 147 Robinson Road, pointed out that we did not live in a democracy but in a constitutional republic. Mr. Kahn asked if the intent were to nullify the Supreme Court decision on the *Citizens United* case. Ms. Messner said there were many goals. Mr. Kahn said his intent was to nullify the *Citizens United* decision. He then expressed concern about who would get to decide, noting that the parties had tried to restrict third parties from debates in the past. He said he could support this but the body should think about what it meant, saying he might propose an amendment later.

Moderator Inderbitzen stated that petitioned articles could be changed, clarifying that the wording could be changed but not the purpose.

Mr. Shawn Jasper, 83 Old Derry Road, proposed an amendment to strike out the parenthetical clauses in the first paragraph and to strike out the period on line 5 (closing the first paragraph up to the second). Mr. Robert Haefner, 1 Saint John Street, seconded the motion. Mr. Jasper said the problem was that this article just talked about corporations but not about taxes and unions, saying the real problem was to control spending. He said this would take away the constitutional right for eminent domain to corporations. He said his proposed changes did not do anything to the intent of the article.

Mr. Alejandro Urrutia, 9 Campbello Street, said he understood what the previous speaker had said, but he believed there was a need to regulate the amount of money that corporations could give for propaganda, saying the people could not allow suppression of people who did not have the means. He said he was opposed to the amendment.

Mr. John Knowles, 51 Quail Run, said he was opposed to the amendment, saying a corporation was a fake person, legal only as defined by law, and the *Citizens United* decision was wrong to define a corporation as a person. He said this proposal only said this was a wrong decision, and it would make a substantial change in the proposed article.

Ms. Kate Messner, 10 Third Street, one of the petitioners, said she was opposed to the changes.

Mr. Stuart Schneiderman, 2 Library Street, said this resolution was dealing with two totally separate questions: (1) that campaign spending was free speech and (2) that corporations could spend unlimited funds in elections. He said unions and political action committees and films were corporations. He said this amendment was trying to overturn *Citizens United* and the proposed amendment turned the whole thing upside down. He said he could not possible support it.

Mr. Bryan Donovan, 5 Glen Drive, asked what taxes unions paid. Moderator Inderbitzen said he did not think anyone could yield to that.

Mr. Stuart Schneiderman, 2 Library Street, noted that there were corporations that did not pay taxes, such as 501(c)(3)s and 501(c)(4)s.

Mr. Normand Martin, 3 Edgar Court, moved the question, saying this debate should be taken up privately not at this meeting. Moderator Inderbitzen demurred, saying it was appropriate for this meeting to discuss a petitioned article that this town advise its congressional and state legislation to support a constitutional amendment.

Mr. Peter Lanzillo, 10 Blackstone Street, said he found it crazy to propose to change a constitutional amendment when the people in Washington did not seem to care. He said taking out the two lines did not change the intent of the article or diminish it. He said he was in favor of the amendment.

Ms. Kate Messner, 10 Third Street, said unions would be subject to this as well as corporations.

Selectman Coutu said the warrant article came before the Board of Selectman, which had voted 3-2 not to support it, as he had done. He said Congress would do what Congress would do,

No further discussion being brought forward, Moderator Inderbitzen asked those in favor of the amendment to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared himself unsure and he asked for a physical count by two citizens he appointed for that task. The count being determined as being 19 for and 24 against, Moderator Inderbitzen said the amendment had failed and the discussion was back on the article as written.

Mr. James Wilkins, 112 Belknap Road, proposed to add “and unions” after “corporations” in section 2 of the first paragraph. Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, seconded the motion.

Mr. Stuart Schneiderman, 2 Library Street, said this was just an attempt to confuse things.

No further discussion being brought forward, Moderator Inderbitzen asked those in favor of the amendment to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he again asked for a physical count by the two citizens he had appointed before. The count being determined as being 23 for and 21 against, Moderator Inderbitzen said the amendment had passed and the discussion was back on the article as amended.

Mr. John Knowles, 51 Quail Run Drive, moved to close debate.

Moderator Inderbitzen said there was no further discussion, as no one else was in line at the microphone to speak, so he would close the discussion on Article 17.

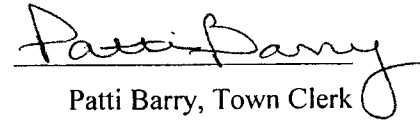
Moderator Inderbitzen said he wanted to thank those who had stayed through to the end of the session, as well as the HCTV Cable people and he expressed appreciation of the Town’s citizens for having the opportunity to watch broadcasts of all these meetings. He also thanked the Hudson Seniors group for providing refreshments. He noted that a Candidates night would be held in this same building on Monday, February 17th and reminded everyone again that the Town Meeting would take place here on March 11th.

9. ADJOURNMENT.

Selectman Luszey moved to adjourn. Mr. John Drabinowicz, 8 Deerfield Avenue, seconded the motion.

Moderator Inderbitzen called for a voice vote. After hearing the votes, both for and against, he declared that the AYES had it, and he then declared this session adjourned at 1:25 p.m.

February 15, 2014


Patti Barry, Town Clerk

Recorded and transcribed by

J. Bradford Seabury

**TREASURER'S REPORT
JULY 1, 2013 - JUNE 30, 2014**

GENERAL FUND

Balance on Hand - July 1, 2013			\$	26,834,545.84
Receipts				
Town Clerk/Tax Collector	\$	59,032,089.09		
Cash Receipts	\$	8,806,498.08		
Interest	\$	1,202.55		
Total Receipts			\$	67,839,789.72
Total Disbursements			\$	67,919,137.76
Balance on Hand - June 30, 2014			\$	26,755,197.80

SEWER UTILITY & ASSESSMENT

Balance on Hand - July 1, 2013			\$	931,086.55
Total Receipts			\$	1,505,358.46
Total Disbursements			\$	1,101,006.65
Balance on Hand - June 30, 2014			\$	1,335,438.36

WATER UTILITY

Balance on Hand - July 1, 2013			\$	3,693,569.98
Total Receipts			\$	3,797,737.59
Total Disbursements			\$	3,547,550.51
Balance on Hand - June 30, 2014			\$	3,943,757.06

Respectfully submitted,
Karen L Burnell, Treasurer



TOWN OF HUDSON

Trustees of Trust Funds

Edmond Duchesne Harry Schibanoff Leonard T. Lathrop



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603-598-6481

Since the report a year ago your elected Trustees of the Trust Fund have been busy. Before the complete story, the latest measurement of return shows that from September of 2014 to the end of December 2014 your accounts return 2.02% of \$399,344.81 on a investment balance of \$16,805,073.55. The December 2013 balance was \$14,835,800.79, which then was an increase from the 2012 calendar year end of \$13,485,554.22.

In this low interest environment this return of 2.02 % should be compared to the 0.02 percent that conventional Certificates of Deposit are returning.

At the ballot last March, the trustees were granted the funds to fully invest all Capital Reserve Accounts and Trust funds in Wealth Management. The term Wealth Management in this situation simple means we have hired a financial professional to invest our funds. Who consider our entire financial situation and work with us to create an integrated financial plan aimed at achieving our goals. The fiduciary relationship ensures that the advisers work with us through a disciplined investment process.

During 2014 your trustee changed the custodian of all funds and the Wealth Manager to provide a large return for less cost and a situation of much less risk. We have moved from being a shareholder in a large pool of investment resources to owning a multitude of investment products that can be brought and sold as the economic picture changes. We own a blend of equities, different size CAP funds and fixed income investments and less than 1% in a t-bill. The trustees review monthly reports on all investment monthly and our advisers from the Wealth Management team at People's United Bank.

The Trustees of the Trust Funds, follow NH State statues under guidelines from the Attorney General's Charitable Trust Unit. In addition to investing the funds that trustees hold the duty to be sure the all funds are used by the selectmen and the school district as the voters or maker of the will or donor of the funds.

The trustees meet monthly and the public is invited to attend.

Harry A, Schibanoff (term to expire March 2017)
Leonard T. Lathrop (term to expire March 2016)
Edmond A. Duchesne (term to expire March 2015)

ZONING BOARD OF ADJUSTMENT (ZBA) 2013-2014 Annual Report

The quasi-judicial Zoning Board of Adjustment (ZBA) nominally 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, who attend the meetings and sit in place of regular members who either cannot attend a meeting or who step down from some particular case to avoid a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members.

The Zoning Board normally meets on the fourth Thursday evening of each month (and, if a backlog of cases builds up, also on the second Thursday evening). The continuing economic slump kept the meeting requirements down to once each month this year. All meetings are open to the public, and any interested citizen is welcome to attend at any time; in addition, all meetings are televised by 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). Once approved, the minutes of the meetings are also available on the Town's Website at <http://www.hudsonnh.gov/boards/zoning/minutes>. Members of the ZBA also hold occasional joint meetings with the Hudson Planning Board and the Hudson Conservation Commission for the purpose of discussing issues of mutual interest, attend three law lectures sponsored by the Local Government Center in Derry each fall, and also attend occasional state-wide or regional conferences produced by the NH Office of Energy & Planning and other organizations, as well as lecture presentations sponsored by the Greater Nashua Regional Planning Commission. When needed, the ZBA also participates in group sitewalks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues.

The ZBA held 12 public meetings this year, participating in 42 hearings (same as last year). The following table delineates those cases in chronological sequence, listing the property identification (tax map & lot number), applicant of record, address of the property involved, the nature of the request, the applicable zoning district, the applicable Hudson Town Code ordinance, the ZBA's decision, and the meeting date for each case.

The Zoning Board is authorized by the State RSAs to hear four kinds of applications: requests for variances, requests for special exceptions, requests for equitable waivers, and appeals of zoning administrative decisions made by Town officials or the Planning Board. The ZBA also considers requests for rehearings and requests for expedited hearings, as well as requests for extensions of previously granted permits that could not be acted upon in the required time span. As part of the decision-making process, each sitting member fills out a form stipulating his/her judgment for each of the applicable requirements for each case, as determined by state statutes or by case law decided by the New Hampshire Supreme Court on other cases in the past.

For any of these four types of cases, the Zoning Board schedules a hearing date (generally scheduling four cases per evening under the premise that each may take an hour or more), sends notice of that date and the applicant's intentions to all persons owning property that abuts or lies within 200 feet of the concerned property, and also advertises the meeting and scheduled cases in a local newspaper, as well as posting copies of that same notice in three public places in the town—at Town Hall, the Rodgers Memorial Library, and the Post Office. For each hearing (some of which may extend for two or more meetings because of the need to obtain more information or because the applicant needs more time to prepare a presentation), the ZBA members first listen 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 parties on both sides a chance to respond to statements made by the other side. 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 to make it more palatable) or to deny, with occasional instances of deferring the matter to a later date in order to obtain additional information or legal counsel, to take a sitewalk, or to accept a request for withdrawal of the application.

Citizens who feel aggrieved by a decision of the ZBA 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, the matter is then treated as an entirely new case, with everyone having a chance to start over on both sides. The ZBA does not grant rehearings lightly, however — 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 Zoning Board received two requests for rehearing of previously denied requests this year; one was turned down, the other was accepted (but the Board then denied the request a second time).

Appeals of Administrative Decisions come about for one of three reasons— that a property owner disagrees that a variance or special exception is needed, that an abutter (or sometimes the Planning Board) disagrees that a granted Building Permit should have been allowed, or that a citizen believes the Planning Board or other administrative agency made a decision on the basis of an improper zoning determination. For these cases, the ZBA decides either to uphold the administrative decision or to reverse that decision. The general premise for such hearings is that a majority of the sitting members must find that they would have come to the same decision that is being appealed (in which case they vote to uphold the decision) or else that they would not have come to the same decision (in which case they vote to reverse the decision). The board heard six appeal cases this year, but they involved ZBA/Planning Board decisions, not the Zoning Administrator's decisions, which went unquestioned.

Variations give relief from the literal restrictions of the Hudson Zoning Ordinance, as established by past votes of the Town's citizens. The State Legislature has established the following requirements:

At least three sitting members at the hearing must find that an application satisfies every one of the following five requirements:

- (1) That the granting of the variance will not be contrary to the public interest.**
- (2) That the spirit of the ordinance is observed.**
- (3) That substantial justice is done to the applicant by granting the variance.**
- (4) That the value of surrounding properties is not diminished.**
- (5) Literal enforcement of the provisions of the ordinance would result in an unnecessary hardship.**
 - (A) For purposes of this subparagraph, “unnecessary hardship” means that, owing to special conditions of the property that distinguish it from other properties in the area:**
 - (i) No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and**
 - (ii) The proposed use is a reasonable one.**
 - (B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.**

The last of these five requirements, sometimes referenced as the "hardship in the land," had always been the most difficult for applicants to meet, as it had traditionally been read (and defined by the New Hampshire Supreme Court) as implying that the applicant should not get a variance unless the property in question could not be used for any of the allowed uses for the zoning district in which the property was located. Subparagraph A now makes it significantly easier for the property owner to demonstrate hardship, but subparagraph B retains the original sense of the requirement, in case the applicant for some reason cannot satisfy subparagraph A.

It must be kept in mind that the ZBA evaluates each application on its own merits and that cases that fall in the same category may in fact have very different circumstances influencing the ZBA's decisions.

The Board received applications for 13 Variance cases this year, along with a holdover remanded case returned by the Superior Court because the judge felt the reasons for the request having been denied were unclear. The remanded case was deferred for another year at the request of the applicant's attorney, who is trying to work out an arrangement with abutting landowners that would make the matter moot. With respect to the 13 new Variance requests, nine were approved, two were denied, and three were deferred either because of inadequate notice or because the applicant or the applicant's attorney could not be present.

For Special Exceptions, none of the previously described variance requirements applies. Instead, the Hudson Zoning Ordinance itself defines the conditions under which special exceptions can be granted (for example, to allow certain uses in specific districts, to allow a home occupation business as a secondary use on residential property, to

allow certain kinds of construction within the wetlands and/or the wetlands setback area, etc.). For these requests, a majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined in the Zoning Ordinance for the intended use. The Zoning Board handled twelve special exception cases this year, as well as two Wetland Special Exceptions, three Home Occupation Special Exception cases and twelve cases involving ALUs (Accessory Living Units).

A Wetland Special Exception is required for any work done in defined wetlands or within a 50-foot buffer (the Wetland Conservation District) surrounding such a wetland. Such special exception permits are allowed only for certain specific purposes (not including a house or auxiliary building, neither of which is allowed). It is important to keep in mind that Wetland Special Exception requests come to the ZBA only after being evaluated by the Conservation Commission and (except for single-family homes and duplexes) by the Planning Board—and, if necessary, by New Hampshire's Department of Environmental Services and the U.S. Army Corps of Engineers. This arrangement means that such requests normally do not get to the ZBA unless they have already demonstrated convincing reasons for being accepted, so that the ZBA essentially serves as a clearing house for such cases. Both requests were approved.

The ZBA received three requests for a Home Occupation Special Exception (to be allowed to provide art lessons in a stand-alone garage, to operate a home improvements/landscaping business out of the home, and to have an office use involved with the sale of sporting weapons and accessories. Two of these requests were granted; the other was denied.

Members of the ZBA were instrumental two decades ago in creating an ALU Special Exception ordinance that would allow members of extended families to enjoy both privacy and dignity in semi-private apartments without creating full duplex-type housing units, which the ZBA regularly had denied in the past in those districts in which duplexes were not allowed or in cases where the acreage/frontage did not warrant such a use. At the same time, the members of the ZBA are very aware of possible misuse of this ordinance and remain alert to the need to prevent such units from becoming rental apartments after the need to help a family member is over, and several changes of the original ordinance have been passed to ensure that the intended purpose is met. The Zoning Board handled twelve ALU Special Exception cases this year (ten more than last year), with four of these being involved with a request to continue using an ALU that had been granted provisionally to a preceding owner of the building. Nine of the requests were approved, with three being deferred.

The ZBA this year received two Equitable Waiver applications, which essentially allow an existing violation to continue. Several strict requirements need to be met in order to get an Equitable Waiver, which was actually designed to help home owners whose homes had been built by predecessors and had been in place for 10 years or longer without complaint. The Board approved both requests.

Zoning is not a feel-good philosophy, and should not be a war between the haves and have-nots. Instead, it is and should be a way of seeking balance between conflicting interests for the betterment of all the citizens of the community—so that good businesses can grow and prosper and so that citizens can enjoy a reasonable use of their property, while the natural environment is protected and the quality of life of our neighbors is not diminished as a consequence.

The Zoning Ordinance is and must be a living document, and proposals for changes to it can be and often are put forward by the Planning Board, the Selectmen, and citizen petitions, as new concepts and understandings arise. Similarly, the makeup of the ZBA and the nature of its decisions change through the years as new members become appointed to the ZBA or as continuing members develop different value judgments based on experience and training. But all members of the ZBA presumably have Hudson's best interests at heart and serve you as best as they can, within their understanding of the requirements and responsibilities. The citizens of Hudson should take comfort in the fact that these volunteer Board members are willing to undertake the commitment to attend all meetings (some of which last until midnight or later), to do the required research and reviewing, and to stand up to the pressures of making decisions that often distress other citizens in very emotional circumstances.

Respectfully submitted,

J. Bradford Seabury, Chairman

Cases Heard by Hudson Zoning Board of Adjustment During 2013-2014 Fiscal Year (Sheet 1 of 4)

Map & Lot Numbers	Applicant of Record	Property Location (Street Address)	Nature of Request Presented in Application to Zoning Board of Adjustment	District	Town Code	Decision of ZBA	Date Heard
<u>186-012-000</u>	David Segatto	1 Gates Lane	Special Exception for continued use of previously approved ALU.	G	334-73.3	Deferred to 08/22/13 (5-0)	07/25/13
<u>186-012-000</u>	David Segatto	1 Gates Lane	Special Exception for continued use of previously approved ALU.	G	334-73.3	Approved (5-0)	08/22/13
<u>198-157-000</u>	Mandy & Tim Powers	36 Pelham Road,	Equitable Waiver to allow existing dwelling to remain within front setbacks.	TR	334-31	Approved (5-0)	08/22/13
<u>198-157-000</u>	Mandy & Tim Powers	36 Pelham Road,	Variance to allow construction of addition encroaching within 1'11" into side-yard setback.	TR	334-27	Approved (5-0)	08/22/13
<u>93-036</u>	Gregory & Michelle Cataldo	38 Flying Rock Road	Special Exception for ALU to be added to a newly built breezeway attached to existing home	G	334-73.3	Approved (5-0)	09/26/13
<u>168-020</u>	Paul & Sandy O'Sullivan	8 Washington Street	Special Exception for ALU to be constructed above attached two-car garage..	R2	334-73.3	Approved (4-1)	09/26/13
<u>152-033</u>	Leonard E. Nutter, Jr.	27 Copeland Drive	Special Exception for continued use of previously approved ALU.	R2	334-73.4 B	Approved (5-0)	09/26/13
<u>170-038-000</u>	Century Park, LLC	1 Wall Street	Appeal of 09-11-13 Planning Board decision to allow building within 50' of Hudson Park Drive.		334-27.2	Deferred to 12/12/13 (5-0)	10-24-13
<u>222-029-000</u>	Maiko Veilleux	23 Wason Road	Special Exception for ALU status for an existing living unit in basement that was established prior to purchase of house.	G	334-73.8	Deferred to 12/12/13 (5-0)	10-24-13
<u>256-001-000</u>	Hudson Realty Trust	99 River Road	Variance to install a freestanding sign at a distance of approximately 20 feet from property line along River Road, where 25 feet is required.	G-1	334-60 C	Denied (5-0)	11/14/13
<u>131-030-000</u>	James & Sharon Gray	6 Timothy Lane	Home Occupation Special Exception to allow home improvements/landscaping business to be conducted out of applicants' residence.	G	334-24	Denied (5-0)	11/14/13
<u>243-007-000</u>	Wanderlei Venturini	5 Demery Street	Special Exception for continued use of an Accessory Living Unit .	R-2	334-73.4	Approved (5-0)	11/14/13
217-005 (Deferred fr 06/27/13)	Alan and Theresa Boissonneault Living Trust, P.O. Box 2431, Oak Harbor, WA	13 Mark Street	Variance to allow access to proposed lot without proper frontage (120 feet required, 0.0 feet proposed).	R-2	334-27	Deferred to 11/13/14 (4-1)	11/14/13
<u>170-038-000</u> (Deferred fr 10-24-13)	Century Park, LLC	1 Wall Street	Appeal of 09-11-13 Planning Board decision to allow construction of building within 50 feet of Hudson Park Drive.	B	334-27.2	Deferred to 01/23/14 (5-0)	12/12/13

Cases Heard by Hudson Zoning Board of Adjustment During 2013-2014 Fiscal Year (Sheet 2 of 4)

Map & Lot Numbers	Applicant of Record	Property Location (Street Address)	Nature of Request Presented in Application to Zoning Board of Adjustment	District	Town Code	Decision of ZBA	Date Heard
<u>222-029-000</u> (Deferred fr 10-24-13)	Maiko Veilleux	23 Wason Road	Special Exception for ALU status for existing living unit in basement that was established prior to purchase of house.	G	334-73.8	Approved (5-0)	12/12/13
<u>174-136-000</u>	Steven A. Forkey	18 Gloria Avenue	Special Exception for ALU to be located within a proposed addition (~600 ft ² of addition is for ALU).	TR	334-73.	Approved (5-0)	12/12/13
<u>165-145 & 14</u>	Elcan and Associates, Inc., 3601 Spring Hill Business Park, Mobile, AL, 36608	66 & 68 Derry Street	Wetland Special Exception to encroach into wetland buffer for 20,670 ft ² and a permanent wetland impact of 2,636 ft ² for proposed access, drainage, swales, slope grading, and other devices to control volume and timing of storm water run-off.	B	334-35 (2)	Approved (5-0)	12/12/13
<u>165-145 & 14</u>	Elcan and Associates, Inc., 3601 Spring Hill Business Park, Mobile, AL, 36608	66 & 68 Derry Street	Variance to permit construction, loading and parking within wetland buffer.	B	334-35 (C)	Approved (3-2)	12/12/13
<u>176-028 & 032</u>	Mario Plante, Trustee	222 Central Street	Variance to allow conversion of existing space to apartments with less than 750 ft ² .	B	334-16 C.2 (d)	Denied (5-0)	01/23/14
<u>151-050-000</u>	David Dufour	3 Raven Drive	Home Occupation Special Exception to purchase and sell sporting arms and accessories via catalogue, internet, trade shows, and by appointment only from in-house office (not to include a showroom open to public).	R-1	334-24	Approved (3-2)	01/23/14
<u>131-030-000</u>	James & Sharon Gray	6 Timothy Lane	Request for Rehearing of 11/14/13 ZBA denial of Home Occupation Special Exception to allow home improvements/landscaping business to be conducted out of applicants' residence.	G	334-24	To Rehear (5-0)	01/23/14
<u>170-038-000</u> (Heard on 10/24/13)	Century Park, LLC	1 Wall Street	Appeal of 09-11-13 Planning Board decision to allow construction of building within 50 feet of Hudson Park Drive.	I	334-27.2	Withdrawn w/Prejudice (5-0)	01/23/14
<u>165-145 & 14</u>	Atty. James D. Kerouac	66 & 68 Derry Street	Appeal of 10/24/13 ZBA decision to allow Wetland Special Exception to encroach into wetland buffer for 20,670 ft ² with permanent wetland impact of 2,636 ft ² .	B	334-35 (2)	Not To Rehear (5-0)	01/23/14
<u>165-145 & 14</u> (Heard on 10/24/13)	Atty. James D. Kerouac	66 & 68 Derry Street	Appeal of 10/24/13 ZBA decision to allow Variance to permit construction, loading and parking within wetland buffer.	B	334-35 (C)	Not To Rehear (5-0)	01/23/14
<u>131-030-000</u>	James & Sharon Gray	6 Timothy Lane	Rehearing of 01/23/14 ZBA denial of Home Occupation Special Exception to allow home improvements/ landscaping business to be conducted out of applicants' residence.	G	334-24	Deferred to 03/27/14 (5-0)	01/23/14

Cases Heard by Hudson Zoning Board of Adjustment During 2013-2014 Fiscal Year (Sheet 3 of 4)

Map & Lot Numbers	Applicant of Record	Property Location (Street Address)	Nature of Request Presented in Application to Zoning Board of Adjustment	Dis-trict	Town Code	Decision of ZBA	Date Heard
<u>165-145 & 14</u>	Atty. James D. Kerouac	66 & 68 Derry Street	Second Appeal of 10/24/13 ZBA Decision to allow Wetland Special Exception to encroach into wetland buffer for 20,670 ft ² with permanent wetland impact of 2,636 ft ² .	B	334-35 (2)	Denied (5-0)	02/27/14
<u>131-030-000</u> (Deferred fr 01/23/14)	James & Sharon Gray	6 Timothy Lane	Rehearing of 11/14/13 ZBA denial of Home Occupation Special Exception to allow home improvements business to be conducted out of applicants' residential dwelling.	G	334-24	Denied (5-0)	03/27/14
<u>68-121-000</u>	H&B Berggren, LLC,	238 Central Street	Variance to permit conversion of existing space to two apartments with more than 750 ft ² per apartment and continued business use on second floor.	R2	334-16 C.2.d	Deferred to 03/27/14 (5-0)	03/27/14
<u>179-036-000</u>	Kerri & Matthew Simpson	8 Kestral Lane	Special Exception for ALU to be built in an existing finished basement.	G1	334-73.3,	Approved (5-0)	03/27/14
<u>206-016-000</u>	Doug & Eileen Gagnon	19 Pasture Drive	Variance to allow existing above-ground pool to remain within side-yard setback (15' required, ≈ 6' existing).	G	334.27	Approved (5-0)	04/24/14
<u>168-003-000</u>	Vincent & Cheryl Russo	4 Greeley Street	Variance to build porch encroaching 4'4" into 15' side-yard setback.	R2	334-27	Approved (5-0)	04/24/14
<u>228-036-000</u>	Jose Kurchevski	3 Ridgecrest Drive	Special Exception for ALU to be built in existing converted garage connected to main house through door. [Note: ZBA ruled that a Variance was required.]	R2	334-73.3	Deferred to 05/22/14 (5-0)	04/24/14
<u>154-014-000</u>	Nathan Bellorado	14 Hartson Circle	Special Exception for ALU to be built in existing garage, connected to principal dwelling via enclosed porch.	R1	334-73.3	Approved (5-0)	04/24/14
<u>176-028 & 032</u>	Mario Plante, Trustee	222 Central Street	Request for Rehearing of 01/23/14 ZBA denial of Variance to allow conversion of existing space to apartments with less than 750 ft ² .	B	334-16 C.2 (d)	Not To Rehear (5-0)	04/24/14
<u>68-121-000</u> (Deferred fr 03/27/14)	H&B Berggren, LLC,	238 Central Street	Variance to permit conversion of existing space to two apartments with more than 750 ft ² per apartment and continued business use on second floor.	R2	334-16 C.2.d	Deferred to 06/14/14 (5-0)	05/22/14
<u>228-036-000</u> (Deferred fr 04/24/14)	Jose Kurchevski	3 Ridgecrest Drive	Variance to allow ALU to be built in existing converted garage connected to main house through door.	R2	334-73.3	Approved (5-0)	05/22/14
<u>127-008-000</u>	Douglas R. Cincotta	47 Bockes Road	Variance to permit accessory storage structure (shed) to be placed in front of main building.	G1	334-27.1 C	Approved (5-0)	05/22/14
<u>44-021-000</u>	Matarazzo Hudson Associates, Inc., 25 Main Street, Nashua, NH	4 Bockes Road	Wetland Special Exception to allow impact of 29,859 ft ² for detention and treatment ponds and two minor impacts for road grading, a second area of 7,050 ft ² for detention ponds in the wetland buffer, and a third area with two small areas of temporary buffer impact of 1,255 ft ² and 1,595 ft ² for installation of utility line below wetland by	G1	334-33	Approved (5-0)	05/22/14

Cases Heard by Hudson Zoning Board of Adjustment During 2013-2014 Fiscal Year (Sheet 4 of 4)

Map & Lot Numbers	Applicant of Record	Property Location (Street Address)	Nature of Request Presented in Application to Zoning Board of Adjustment	Dis-trict	Town Code	Decision of ZBA	Date Heard
			horizontal boring.				
<u>168-121-000</u> (Deferred fr 5/22/14)	H&B Berggren, LLC,	238 Central Street	Variance to permit conversion of existing space to two apartments with more than 750 ft ² per apartment and continued business use on second floor.	R2	334-16 C.2.d	Approved (3-2)	06/19/14
<u>198-173-000</u>	Leroy and Denise Thompson	140 Melendy Road	Home Occupation Special Exception in order to conduct art lessons out of the existing detached garage.	G	334-24	Deferred to 07/24/14 (5-0)	06/19/14
<u>184-031-000</u>	B. Richard Bailey	117 Belknap Road	Equitable Waiver to allow the existing dwelling to remain within the front-yard setback.	R2	334-31,	Approved (5-0)	06/19/14
<u>184-031-000</u>	B. Richard Bailey	117 Belknap Road	Variance to permit addition of 16' x 20' room onto rear of house and to convert adjoining room to a bathroom.	R2	334-31	Approved (5-0)	06/19/14
<u>175-142-000</u>	Lynn C. White and Ann M. White	119 Ferry Street	Variance to permit portions of improvements and renovations to existing business building to be within 50' front-yard setback.	B	334-27	Approved (5-0)	06/19/14

Town of Hudson, NH
Employee Earnings
January 1, 2014 to December 31, 2014

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ABBOTT, ELIZABETH M	\$1,278.75	\$0.00	\$0.00	\$1,278.75
ADAMS, KENNETH	\$56,014.97	\$8,841.52	\$969.90	\$65,826.39
ALLEN, ANGELA M	\$47,307.04	\$11,979.28	\$3,711.61	\$62,997.93
ALLEY, BRIAN R	\$1,111.50	\$0.00	\$0.00	\$1,111.50
ANDERSON, DEBORAH L	\$24,949.98	\$0.00	\$0.00	\$24,949.98
ANGER, JOSEPH	\$56,014.92	\$3,160.41	\$501.72	\$59,677.05
ARMAND, MICHAEL H	\$46,795.85	\$1,349.66	\$15,720.38	\$63,865.89
AVERY, CASSANDRA E	\$63,937.44	\$1,908.89	\$1,920.35	\$67,766.68
AVERY JR, WILLIAM M	\$92,141.61	\$744.34	\$18,774.06	\$111,660.01
BAKER, PAUL E	\$92.44	\$0.00	\$0.00	\$92.44
BARRY, PATRICIA	\$54,121.58	\$0.00	\$13,624.18	\$67,745.76
BAVARO, JAMES T	\$47,055.30	\$10,346.05	\$2,542.46	\$59,943.81
BEAULIEU, CHERYL A	\$43,164.80	\$2,614.57	\$7,528.45	\$53,307.82
BEAVERSTOCK, ELIZABETH J	\$268.25	\$0.00	\$0.00	\$268.25
BEIKE, JOHN P	\$82,213.40	\$1,110.20	\$11,251.53	\$94,575.13
BEIKE, VICTORIA L	\$103.31	\$0.00	\$0.00	\$103.31
BENNER, CRAIG O	\$38,734.08	\$9,203.20	\$3,928.60	\$51,865.88
BERNARD, LEO C	\$18,198.00	\$0.00	\$200.00	\$18,398.00
BERUBE, TODD	\$50,404.50	\$12,464.72	\$13,414.78	\$76,284.00
BIANCHI JR, DAVID A	\$82,445.49	\$5,777.34	\$1,908.37	\$90,131.20
BISBING, PAMELA L	\$38,908.08	\$191.57	\$2,092.44	\$41,192.09
BLINN, KEVIN	\$50,554.57	\$2,269.88	\$14,987.84	\$67,812.29
BOISVERT, PAULINE R	\$221.13	\$0.00	\$0.00	\$221.13
BOUCHER, BARBARA K	\$7,413.01	\$0.00	\$0.00	\$7,413.01
BOUCHER, LUCILLE	\$297.26	\$0.00	\$0.00	\$297.26
BOURQUE, JOSEPH F	\$18,606.00	\$0.00	\$0.00	\$18,606.00
BOWEN, LORI ANN	\$20,400.00	\$0.00	\$0.00	\$20,400.00
BRADISH, GLEN	\$41,782.02	\$3,040.79	\$3,312.13	\$48,134.94
BRIDEAU, DAVID P	\$45,788.82	\$1,982.43	\$14,725.06	\$62,496.31
BRODERICK, PATRICK	\$63,937.44	\$8,835.87	\$11,566.20	\$84,339.51
BROWER, JOHN P.	\$0.00	\$0.00	\$3,475.00	\$3,475.00
BROWN, LENWOOD	\$578.43	\$0.00	\$0.00	\$578.43
BROWNRIGG, MATTHEW	\$3,157.00	\$0.00	\$0.00	\$3,157.00
BRUCKER, NANCY A	\$3,200.04	\$0.00	\$0.00	\$3,200.04
BUNKER, NICHOLAS W	\$3,049.33	\$0.00	\$0.00	\$3,049.33
BURNELL, KAREN L	\$7,500.00	\$0.00	\$0.00	\$7,500.00
BURNS, DELANEY J	\$3,144.38	\$0.00	\$0.00	\$3,144.38
BURNS, KEVIN C	\$93,606.48	\$0.00	\$20,959.54	\$114,566.02
BUSNACH, PETER J	\$2,656.89	\$0.00	\$0.00	\$2,656.89
BUTLER, KATE	\$41,470.00	\$0.00	\$12,668.06	\$54,138.06

Town of Hudson, NH
Employee Earnings
January 1, 2014 to December 31, 2014

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
BUXTON, MICHAEL T	\$36,933.10	\$6,735.07	\$8,320.40	\$51,988.57
BUXTON, ROBERT M	\$97,683.26	\$0.00	\$13,693.77	\$111,377.03
CAFLISCH, MELISSA S	\$36,623.92	\$608.19	\$1,374.40	\$38,606.51
CAREY, DOROTHY	\$26,222.40	\$127.47	\$21,680.10	\$48,029.97
CARLE, ANN J	\$40,410.00	\$0.00	\$2,260.45	\$42,670.45
CARNEY, TRACY L	\$46,406.73	\$0.00	\$13,573.26	\$59,979.99
CARON, NANCIE A	\$199.38	\$0.00	\$0.00	\$199.38
CARPENTIER, KATHRYN M	\$85,832.44	\$0.00	\$5,522.25	\$91,354.69
CASHELL, JOHN M	\$85,967.77	\$0.00	\$12,668.06	\$98,635.83
CASTONGUAY, MELISSA J	\$33,680.44	\$2,607.85	\$13,903.36	\$50,191.65
CAVALLARO, CHRISTOPHER	\$64,175.52	\$3,586.84	\$1,586.08	\$69,348.44
CAYOT, DAVID	\$64,220.64	\$7,048.12	\$16,488.18	\$87,756.94
CHAMBERLAIN, ROBERT P	\$45,364.09	\$3,007.48	\$639.81	\$49,011.38
CHAPUT, EVERETT	\$0.00	\$0.00	\$267.68	\$267.68
CHESNULEVICH, HARRY	\$163.13	\$0.00	\$0.00	\$163.13
CHEYNE, HELEN M	\$42,701.26	\$0.00	\$2,092.44	\$44,793.70
CIALEK, JOHN J	\$47,807.37	\$8,014.29	\$12,413.30	\$68,234.96
CLARENBACH, BRIAN S	\$33,202.20	\$7,264.61	\$7,318.96	\$47,785.77
CLARKE, DANIEL J	\$41,037.84	\$1,279.80	\$3,400.94	\$45,718.58
CLARKE JR, DANIEL J	\$39,463.18	\$5,493.01	\$7,118.96	\$52,075.15
CLOUTIER, JOYCE	\$1,369.76	\$0.00	\$0.00	\$1,369.76
CLOUTIER, RONALD E	\$37,465.54	\$758.53	\$12,567.84	\$50,791.91
COBURN, LINDA	\$302.69	\$0.00	\$0.00	\$302.69
COLBURN, PATRICK R	\$8,932.80	\$0.00	\$4,296.75	\$13,229.55
CONLEY, DANIEL M	\$63,937.44	\$3,394.92	\$13,220.10	\$80,552.46
CONLON, MARTIN	\$46,298.64	\$24,154.60	\$7,519.02	\$77,972.26
CONNOR, JAMES P	\$63,937.44	\$14,627.33	\$10,092.96	\$88,657.73
COOLEN, NATALIE C	\$34,480.00	\$0.00	\$0.00	\$34,480.00
CORCORAN, FREDERICK T	\$845.00	\$0.00	\$0.00	\$845.00
COREY, MICHAEL G	\$37,463.12	\$489.73	\$1,381.37	\$39,334.22
CORMIER, DAVID M	\$46,495.47	\$14,170.84	\$16,291.84	\$76,958.15
COSTA, MATTHEW A.	\$39,665.66	\$4,905.77	\$1,925.26	\$46,496.69
COULOMBE JR, CLAUDE	\$65,931.73	\$4,710.51	\$2,235.90	\$72,878.14
COUTU, ROGER E	\$3,200.04	\$0.00	\$0.00	\$3,200.04
CRAIG, DONNA M	\$302.69	\$0.00	\$0.00	\$302.69
CRANE, BENJAMIN W	\$42,822.36	\$21,148.28	\$2,409.24	\$66,379.88
CRAVEN, ERIN B	\$1,523.44	\$0.00	\$0.00	\$1,523.44
CRAVEN, KAELA L	\$3,315.01	\$0.00	\$0.00	\$3,315.01
CRAWFORD, ERICA LEE	\$1,513.71	\$0.00	\$819.73	\$2,333.44
CUMMINGS, ALLISON	\$63,937.44	\$8,337.56	\$14,605.24	\$86,880.24

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DAIGLE, BRUCE	\$47,977.96	\$8,238.82	\$12,668.06	\$68,884.84
DAVIDSON JR, WILLIAM N	\$0.00	\$0.00	\$353.26	\$353.26
DAVIS, MICHAEL	\$64,026.72	\$8,954.72	\$37,313.40	\$110,294.84
DEJACKOME, JESSICA R	\$4,846.50	\$0.00	\$0.00	\$4,846.50
DELLA-MONICA, GLENN	\$322.63	\$0.00	\$0.00	\$322.63
DELLEA-MESSINER, INGRID V	\$607.50	\$0.00	\$0.00	\$607.50
DEMANCHE, JON H	\$39,098.70	\$4,394.58	\$314.96	\$43,808.24
DENG, PHARITH	\$63,930.88	\$12,374.15	\$21,990.48	\$98,295.51
DEPLOEY, BRIAN J	\$47,311.93	\$3,199.17	\$15,269.62	\$65,780.72
DESMOND, KEVIN W	\$17,278.95	\$0.00	\$0.00	\$17,278.95
DESROCHERS, DEREK D	\$48,125.78	\$8,190.06	\$13,328.46	\$69,644.30
DHIMA, ELVIS Z	\$17,284.52	\$0.00	\$0.00	\$17,284.52
DINAPOLI, KEVIN J	\$82,213.40	\$8,806.93	\$18,144.26	\$109,164.59
DIONNE, ERIC M	\$55,975.94	\$3,229.13	\$1,586.60	\$60,791.67
DIONNE, TAD K	\$70,722.25	\$13,488.79	\$8,114.36	\$92,325.40
DOLAN, DANIEL S	\$63,975.52	\$14,855.26	\$18,880.95	\$97,711.73
DONAHUE, DANIEL F	\$37,471.17	\$1,223.69	\$1,720.13	\$40,414.99
DONOVAN, LISA E	\$1,302.69	\$0.00	\$0.00	\$1,302.69
DOWNEY, JASON C	\$63,930.88	\$7,821.14	\$20,589.35	\$92,341.37
DOYLE, BARBARA J	\$36,999.78	\$461.60	\$12,668.06	\$50,129.44
DOYLE, BRANDON	\$3,077.58	\$0.00	\$0.00	\$3,077.58
DOYLE, BRITTON A	\$2,829.95	\$0.00	\$0.00	\$2,829.95
DUBE, ALLAN	\$56,941.08	\$12,250.58	\$3,853.82	\$73,045.48
DUBE, GILLES J	\$48,196.19	\$3,273.80	\$402.32	\$51,872.31
DUBE, STEVEN	\$62,455.25	\$1,316.56	\$231.00	\$64,002.81
DUCHESNE, EDMUND A	\$230.19	\$0.00	\$0.00	\$230.19
DUMONT, MATTHEW A	\$5,376.00	\$0.00	\$0.00	\$5,376.00
DURAND, PHILLIP A	\$2,592.00	\$0.00	\$0.00	\$2,592.00
DURHAM, CALVIN P	\$750.00	\$0.00	\$105.00	\$855.00
DYAC, CHARLES E	\$79,487.41	\$5,550.36	\$2,182.13	\$87,219.90
ELLIS, AMANDA B	\$11,998.14	\$0.00	\$0.00	\$11,998.14
EMANUELSON, GREGORY A	\$7,025.00	\$0.00	\$0.00	\$7,025.00
EMANUELSON, MATTHEW P	\$573.75	\$0.00	\$0.00	\$573.75
EMMONS, WILLIAM E	\$13,094.40	\$870.48	\$4,792.78	\$18,757.66
FAULKNER, JEREMY M	\$55,050.20	\$6,952.40	\$0.00	\$62,002.60
FAY JR., ROBERT J	\$13,710.00	\$0.00	\$0.00	\$13,710.00
FAY-FLEURY, BRIANNE A	\$1,228.13	\$0.00	\$0.00	\$1,228.13
FERENTINO, JEFFREY T	\$55,975.97	\$8,976.81	\$4,581.77	\$69,534.55
FLEMING, JOSEPH E	\$4,833.00	\$0.00	\$0.00	\$4,833.00
FORRENCE, JESS	\$86,153.22	\$0.00	\$20,651.20	\$106,804.42

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
FREDA - BARROW, MICHELLE M	\$7,009.88	\$0.00	\$0.00	\$7,009.88
FRIEDMAN, AMY W	\$26,910.97	\$0.00	\$164.94	\$27,075.91
FULLER, SCOTT A	\$40,135.68	\$5,978.19	\$0.00	\$46,113.87
GAGNON, ROBERT	\$44,650.00	\$0.00	\$684.33	\$45,334.33
GANNON, STEPHEN	\$82,230.92	\$5,770.97	\$23,531.03	\$111,532.92
GEER, JUDITH A	\$199.38	\$0.00	\$0.00	\$199.38
GENOVESE, BRYAN M	\$36,627.14	\$1,277.35	\$2,061.68	\$39,966.17
GIFFIN, CAROL T	\$32,864.00	\$0.00	\$376.35	\$33,240.35
GIRGINIS, FRANK A	\$7,100.00	\$0.00	\$0.00	\$7,100.00
GLENN, WARREN J	\$39,181.00	\$4,792.78	\$12,955.42	\$56,929.20
GLOWACKI, NATHAN D	\$38,499.04	\$3,569.88	\$3,698.72	\$45,767.64
GORA, ANDREW R	\$714.19	\$0.00	\$0.00	\$714.19
GOSSELIN, MICHAEL R	\$70,729.52	\$6,580.17	\$21,511.51	\$98,821.20
GOYAL, MEENAL	\$3,410.63	\$0.00	\$0.00	\$3,410.63
GRAHAM, DONNA L	\$47,784.81	\$3,042.95	\$12,668.06	\$63,495.82
GRAHAM, SARAH L	\$35,865.48	\$22,239.31	\$6,426.68	\$64,531.47
GRANT, LORI A	\$34,130.24	\$0.00	\$350.00	\$34,480.24
GRANT, MARGUERITE J	\$15,545.26	\$0.00	\$0.00	\$15,545.26
GREBINAR, KEVIN	\$79,117.88	\$6,202.88	\$14,457.56	\$99,778.32
GREENWOOD, TIMOTHY	\$47,042.85	\$3,811.00	\$2,662.72	\$53,516.57
GREGOIRE, RENEE S	\$2,418.75	\$0.00	\$0.00	\$2,418.75
GRELLA, FRANCES J	\$0.00	\$0.00	\$775.00	\$775.00
GUARINO, VINCENT R	\$82,213.40	\$930.91	\$6,206.00	\$89,350.31
HAERINCK, DENNIS	\$46,787.45	\$19,825.65	\$4,553.75	\$71,166.85
HAGGERTY, ROBERT	\$2,388.75	\$0.00	\$0.00	\$2,388.75
HANSEN, TODD M	\$79,389.70	\$7,699.58	\$24,866.07	\$111,955.35
HEBERT, DAVID R	\$47,421.28	\$564.32	\$10,797.16	\$58,782.76
HEWEY, BRIAN K	\$16,312.50	\$0.00	\$0.00	\$16,312.50
HIFFLER, KIM SARA I	\$17,797.36	\$326.66	\$1,754.00	\$19,878.02
HOEBEKE, JOSEPH	\$66,713.52	\$6,270.48	\$14,762.06	\$87,746.06
HOLT, ELIZABETH J	\$119.10	\$0.00	\$0.00	\$119.10
HOLTON, CYNTHIA E	\$0.00	\$0.00	\$600.00	\$600.00
HOULE, RYAN P	\$1,240.00	\$0.00	\$0.00	\$1,240.00
HUDON, JULIA A	\$197.57	\$0.00	\$0.00	\$197.57
HUNT, MATTHEW P	\$17,299.56	\$51.24	\$1,914.48	\$19,265.28
HURD, JOYCE	\$313.57	\$0.00	\$0.00	\$313.57
HUSSEY JR, KEVIN	\$47,873.76	\$4,625.50	\$15,399.38	\$67,898.64
INDERBITZEN, PAUL E	\$500.00	\$0.00	\$0.00	\$500.00
ISKRA, JAMIE L	\$57,122.81	\$1,829.94	\$10,797.16	\$69,749.91
JASPER, LAURIE A	\$12,375.90	\$0.00	\$0.00	\$12,375.90

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JEFFERSON, COLLEEN A	\$44,396.41	\$9,997.02	\$3,200.01	\$57,593.44
JELLEY, DAVID	\$172.19	\$0.00	\$0.00	\$172.19
JOHNSON, MICHAEL V	\$1,883.75	\$0.00	\$0.00	\$1,883.75
KAEMPF, DOMINIQUE A	\$1,359.88	\$0.00	\$0.00	\$1,359.88
KAEMPF, SUSAN M	\$36,999.77	\$0.00	\$189.25	\$37,189.02
KATSIKIDES, CHARLES J	\$47,862.12	\$2,911.21	\$6,741.72	\$57,515.05
KAUFFMAN, KEVIN A	\$2,622.76	\$0.00	\$0.00	\$2,622.76
KEARNS, TIMOTHY	\$59,696.05	\$7,023.18	\$4,822.08	\$71,541.31
KELLER, MATTHEW	\$63,937.44	\$17,242.39	\$13,018.06	\$94,197.89
KELLER, ZACHARY J	\$8,900.49	\$83.82	\$0.00	\$8,984.31
KENNEDY, JULIETTE D	\$44,464.73	\$0.00	\$489.29	\$44,954.02
KEW, WILLIAM J	\$48,393.20	\$3,655.69	\$24,444.42	\$76,493.31
KHALID, AISHA S	\$1,466.25	\$0.00	\$0.00	\$1,466.25
KIMBALL, SHERRIE J	\$18,695.01	\$56.09	\$2,418.24	\$21,169.34
KING, AMY	\$600.00	\$0.00	\$0.00	\$600.00
KING, DUANE G	\$19,734.78	\$0.00	\$0.00	\$19,734.78
KIRKWOOD, DEBRA M	\$47,311.95	\$514.72	\$12,668.06	\$60,494.73
LABRIE, LISA M	\$71,897.52	\$0.00	\$3,489.04	\$75,386.56
LACASSE, SHANTELE M	\$2,525.27	\$0.00	\$0.00	\$2,525.27
LAFRENIERE, SHIRLEY R	\$324.44	\$0.00	\$0.00	\$324.44
LAMARCHE, ROGER	\$64,091.43	\$12,046.03	\$15,599.38	\$91,736.84
LAMBERT, BRITTNEY	\$1,418.64	\$0.00	\$0.00	\$1,418.64
LAMBERT, ERIC	\$46,557.00	\$16,032.80	\$9,674.58	\$72,264.38
LAMPER, TIMOTHY	\$29,837.92	\$2,327.15	\$1,230.00	\$33,395.07
LAPPIN, JAMES H	\$45,788.82	\$4,345.43	\$4,272.86	\$54,407.11
LAROCHE, VICTORIA L	\$1,370.63	\$0.00	\$0.00	\$1,370.63
LATHROP, LEONARD T	\$700.00	\$0.00	\$0.00	\$700.00
LAVERY, ALYSON J	\$2,971.33	\$0.00	\$0.00	\$2,971.33
LAVERY, ANDREA L	\$1,702.25	\$0.00	\$0.00	\$1,702.25
LAVOIE, JASON	\$97,683.26	\$0.00	\$36,311.78	\$133,995.04
LAVOIE, PAMELA	\$42,701.25	\$276.09	\$969.90	\$43,947.24
LAWTON, KAREN MARIE	\$35,937.81	\$3,693.19	\$13,353.82	\$52,984.82
LEVASSEUR, RICHARD D	\$97.88	\$0.00	\$0.00	\$97.88
LEVASSEUR, SANDRA	\$1,215.69	\$0.00	\$0.00	\$1,215.69
LEVESQUE, KYLE M	\$2,801.12	\$0.00	\$136.64	\$2,937.76
LEVESQUE, SARAH A	\$5,601.50	\$0.00	\$0.00	\$5,601.50
LISCHINSKY, ADAM M	\$63,930.88	\$13,500.96	\$9,196.33	\$86,628.17
LLOYD, DEREK S	\$63,937.44	\$7,577.67	\$4,705.24	\$76,220.35
LUCONTONI, JASON	\$69,051.81	\$8,189.82	\$16,770.58	\$94,012.21
LUSZEY JR, THADDEUS	\$653.77	\$0.00	\$0.00	\$653.77

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
LYDON, KALIE L	\$0.00	\$0.00	\$338.38	\$338.38
LYKANSION, DANNY J	\$37,242.00	\$0.00	\$2,092.44	\$39,334.44
LYON, LISA M	\$4,954.50	\$0.00	\$0.00	\$4,954.50
MACDONALD, GLADYS A	\$15,795.13	\$1,396.37	\$0.00	\$17,191.50
MACDONALD, SCOTT J	\$64,049.92	\$6,376.23	\$38,751.41	\$109,177.56
MACPHERSON, SHERI L	\$5,235.18	\$45.50	\$0.00	\$5,280.68
MADDOX, RICHARD J	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MADEIROS, WAYNE	\$41,037.86	\$0.00	\$10,271.40	\$51,309.26
MAIER, KEVIN C	\$429.75	\$0.00	\$0.00	\$429.75
MALIZIA, STEPHEN A	\$107,452.20	\$0.00	\$12,668.06	\$120,120.26
MALLEN, MICHAEL	\$46,803.42	\$6,519.88	\$15,720.38	\$69,043.68
MAMONE, SEAN	\$48,397.74	\$14,555.04	\$6,126.20	\$69,078.98
MANNI, CHRISTOPHER J	\$9,523.20	\$602.64	\$2,105.92	\$12,231.76
MANNING, LARISSA E	\$2,686.75	\$0.00	\$0.00	\$2,686.75
MANOR, BERNARD C	\$9,525.00	\$0.00	\$0.00	\$9,525.00
MARCOTTE, ALAN D	\$64,188.64	\$10,496.73	\$17,324.13	\$92,009.50
MARQUEZ, VALERIE	\$33,046.03	\$221.41	\$8,597.66	\$41,865.10
MARTEL, ELIZABETH L	\$41,470.00	\$0.00	\$0.00	\$41,470.00
MARTINEAU, MICHELE	\$2,400.75	\$0.00	\$0.00	\$2,400.75
MARTINEAU JR, PAUL R	\$494.50	\$0.00	\$0.00	\$494.50
MASSE, KARYN A	\$9,584.77	\$0.00	\$0.00	\$9,584.77
MATTHEWS, CHARLES E	\$63,060.02	\$0.00	\$13,624.18	\$76,684.20
MCELHINNEY, STEVEN C	\$63,930.88	\$12,141.04	\$16,533.70	\$92,605.62
MCGOVERN, COREY S	\$798.76	\$0.00	\$0.00	\$798.76
MCGREGOR IV, JOHN D	\$65,316.74	\$2,884.97	\$19,736.36	\$87,938.07
MCGREGOR, SAMANTHA L	\$5,070.00	\$0.00	\$0.00	\$5,070.00
MCINTOSH, SHARA M	\$3,212.00	\$0.00	\$0.00	\$3,212.00
MCMILLAN, JANA M	\$45,267.23	\$2,111.61	\$4,686.00	\$52,064.84
MCMULLEN, AMY S	\$31,491.14	\$0.00	\$0.00	\$31,491.14
MCSTRAVICK, PATRICK M	\$63,937.44	\$10,752.88	\$6,729.00	\$81,419.32
MEGOWEN, RACHELLE M	\$63,937.44	\$2,875.06	\$14,274.18	\$81,086.68
MELANSON, DONNA	\$38,908.08	\$165.25	\$10,271.40	\$49,344.73
MELANSON, RICHARD	\$56,727.89	\$8,886.96	\$276.84	\$65,891.69
MICHAUD, JAMES A	\$86,514.77	\$0.00	\$16,908.98	\$103,423.75
MIRABELLA, JOHN J	\$63,937.44	\$3,102.13	\$1,524.00	\$68,563.57
MORAN, KYLE L	\$1,467.50	\$0.00	\$0.00	\$1,467.50
MORGAN, BRIAN D	\$46,784.67	\$3,333.89	\$4,190.43	\$54,308.99
MORIN, COREY L	\$1,083.75	\$0.00	\$0.00	\$1,083.75
MORIN, DAVID S	\$77,237.26	\$14,659.98	\$17,993.95	\$109,891.19
MORIN, DUANE	\$56,014.91	\$11,146.07	\$8,923.18	\$76,084.16

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MORRISSETTE, DIANE	\$35,378.00	\$24.63	\$10,797.16	\$46,199.79
MORRISSEY, PATRICK C	\$47,847.68	\$6,351.06	\$13,581.32	\$67,780.06
MORTON, COLBY J	\$47,685.13	\$3,341.53	\$4,076.54	\$55,103.20
MUDGE, LISA S	\$29,431.87	\$0.00	\$0.00	\$29,431.87
MULCAY, MICHAEL J	\$46,022.60	\$18,119.29	\$6,629.23	\$70,771.12
MURPHY, RYAN P	\$1,820.00	\$0.00	\$0.00	\$1,820.00
McGRAIL, JULIANNE M	\$2,832.38	\$0.00	\$0.00	\$2,832.38
NADEAU, BENJAMIN J	\$3,200.04	\$0.00	\$0.00	\$3,200.04
NICHOLS, PATRICIA A	\$2,546.27	\$0.00	\$0.00	\$2,546.27
NIVEN, MICHAEL R	\$70,729.52	\$7,766.55	\$16,828.18	\$95,324.25
NUTE, LISA A	\$85,832.52	\$0.00	\$13,624.18	\$99,456.70
O'BRIEN, BARBARA	\$26,335.67	\$303.08	\$0.00	\$26,638.75
O'BRIEN, JOHN J	\$85,812.38	\$0.00	\$10,797.16	\$96,609.54
O'SULLIVAN, PETER	\$2,124.50	\$0.00	\$0.00	\$2,124.50
OLESAK, WILLIAM	\$52,343.85	\$0.00	\$6,808.11	\$59,151.96
OLIVEIRA, ANTHONY M	\$1,190.63	\$0.00	\$0.00	\$1,190.63
ORDWAY JR, ROGER C	\$14,253.05	\$0.00	\$1,428.96	\$15,682.01
PALMER, GEORGIA L	\$8,241.75	\$0.00	\$0.00	\$8,241.75
PAQUETTE, JAMES	\$59,511.14	\$11,489.10	\$7,147.78	\$78,148.02
PAQUIN, ANN N	\$97.88	\$0.00	\$0.00	\$97.88
PARADISE, KRISTEN M	\$34,050.00	\$0.00	\$0.00	\$34,050.00
PATINSKAS, MARILYN M	\$4,968.00	\$0.00	\$0.00	\$4,968.00
PATTERSON, BRIAN R	\$17,797.36	\$115.29	\$1,719.84	\$19,632.49
PERKINS, ANDREW W	\$33,157.20	\$4,492.86	\$1,408.88	\$39,058.94
PETAJA, ROSEMARY	\$4,592.77	\$0.00	\$0.00	\$4,592.77
PETERSON, CHRISTINA M	\$20,752.50	\$0.00	\$0.00	\$20,752.50
PETERSON, EDWARD P	\$1,100.00	\$0.00	\$517.00	\$1,617.00
PETTINATO, DENISE M	\$8,923.50	\$0.00	\$0.00	\$8,923.50
PIETRASKIEWICZ, MICHAEL J	\$51,273.78	\$0.00	\$0.00	\$51,273.78
PIKE, NEIL W	\$0.00	\$0.00	\$21.78	\$21.78
PILLA, LINDA W	\$5,705.50	\$0.00	\$0.00	\$5,705.50
POOLE, HEATHER C	\$47,666.92	\$19,012.08	\$1,054.64	\$67,733.64
POWLOWSKY, MIKAYLA L	\$1,328.45	\$0.00	\$0.00	\$1,328.45
PROVENCAL, TOBY J	\$46,553.22	\$2,343.82	\$16,697.40	\$65,594.44
RANCOURT, TRACEY L	\$37,774.64	\$6,396.63	\$2,217.19	\$46,388.46
RICE, GERALD W	\$0.00	\$0.00	\$9.40	\$9.40
RICH, GREGORY C	\$44,726.22	\$25,888.51	\$8,251.06	\$78,865.79
RICKER, THOMAS	\$0.00	\$0.00	\$150.40	\$150.40
RIEL, JENNIFER L	\$43,883.63	\$0.00	\$13,624.18	\$57,507.81
RILEY, KEVIN T	\$63,937.44	\$2,508.28	\$11,397.56	\$77,843.28

Town of Hudson, NH
Employee Earnings
January 1, 2014 to December 31, 2014

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ROBERTSON, GAYLE A	\$35,144.19	\$4,944.97	\$761.73	\$40,850.89
ROBINSON, KELLY A	\$2,844.58	\$0.00	\$0.00	\$2,844.58
ROSENSTEIN, GLENNA D	\$12,418.82	\$0.00	\$0.00	\$12,418.82
ROSSO, DONNA MARIE	\$27,944.87	\$4,843.02	\$4,663.26	\$37,451.15
ROWE, KRISTINE M	\$3,059.08	\$0.00	\$0.00	\$3,059.08
RUDOLPH, MICHELLE	\$10,683.47	\$0.00	\$0.00	\$10,683.47
RUITER, DEVON E	\$723.75	\$0.00	\$0.00	\$723.75
SANDERSON, BARBARA B	\$980.00	\$0.00	\$2,075.66	\$3,055.66
SANDIN, VICTORIA	\$95.63	\$0.00	\$0.00	\$95.63
SANDS, JEFFREY S	\$45,788.82	\$6,443.56	\$15,722.32	\$67,954.70
SARGENT, JANELLE M	\$6,675.19	\$0.00	\$3,983.47	\$10,658.66
SCHOFIELD, BRIAN T	\$33,202.20	\$7,833.32	\$2,248.24	\$43,283.76
SCOTTI, THOMAS R	\$63,944.00	\$7,818.49	\$9,587.97	\$81,350.46
SCURINI, VINCENT	\$264.00	\$0.00	\$0.00	\$264.00
SHANHOLTZ, LEONA	\$210.26	\$0.00	\$0.00	\$210.26
SHARP, CYNTHIA L	\$7,307.69	\$0.00	\$0.00	\$7,307.69
SHEA, CHRISTINE E	\$18,358.54	\$108.54	\$3,893.28	\$22,360.36
SITEMAN, MICHAEL	\$21,204.00	\$1,312.27	\$6,940.62	\$29,456.89
SLIVER, JASON	\$0.00	\$0.00	\$61.95	\$61.95
SMITH, BRENT A	\$0.00	\$0.00	\$42.48	\$42.48
SMITH, DEBRA	\$3,038.75	\$0.00	\$0.00	\$3,038.75
SMITH, MILDRED T	\$70.69	\$0.00	\$0.00	\$70.69
SOJKA, ANNE L	\$299.07	\$0.00	\$0.00	\$299.07
SOWERBUTTS, JOHN B	\$121.50	\$0.00	\$0.00	\$121.50
SQUIRES, JULIAN R	\$0.00	\$0.00	\$120.64	\$120.64
ST. GELAIS, HECTOR A	\$4,833.00	\$0.00	\$0.00	\$4,833.00
STAFFIER-SOMMERS, DONNA L	\$42,701.20	\$590.29	\$347.27	\$43,638.76
STEVENS, LAURIE A	\$28,920.05	\$0.00	\$5,113.63	\$34,033.68
STICKNEY, DOREENA M	\$36,999.77	\$108.38	\$12,668.06	\$49,776.21
STICKNEY, JUSTIN R	\$5,088.00	\$0.00	\$0.00	\$5,088.00
STODDARD, DEBRA A	\$315.39	\$0.00	\$0.00	\$315.39
STONE, DAEGHAN M	\$1,845.20	\$0.00	\$0.00	\$1,845.20
STUART, DANI-JEAN	\$34,527.88	\$2,808.92	\$11,076.34	\$48,413.14
STYS, JAMES K	\$12,618.24	\$0.00	\$1,036.58	\$13,654.82
SULIN, DEAN	\$39,124.14	\$20,366.99	\$20,410.69	\$79,901.82
SULLIVAN, ANGELA D	\$540.00	\$0.00	\$0.00	\$540.00
SULLIVAN, THOMAS	\$50,404.50	\$27,751.19	\$21,082.26	\$99,237.95
SURETTE, BRIAN	\$514.50	\$0.00	\$0.00	\$514.50
SWAN, KELLEY A	\$11,685.14	\$0.00	\$0.00	\$11,685.14
SWEENEY, CHRISTINA D	\$18,481.14	\$0.00	\$0.00	\$18,481.14

Town of Hudson, NH
Employee Earnings
January 1, 2014 to December 31, 2014

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
TESSIER, JOSEPH D	\$70,786.85	\$250.52	\$12,668.06	\$83,705.43
THIBODEAU, MURIEL	\$72.50	\$0.00	\$0.00	\$72.50
THYNE, TAYLOR E	\$1,402.50	\$0.00	\$0.00	\$1,402.50
TICE, SCOTT J	\$77,866.84	\$965.51	\$13,581.05	\$92,413.40
TOLLEFSON, THOMAS J	\$2,048.75	\$0.00	\$0.00	\$2,048.75
TOPPER, MATTHEW G	\$37,454.56	\$78.68	\$5,485.52	\$43,018.76
TOUSIGNANT, ROBERT	\$92,141.58	\$258.90	\$15,251.02	\$107,651.50
TRIOLO, JOSEPH	\$47,573.18	\$1,308.06	\$315.77	\$49,197.01
TWARDOSKY, JASON A	\$65,984.01	\$21,357.06	\$3,798.00	\$91,139.07
VACHON, MICHELLE E	\$47,311.92	\$99.10	\$13,974.18	\$61,385.20
VANDEVENTER, EMILY J	\$1,293.75	\$0.00	\$0.00	\$1,293.75
VIENNEAU, CYNTHIA A	\$378.00	\$0.00	\$0.00	\$378.00
WEAVER, PATRICK M	\$7,335.60	\$0.00	\$0.00	\$7,335.60
WEBSTER, GARY	\$47,766.05	\$0.00	\$213.07	\$47,979.12
WEEKS, ERICH B	\$532.56	\$0.00	\$747.14	\$1,279.70
WHITE, CARLTON H	\$203.00	\$0.00	\$0.00	\$203.00
WILLIAMSON, JOYCE	\$860.72	\$0.00	\$0.00	\$860.72
WILSON, KATHLEEN	\$45,429.61	\$694.50	\$13,534.46	\$59,658.57
WINSOR, ALAN	\$46,282.50	\$22,416.21	\$4,895.37	\$73,594.08
YATES, DAVID	\$55,922.54	\$0.00	\$10,445.40	\$66,367.94
ZAKOS, PRISCILLA	\$10,717.16	\$0.00	\$4,387.51	\$15,104.67

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P01000	102 Plaza Inc.	23,296.21
C00253	17 Hudson Associates, LP	7,327.00
N04299	1987 Tamposi LTD Partnership	7,890.14
T01719	2-Way Communications Service, Inc.	25,706.72
W00250	3 Lions Ave, LLC	2,475.00
TV0760	36 Adelaide Street, LLC	25.86
A00142	7-Eleven, INC. Site 26698	10.69
A00114	A B Aquatics, Inc.	6,600.00
G00796	A Good Time D.J.'s, LLC	1,200.00
A01943	A Sons Construction	10.70
A01939	A. S. A. P. Fire & Safety	1,748.00
A00679	A.J. Mac, Inc.	1,744.00
D00783	A.J. Rose, LLC	946.00
A00135	A/D Instrument Repair, Inc.	955.20
S01537	A-1 Exterminator's Inc.	1,584.00
A00100	AAA Police Supply	16,554.00
A01341	Abbott Farms Condominiums	108.60
A00137	Abbott Laboratories	2,382.00
A00133	Able Air Corporation	134.41
A00370	Access A/V	10,721.90
A00405	Accurate Instrument Services	16,500.00
A01612	Ace Printing Company	16,251.93
TV0645	Acheson, Matthew	22.30
TV0034	Adams, Shawn & Tara	64.28
A00540	Adamson Industries	16,067.90
A00132	Ademero, Inc.	1,780.20
A00659	Adrian Name Plates	240.00
A00136	ADT Security Services, Inc.	1,200.60
A00662	Aerial Survey & Photo Inc.	2,800.00
A00664	AFSCME Council #93	17,133.60
A00672	Air Cleaning Specialists	3,664.88
A00670	Airex Corporation	886.86
TV0750	Albee, Heidi Ann	27.18
A00715	Alec's Shoe Store, Inc.	4,272.34
A00728	Alert - All Corporation	295.00
TV0573	Alexander, Kathy	30.28
A00775	All States Asphalt, Inc.	5,225.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
A00767	Allen, Angela	87.82
A00784	Allison, Brian	790.00
TV0722	Almeda, Lester	21.72
A00800	Alternative Logistics, Inc.	3,544.13
A00825	Alvirne High School	1,000.00
A00812	Amazon.com	13,376.09
A00855	American Auto Seat Cover, Inc.	140.00
A00872	American Flagging & Traffic Control	6,177.80
TV0662	American Freedom Assurance, Inc.	146.90
A00883	American Humane Society	31.95
A00923	American Planning Association	356.00
A01095	American Red Cross	5,000.00
A01266	American Society of Civil Engineers	45.00
A01267	American Society of Civil Engineers	250.00
A00808	America's Pets, LLC	126.71
A08014	AMSAN	137.07
A01678	Anco Engraved Signs & Stamps	28.00
A01681	Anderson Equipment Company, Inc.	2,085.00
A01775	Anger Welding & Equipment Inc.	1,572.65
A01757	Anger, Joseph	186.62
A01786	Animal Control Officers Association	80.00
A01789	Animal Rescue League	250.00
A01830	Anne's Country Florals, Inc.	580.80
A01840	Antifreeze Technology Systems	275.00
A01863	Apco International, Inc.	891.00
A01865	Apple Time, Inc.	1,038.89
A01872	Appraisal Institute HQ	335.00
A01887	APS Lighting & Sound - A/V	755.26
A01905	Aquatic Control Technology, Inc.	5,600.00
A01910	Arc Electrostatic Painting Company	685.00
A01907	Arc Source Welding Equipment &	981.63
A01925	Area News Group	10,647.35
A01268	ASCAP	330.00
A01947	Aschenbach Sr., Gary L.	295.00
TV0570	Ashworth, Victoria	1,325.02
A02001	AT&T	1,257.76
A02002	AT&T Mobility	1,014.48

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
A01967	Atlantic Safety Products	517.00
A02129	Attitash Grand Summit Hotel	191.00
TV0644	Auger, Jason V.	33.86
A02390	Auto Zone	2,636.62
A02552	Avery, Cassandra	220.00
A02551	Avery, William	250.00
B00073	B & C Glass, Inc.	75.00
B00077	B & H Photo-Video	2,990.00
B00080	B & S Locksmiths, Inc.	214.00
B00174	BAHR Sales Inc.	901.45
B00187	Baker, Jessica	60.00
B00198	Balukonis, Paul E.	4,125.35
B00779	Bank of New England	74.09
B00377	Barry, Patricia	137.60
TV0773	Bashalany, Johanna	3.30
B00632	Batteries Plus	1,752.36
B00635	Bauchman's Towing Inc.	175.00
B00644	BayRing Communications	21,282.77
B00070	B-B Chain Company	1,018.70
B00665	Beaulieu, Cheryl	260.00
B00667	Beaulieu, Thomas	275.00
B00700	Beike, John	48.03
TV0738	Belanger, Laurent P.	74.50
TV0677	Bender Realty Corp.	90.00
B00744	Bennett, Adam	1,020.00
B00745	Benning, Thomas L.	120.00
TV0567	Benoit, Brian & Margaret	65.65
B00736	Ben's Uniforms	502.50
B00741	Benton, Stephen R.	2,797.78
B00765	Bergeron Protective Clothing, LLC	30,873.92
B00787	Bernard, Leo	188.98
B00817	Bertrand, Olivia R.	90.00
B00999	Beverlie, Olivia	150.00
TV0646	Bielawa, Robert	3.32
B01020	Big Brothers / Big Sisters of	3,000.00
B01025	Bill Cahill's Super Subs	774.87
B01049	Bionda, Debora	36.87

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B01035	Bisbing, Pamela	999.96
B01065	BJT Holding, LLC	275.00
B01220	Blue Book	34.95
TV0774	Bluteau, Mark	3.30
B01287	Bobcat of New Hampshire	34,359.44
G01349	Body Armor Outlet, LLC.	21,946.56
B01325	Boisvert, Priscilla	2,005.70
TV0633	Boland, Ashley	10.00
TV0674	Bolduc, Laura	80.00
B01339	Bolduc, Robert	224.00
B01341	Bolduc, Trevor D.	144.00
B01344	Bonney-Liles, Sam	30.00
B01363	Border Area Mutual Aid Association	25.00
B01453	Boston & Maine Corporation	225.00
B01380	Boston Red Sox	1,240.00
B01472	Bot-L-Gas	1,951.36
B01480	Boucher, Alec	170.00
B01488	Bouley, Paul A.	113.94
B01500	Bound Tree Medical, LLC	12,536.28
B01483	Bourque, Kenneth	234.00
B01616	Bowen, Lori	90.00
B01667	Boy Scout Troop 21	48.00
B00076	Boyer, Norman	3.41
B01770	Boyer, Norman C.	1,000.00
B01669	Boyer's Auto Body	5,573.68
TV0706	Bozeman, Stephen	27.53
TV0596	Brabazon, Todd & Laura	96.49
TV0762	Bradley, Daniel & Jessica	81.03
TV0627	Brainard, Stephen & Barbara	23.50
B02001	Brewer, John A.	3,433.46
B02003	Brian Mason Electric	21,188.42
B02007	Bridges	4,000.00
B00228	Broderick, Patrick	262.50
B02044	Brookside Company, Inc.	7,000.00
B02050	Brookstone Builders, Inc.	1,690,501.97
B02076	Brousseau, Gerard J.	1,122.01
TV0585	Brown, Daniel & Louise M.	1,512.21

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B02227	Brownells, Inc.	1,304.97
B02256	BROX Industries, Inc.	875,643.05
B00093	BTT Enterprises LLC	210.83
B02325	Bulldog Fire Apparatus, Inc.	13,188.76
B02780	Burns Hill LLC	5,870.00
B02787	Burns, Kevin	398.95
B02805	Butler, Kate	1,223.00
B02803	Buxton, Michael	95.00
B02800	Buxton, Robert	45.00
B00640	Byrd, Betty	33.82
B02915	Byrne, John	2,206.00
C00077	C. H. I. P. S.	3,000.00
TV0597	Cadogan, Robert P.	5.58
C00180	Caesar's Atlantic City	460.00
TV0741	Camargo, Carlos	125.00
C00275	Camerota Truck Parts	5,960.73
C00310	Canelas, Jacob M.	80.00
C00335	Canobie Lake Park Corporation	4,680.00
C00336	Canon Solutions America, Inc.	1,780.49
C00337	Canon Solutions America, Inc.	3,057.89
C00339	Canon Solutions America, Inc.	29.47
C00430	Capitol Fire Protection Co., Inc.	720.00
TV0746	Capodilupo, Diane	16.04
C00539	Capri Pizza	305.00
C00543	Carbary, Bonnie L.	1,014.86
TV0598	Carbonneau, William	9.90
TV0733	Card, John & Connie	1,095.00
TV0647	Carlson, Priscilla	6.60
TV0653	Carney, Erin	40.00
C00607	Carpentier, Kathryn	445.51
C00618	Carpet Creations	15,280.00
C00632	Carrot-Top Industries, Inc.	168.73
C00645	Carter, Dolores J.	1,122.01
C00649	Carter, Sabrina	150.00
C00658	Cashell, John	213.53
TV0599	Catalano, Linda	56.13
C00668	Caterpillar Financial Services Corp	35,791.70

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C00659	Cavallaro, Chris	394.66
C00660	Cayot, David	2,802.56
C03110	CBC Innovis	619.95
S01126	CDM Smith, Inc.	8,250.00
C00050	CDW Government, Inc.	7,019.90
C00899	Central Equipment Company	406.00
C01010	Central Paper Products Co.	3,764.53
C01015	Central Realty, Inc.	3,125.00
C00775	Cerasoli, Raymond E.	572.00
C00776	Certified Laboratories	156.28
C01043	Chadwick-BA Ross, Inc	12,960.20
C01055	Chalk, Charles	3,049.26
C01051	Chamberlain, Robert	159.30
C01083	Chandler, Ron	908.00
TV0661	Chandronnait, Alfred & Simon	216.86
TV0648	Charest, Emile	10.69
C01100	Charles & Cross Street Assoc., LP	500.00
C01251	Chemserve Co., Inc.	18,217.55
C01261	Cheyne, Helen	183.70
C01267	Chief Supply Corp., Inc.	621.49
C01268	Child Advocacy Center of	3,000.00
C01630	CHLIC	77,088.42
TV0755	Choe, Seung	203.00
TV0710	Christ, Robert T. & Susan E.	820.17
C01534	Christie, Alexander	40.00
TV0696	Christman, Ron	17.97
C01599	Chunky's Cinema	1,208.90
C01605	Cialek, John	156.13
C01641	Cintas Corporation No.2	2,237.95
C01640	Cintas First Aid & Safety LOC#779	1,162.35
C01664	Citizens Bank	14,640.02
C01671	City of Boston	500.00
C01668	City of Manchester	175.00
C01701	Clarke, Daniel	615.81
C01702	Clarke, Daniel J.	244.72
C03000	CLD Consulting Engineers, Inc.	164,455.09
C01736	Clean Monster LLC	273.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0714	Clements, Darlene	17.30
TV0724	Cliff Antonnell Trust	3,123.09
C01800	Closs Jr., William R.	2,097.36
TV0609	Cloutier, Lucille	851.60
TV0245	Club National	225.00
C01926	Coast Maintenance Supply Co, Inc.	261.38
C00145	Cocci Computer Services, Inc.	137.00
C01970	Cognitive & Behavior Therapies	2,100.00
C01991	Cole, Patricia M.	1,122.01
C01990	Coleman, Richard	122.48
C02333	Comcast	12,131.79
C02341	Commission of Accreditation	4,065.00
C02504	Concrete Systems Inc.	6,480.50
C02517	Conley, Daniel	300.00
C02522	Conlon, Martin	665.08
C02673	Connor, James	198.40
TV0574	Consoli, Janet	42.36
C02763	Continental Paving Inc.	29,495.45
C02775	Control Technologies	20,289.08
TV0466	Cook, Edward G.	16.74
TV0728	Cooper, Sarah	40.38
C02860	CopQuest Public Safety	1,238.25
C02926	CoreLogic Real Estate Tax Service	17,564.16
TV0707	Cormier, Amy	9.90
C06408	Cormier, David	70.00
C02935	Cormier, Roland	175.00
C02938	Cornerstone Institutional LLC	1,850.00
C02950	Corriveau - Routhier, Inc.	952.40
TV0665	Cosier, James	37.80
TV0290	Costa, Christopher	30.49
C02956	Costa, Matthew	180.90
TV0783	Costello, John & Gail	88.89
C03021	Coulombe, Claude	88.90
C03074	Couronis, Jim	560.00
C03081	Couturier, Tom	312.00
C03088	Cranmer, Thomas	70.00
C03086	Crash Data Group, Inc.	899.00

**Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C03089	Craven, Kaela	16.00
C01395	Creative Product Sourcing, Inc.	2,382.04
C03101	Cremation Society of NH	1,500.00
C03133	Croce, Hannah Sharma	60.00
C03148	Croteau, Brian	3,240.00
C03152	Crowell, Timothy & Laura	15.44
C03450	CUES	1,800.00
TV0725	Cumberland Farms, Inc.	2,125.58
C03470	Cummings, Allison	36.97
C03550	Cummins Northeast Inc.	351.70
C04050	Cybercomm Inc.	17,305.61
C04057	CyberGuys!	676.21
D00072	D & S Custom Covers	792.00
D00096	D.R. Guilbeault Air Compressor, LLC	151.00
D00331	Daigle, Bruce	168.20
D00336	Dakin, Terry	2,190.00
D00385	Dana Drive LLC	3,400.00
TV0133	Dane, William	10.69
D00405	Daniel Webster Council, Inc.	415.00
D00407	Dastou, Bill	2,113.00
D00420	Dave's Septic Service Inc.	6,288.64
TV0687	Davis, Alan	29.09
D00069	DBA Stellar Motor Group	550.37
D00447	De Lage Landen Financial Serv. Inc.	15,957.40
D00477	DeAngelis, Paula	5,618.50
D00476	Dearborn, Joan	450.00
D00507	Deco, Inc.	11,732.90
D00511	DeGruttola, Gary	54.39
TV0006	Dejesus, Donald	95.50
D00514	Dell Marketing L.P.	26,590.21
D00535	Deluxe Business Checks	225.38
D00547	Demanche, Jon	146.90
TV0628	Demers, Maurice	13.20
TV0600	Denapoli, Dana	33.85
D00543	Deng, Pharith	6,473.27
D00557	Dennis K. Burke, Inc.	327,990.07
TV0614	D'Entremont, Michael	49.50

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00571	Dependable Lock Service, Inc.	653.00
TV0730	Derry Street, LLC	1,544.16
D00590	Desrochers, Derek	435.00
TV0759	Devereaux II, William	9.90
D00720	Dick Doherty Comedy Productions	3,000.00
D00725	Dickinson, Kenneth	278.64
D00780	Dig Safe System, Inc.	4,162.98
D00810	Digitize, Inc.	995.00
D00842	Dionne, Eric	101.96
TV0697	Dionne, Jerard	24.97
D00848	Dionne, Tad	84.01
TV0754	Dipalma, Maureen F.	1,046.11
TV0777	Distefano, Richard E.	102.29
D00868	Diversified Inspections / ITL	1,711.84
TV0771	DLM Properties LLC	24,396.67
D00869	DLT Solutions	1,995.08
D00876	Dobens, David K.	2,005.70
D00883	Doherty, Ronald G.	234.00
TV0601	Donahue, Thomas & Kathleen	27.19
D00897	Donovan Equipment Co., Inc.	7,897.64
D00899	Donovan Spring Co., Inc.	3,130.40
P01302	Doris Provencal Irrevocable Trust	1,604.00
TV0575	Dorval, Laurie	38.35
TV0775	Doucett, Michael	3.92
F00853	Doug Flutie Jr. Foundation	40.00
D00930	Douglas Manufacturing Corp.	3,340.33
O00555	Doward, Roger A.	10,037.56
D00940	Dowd, David W. Jr.	1,898.00
D00975	Downey, Jason	3,753.40
D00977	Doyle, Barbara	1,225.87
D01044	DR Power Equipment	107.95
D01298	Drummond Woodsum & MacMahon	45,446.45
D01302	Dubay, Patricia	36.66
D01305	Dube, Gilles	479.98
D01315	Dube, Steve	76.44
D01346	Dubuque, Renee A.	1,384.11
D01677	Dumont III, Leo A.	50.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D01658	Dumont, Donald R.	548.42
D02005	Durham, Calvin P.	507.50
D02115	Dyac, Charles	203.00
E00040	E. W. Sleeper Co.	255.87
E00061	Eastern Industrial Automation	708.86
E00069	Eastern Minerals, Inc.	81,864.96
E00101	Eastern Propane	536.65
E00104	EastPoint Lasers	395.00
E00152	Edible Arrangements - 130	117.74
E00015	EDM Publishers	99.49
E00200	Electric Light Company	8,756.00
E00221	Elite K-9, Inc.	1,883.96
E00330	Emblem Enterprises Inc.	266.92
E00348	Emergency Education Consultants LLC	700.00
E00340	Empey, Richard	175.75
E00422	Energy North Propane, Inc.	548.80
E00495	EPA, LLC	1,168.10
E00725	Esco Awards	53.50
TV0758	Espinola, Jennifer	46.20
E00736	ESRI	2,466.85
E00755	Estate of Brandon Masterson	79.50
E00750	Etchstone Properties, Inc.	15.11
E00760	Events Your Way LLC	50.00
E00759	Everett J. Prescott, Inc.	17,802.73
E00770	Evident	813.00
E00855	Exacom Inc	7,838.00
F00118	F & T Products	494.00
F00080	F.B. Hale	3,210.00
F00120	F.W. Webb Company	13.42
F00123	FairPoint Communications	66,343.03
G01430	Family Promise of Greater Nashua	3,000.00
F00130	Farris, Arthur	519.00
F00140	Faulkner, Jeremy	363.57
F00153	FBI - LEEDA	550.00
F00200	Federal Express Corporation	125.53
F00227	FEF Moving, LLC	1,760.00
F00230	Felix Septic Service, Inc.	225.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F00239	Fence Solutions, Inc.	494.00
F00264	Ferentino, Jeffrey	300.08
TV0709	Ferguson, Robert S.	135.00
F00265	Ferlan, John	215.00
F00266	Fernandes, Donald	242.00
TV0776	Ferrelli, Shannon	54.91
TV0602	Field, Cheryl	50.74
TV0603	Fillipon, Joseph	95.01
F00297	Fingerprint America, Inc.	653.00
F00337	FIOANH	15.00
F00325	Fire Engineering	67.00
F00343	Fire Protection Contractor Mag.	65.00
F00365	Fire Tech & Safety of N.E.	4,679.37
F00340	Firehouse Magazine	39.00
F00367	Firematic Supply, Inc.	1,248.15
F00421	First Student Inc.	3,795.00
F00426	Fisette Small Engine	557.85
TV0715	Flaherty, Jerome	17.66
F00762	Fleet Ready Corporation	22,274.79
F00760	Fleetpride, Inc.	860.16
TV0571	Foley, Barbara	36.00
TV0742	Foley, David D.	25.06
F00998	Foltz, Terry	260.00
F01020	Ford Motor Credit Company	49,769.59
F01016	Ford of Londonderry	16,575.35
F01024	Foremost Promotions	430.89
F01023	Forensic Consulting Associates	800.00
F01073	Foti, Harrison J.	160.00
F01080	Foundation Medical Partners, Inc.	360.80
F01179	Francoeur Trustee, Gary	750.00
F01190	Franklin Paint Co., Inc.	3,110.00
F01400	Fred Fuller Oil Company	19,074.16
TV0576	Freda-Near, Melissa	93.36
F01480	Fredette, Walter	755.00
F01511	Fredrickseal Inc.	153.82
F01560	Freightliner of NH, Inc.	1,867.16
TV0765	French, Kristen	4.78

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F01650	Friend Lumber	54.82
F01740	FSP Books and Videos	415.62
F01886	Fuller, Scott	230.82
F01920	Future Supply Corporation	6,047.46
W00815	G. H. Berlin Windward	3,817.64
G00160	Gadbois, Gerry	160.00
TV0686	Gagnon, Gerald A.	13.26
G00181	Gagnon-DeCost, Kristin L.	210.00
TV0692	Gallant, Christopher	9.81
TV0605	Gallant, David J.	33.00
G00256	Galvin, Keith J.	120.00
TV0718	Gannino, Alice	70.50
G00354	Garabedian, Victor	676.00
G00350	Garcia, Angel	1,759.00
G00340	Garcia, Humberto	215.00
G00381	Gardner-Connell, LLC	1,151.35
G00359	Gate City Fence Company, Inc.	23,710.00
G00370	Gate City Monument, Inc	456.00
G00363	Gateways Community Services	2,000.00
G00423	Gedzuin, Patricia A.	1,672.50
G00475	Gendron, Richard E.	3,245.52
G00500	General Code Publishers	2,071.53
TV0632	Genest, Bruce	31.75
G00802	George Goedecke & Son, Inc.	582.00
G00707	George Wiley Consulting Group, Inc.	1,010.00
G00705	George's Apparel Inc.	1,169.00
G00710	Gerlach, Theresa	400.00
G00060	GFWC - Hudson Jr. Woman's Club	250.00
G00720	Gilbert Driveline Services & Supply	418.77
G00737	Gilbert, Charles L.	2,906.59
TV0711	Gilbride, John D. & Denise L.	531.65
TV0634	Gilligan, Bridget	70.00
G00741	Gill's Appliance Repair	617.90
TV0721	Girijavallabhan, Sarath	33.08
G00798	Goldberg, Kyle	2,206.00
G00800	Goodale's Bike & Ski, Inc.	3,189.98
G00826	Gorham Leasing Group	7,591.12

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0458	Goulet, Danny	65.76
G00875	Govconnection, Inc.	31,412.22
G01091	Government Finance Officers Assoc.	225.00
TV0726	GPR Realty LLC	11,554.19
G01250	Graham, Donna	1,416.09
G01255	Graham, Sarah	70.00
G01257	Grainger	4,448.43
G01330	Granite State Designers &	100.00
G01335	Granite State Glass	1,580.00
G01342	Granite State Minerals, Inc.	95,542.60
G01353	Granite State Roofing	2,100.00
G01355	Granite State Stamps, Inc.	36.72
G01413	Gray's Contracting	950.00
K00808	Greater Nashua Council	2,000.00
TV0651	Greater Nashua Habitat for Humanity	10.69
G01431	Greater Nashua Mental Health Center	9,000.00
G01432	Grebinar, Kevin	179.50
G01435	Green - Key Horticultural Services	100.00
G01470	Green Mountain Partners	775.00
G01480	Greenwood, Timothy	301.34
G01750	Guarino, Vincent	557.15
G01760	Guest Services	125.05
TV0663	Gursky, Krista	40.00
G01778	Gursky, Ryan	150.00
G00700	GZA Geoenvironmental, Inc.	39,289.86
B01450	Hage Hodes	182,262.94
H00130	Half Moon Education Inc.	269.00
H00180	Hamel, Marc F.	160.00
H00305	Hammerhead Rental Properties LLC	1,000.00
H00303	Hampshire Fire Protection Co., Inc.	229.00
H00348	Hansen, Todd	70.00
H00428	Harbor Homes, Inc.	3,000.00
H06402	Harcore Group, Inc.	188.01
H00450	Harold Estey Lumber, Inc.	2,085.00
TV0751	Harrington Jr., Cornelus V.	272.17
TV0664	Harrington, Kerrie Jean	66.50
H00522	Harris Computer Systems	34,259.06

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
H00524	Harris Equipment Repair Service Inc	75.00
H00520	Harris, A.H. & Sons, Inc.	1,030.09
TV0577	Harris, Christina	8.32
H00510	Harris, Steve	468.00
H00528	Harry W. Wells & Sons Inc.	5,206.00
TV0757	Haseltine, George A.	10.74
TV0137	Hatch, Jennifer	58.46
H00565	Health Trust	812,842.35
L00033	Health Trust	994,323.57
H00572	Healthy At Home, Inc.	600.00
H00570	Heating Specialties of NH, Inc.	1,550.41
H00567	Hebert, David	160.00
TV0701	Heger, John & Stephanie	14.49
TV0719	Hennessey, Danyel	250.00
H00610	Hergenbahn, Ross	480.00
H00611	Heritage Crystal Clean	576.15
TV0593	Heroux, Julie & Carl	134.06
H00609	Hess Communication Services, Inc	9,760.00
H06222	Higgins Office Products, Inc.	4,090.05
H00638	Hilbert, Mark R.	715.00
H00678	Hillsborough County Treasurer	2,359.53
H00854	Hillsborough County Treasurer	3,064,665.00
H00855	Hillsborough County Treasurer	1,270.40
TV0629	Hines, Diane & Richard	30.49
H00905	Hi-Way Safety Systems, Inc.	31,336.55
H00968	Hodsdon, Connor	130.00
H00980	Hoebeke, Joseph	135.73
H00984	Hogan, Michael	493.00
TV0673	Holmes, Angenette	65.67
H00991	Holmes, Timothy R.	175.00
H00995	Holt, Elizabeth	191.18
H01021	Home Depot Credit Services	9,229.65
H010552	Home, Health & Hospice Care	16,000.00
H01214	HOTSTART Inc.	368.05
H01227	Howard P. Fairfield, LLC	31,898.20
H01330	Hubert, Margaret	68.84
H01350	Hudson Animal Hospital, Inc.	1,289.02

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
H01445	Hudson Chamber of Commerce, Inc.	905.00
H01447	Hudson Commercial Associates, LLC	5,869.31
H01480	Hudson Firefighter's Relief	808.20
H01886	Hudson Grand Rental Station	219.74
H01650	Hudson Lion's Club	250.00
C01993	Hudson Mobile Estates	890.00
H01754	Hudson Police Employee Association	21,519.00
H01755	Hudson Police, Fire and	3,804.00
H01786	Hudson Post #48	1,500.00
H01822	Hudson Postmaster	500.00
H01838	Hudson Quarry Corp.	4,190.00
H01839	Hudson Quick Stop	20,138.16
H01950	Hudson School District	32,815,052.60
H02200	Hudson Trophy Company	6,806.00
H02250	Hudson True Value Hardware	8,717.48
H02270	Hudson United Soccer Club	250.00
H02275	Hudson Youth Baseball	180.00
TV0744	Huestis, Jason	36.74
H02556	Hunt Company, Inc.	339.98
H02552	Huntress Uniforms	646.95
H02558	Hurst, Debra	357.03
H02562	Hussey, Kevin, Jr.	314.40
I00015	IAAO	640.00
I00805	IACP - Membership	120.00
I00025	IAFC	792.00
I00150	ICMA Retirement Trust - 457	117,495.33
I00234	Ikon Financial Services	1,449.96
I00193	IM Wireless	44.99
I00344	In the Line of Duty	115.00
I00290	Independent Electric Supply	349.63
I00035	Inderbitzen, Paul	96.24
I00755	Industrial Protection Services, Inc	382.00
I00759	Infantino, Scott	759.00
I00760	Information Management Corporation	8,445.00
H00297	Ink Outside The Box	2,190.00
I00814	International Association for	1,100.00
I08012	International Code Council	422.00

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I00806	International Code Council, Inc.	325.00
I00817	Interstate All Battery Center	1,162.85
I00195	IPMA Assessment Services	892.25
I00039	Ireland, Joseph	1,100.00
I00855	Iron Duck	70.00
I00890	Irving Energy	60.00
I00900	Irwin Marine	160.92
J00093	J&J Heating & Air Conditioning Inc.	198.00
J00100	J. S. Towing Connection	40.00
S00267	J. Sallese & Sons, Inc.	211.15
J00040	J.C. Schultz Enterprises, Inc.	22.79
TV0727	J.K.S. Realty LLC	18,580.20
TV0650	Jacques, Renee	83.80
J00165	JAK Industrial Products	14,500.00
TV0763	Jarry, Dominic	121.00
J00194	Jarta, Inc.	456.54
J00200	Jasper Corporation	1,400.00
J00252	Jay-Mor Enterprises, Inc.	233,302.10
J00400	Jefferson Solutions, Inc.	3,600.00
J00360	Jefferson, Colleen	84.00
J00460	JEMS	74.00
TV0695	Jeremy Heath	8.62
H01980	John & Tammy Eaton	633.00
J00901	John Deere Landscapes/Lesco	1,288.78
J00090	John E. Reid & Associates, Inc.	550.00
T01718	John Turner Consulting, Inc.	7,250.00
TV0635	Johnson, Brianna	50.00
J01009	JOK's Auto Sales & Service Inc.	80.00
J01350	Jones & Bartlett Publishers	625.50
TV0578	Jones, Marc & Mary Beth	85.33
J01495	Jordan Equipment Co.	12,076.70
J01609	Jurewicz, Raymond	142.94
J00105	JWC Environmental	20,697.00
TV0630	K & M Developers, LLC	77.01
K00064	Kansas State Bank	106,572.43
K00067	Kase Printing, Inc.	4,894.00
K00070	Katsohis, Gregory	3,244.79

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K00105	Keach - Nordstrom Associates, Inc.	157.50
TV0740	Keegan, Mari	125.00
K00340	Keller, Matthew	298.96
K00343	Keller, Zachary	25.04
R00456	Ken Allis	1,961.00
K00415	Kenison, Bruce A.	605.00
K00416	Kenison, Erik F.	575.00
K00440	Kennedy, Juliette	620.67
K00445	Kennedy, Robin	650.00
K01125	King, William F.	90.00
K01137	Kinney Towing & Trans. Inc.	1,000.00
TV0631	Kirata, Zaid	13.20
G01249	Kirkwood, Debra	500.24
TV0583	Klimas, Kenneth	585.21
K01223	Knight, Kyle J.	45.00
TV0592	Knightly, Michael & Mary	6.58
K01229	Knox Associates, Inc.	99.00
K01240	Konica Minolta Business Solutions	361.72
K01241	Konica Minolta Business Solutions	2,887.51
K01257	Kostro, Kyle	56.00
TV0716	Krishnasamy, Raja	179.01
K01299	Kronos Inc.	2,947.18
TV0764	Krzyzek, Cathy T.	13.80
TV0594	Kuehler, Mary Catherine	50.29
K01300	Kustom Signals, Inc.	580.14
K01325	Kuzmick, David	150.00
L00070	Labrie, Lisa	598.00
L00102	Lacasse, Renee	1,000.00
L00088	Lacy, Angela	25.00
L00083	Lafayette Instrument	152.00
L00096	Laforge, Stephen	1,300.00
TV0723	Laguerra, Sandra	57.85
TV0752	Lai, Chengjung	252.77
L00094	Laine, Jonathan	43.69
TV0626	Lamarche, James	10.25
L00154	Lambert, Brittany	122.00
L00166	Lambert, Eric	244.95

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L00175	Lamonica, Tony	920.00
TV0659	LaMothe, Diana	40.00
L00177	Lamper, Timothy	2,596.05
L00212	Lamprey Healthcare	8,000.00
L00244	Laroche, Victoria	218.00
L00258	Latham, Rick	70.00
L00345	Lavoie, Gary	1,100.00
L00347	Lavoie, Jason	223.97
L00350	Lavoie, Mitchell	30.00
L00352	Lavoie, Tyler Jason	40.00
L00271	Lawlor III, John J.	2,900.00
L00277	Lawton, Karen	19.99
TV0054	Layman, Chris	40.00
TV0666	Leathermann, Terrence	13.39
L00372	Leblanc, Ken	156.00
TV0732	LeClair, Mrs.	125.00
L00383	LeMay, George W.	150.00
L00393	Lemonade.net	200.00
TV0699	Leser, John F.	80.50
TV0702	Leto, Joseph A.	8.88
TV0688	Levesque, Gary M.	23.89
L00515	Levesque, Ted	442.00
L00533	Levine, Matt	520.00
L00534	Levy, Doreen	800.00
L00516	Lewis Engineering, PLLC	500.00
TV0720	Lewis, Bruce	1,406.31
TV0595	Lewis, Sean	103.01
L00410	LexisNexis	2,684.08
L00398	Lexisnexis Matthew Bender	560.83
L00411	LexisNexis Risk Data Management	128.30
L00035	LGC - PLT, LLC	213,996.36
L00045	LHS Associates, Inc.	5,666.81
L00525	Libby, Helen M.	1,002.85
L00526	Libec Sales of America, Inc.	38.00
L00529	Liberty International Trucks	1,312.63
L00700	Liberty Utilities	67,333.95
L00691	Lindquist, Susanne G. Rev. Trust	45.27

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TV0637	Lindsay, Peter	6.01
L00692	Lionel's Wheel Alignment, Inc.	95.95
L00671	Liquid Planet, LLC.	1,627.00
L00010	L'Italien, Ollive	1,103.00
L00016	LK41 Real Estate, LLC	2,216.00
TV0589Q	Lloyd, Kurt	28.63
L01240	Lomont Molding	296.93
L02079	Loughran, Shawn	765.00
L02254	Low, Richard F.	1,122.01
L02267	Lowell Road Veterinary Center	385.00
L02270	Lowell Sun	159.60
L02275	Lowes	3,800.32
L00041	LSI Title Agency, Inc.	1,086.48
L02385	Lucontoni, Jason	702.56
TV0782	Luong, Cuong C.	281.37
L02387	Luszey, Thaddeus	43.50
TV0616	Luszey, William	67.46
L03490	Lynn Card Company	312.90
TV0679	Lyon, Kenneth & Patricia	89.10
M00055	M & M Electrical Supply Co.	180.61
H01737	M & M Francoeur & Sons, LLC	4,887.00
M00060	M & N Sports	18,727.65
M00040	M. B. Maintenance, Inc.	9,678.80
TV0590	MacDonald, Deidre	6.77
M00172	MacDonald, Gladys	39.91
E00057	Mach V Group - East Coast Emergency	15,378.01
M00193	Mackensen & Company, Inc.	52,370.04
TV0736	Mackey, Jessica	100.00
M00200	MacMulkin Chevrolet	74,152.27
TV0703	Maddox, Thomas	14.94
M00227	Madeiros, Wayne	34.99
TV0749	Magill, Michael	6.05
TV0667	Magoon, Paul E.	112.99
TV0753	Mahaney, Kyrra	125.00
M00315	Maine Association of	30.00
O00551	Maine Cleaners Supply, Inc.	608.24
M00317	Maine Oxy/Spec Air	1,755.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M00296	Maine Technical Source	1,060.00
M00398	Malizia, Daniel	132.00
M00400	Malizia, Stephen	999.96
M00345	Malley Electric, Inc.	373.35
TV0654	Malonson, Elaine	47.85
M00350	Mammoth Fire Alarms, Inc.	48.28
M00360	Mamone, Sean	203.00
M00399	Manchester Mack	19,572.63
M00390	Manchester Parker Store	2,056.96
M00396	Manchester Suburban Basketball Leag	2,500.00
TV0591	Manganello, Richard	20.46
M00522	Marcotte, Alan	240.00
TV0693	Marino, Gerard	10.69
M00551	Markertek Video Supply	1,025.82
M00700	Market Basket	900.26
M00707	Markey, Jennifer	3,000.00
M00650	Marquez, Valerie	2,256.97
M00740	Marshall & Swift	854.15
M00739	Marshall, Richard	1,122.01
M00746	Martineau, Halie	172.00
M00756	Martineau, Paul	1,666.00
M00754	Martineau, Paul R., Jr.	122.00
M00730	Masco Contractor Services	1,800.00
M00773	Masiello Group	361.93
TV0638	Masiello Relocation	28.26
M00765	Massachusetts Municipal Association	280.00
M00775	Masse Fire Protection Services	175.00
M00950	Mata, Samantha	40.00
M00975	Matthew Bender & Co., Inc.	77.08
M01078	Maynard & Lesieur, Inc.	18,049.34
M01105	Mazzola, Michael	1,000.00
M00020	MB Tractor & Equipment	3,566.40
M01115	McAdam, Sarah	60.00
M01130	McCann, Arthur	156.00
TV0672	McCarthy, Daniel	15.03
M01181	McCobb, Scott P.	1,774.17
M01193	McCoy, Morgan	90.00

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M01191	McDermott, Shawn	180.00
TV0698	McDonald, Holly	30.00
M01189	McDowell, Eric	170.00
M01195	McGill's, Inc.	305.45
M01206	McGrail, Julianne M.	224.00
TV0684	McGranahan, Jean	22.73
M00052	McGregor, John	345.21
M01212	McIntosh, James Scott	60,674.08
M01216	McKinley, Matthew R.	140.00
M01213	McKissock	279.90
M01253	McMillan, Jana	131.75
TV0748	McPartlan, Scott	9.27
TV0655	McTaggart, Griffin	40.00
M01290	Medical Priority Consultants, Inc.	53.00
M01286	MedicEd.com, Inc.	55.00
M01272	Megowen, Rachelle	44.90
M01280	Meier, Nancy L.	2,242.08
M01275	Melanson, Donna	44.38
M01283	Melanson, Richard	165.32
TV0739	Mendes, Dana	125.00
M01634	Mercury Systems	6.91
TV0767	Merullo, Anthony	12.08
TV0640	Miceli, Laurie	16.51
M01501	Michaud, Dennis	15.98
M01507	Michaud, James	1,756.89
K00997	Midwest Motor Supply Co. Inc,	407.26
TV0694	Mike's Pie, LLC	1,514.80
M01650	Mill Metals Corporation	4,306.29
TV0772	Miller, Kristie	59.50
M01670	Minuteman Fire & Equipment Rescue	639.98
M01673	Miracle Recreation	154.50
TV0587	Mona, Joseph & Loretta	6.60
M01710	Monadnock Mountain Water, Inc.	894.50
M01716	Monfette, Michael J.	24.85
M00721	Mooers, Gary	69.96
M01739	Moose & Sons Welding, Inc.	950.00
M01745	Morgan Press, Inc.	686.00

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M01748	Morgan, Brian	65.00
M01759	Morin, Duane	371.50
M01795	Mosaic Technology	20,301.15
M01885	Motel 6	495.93
TV0708	Mullet, Lee	125.00
M02267	Municipal Management Assoc. of NH	100.00
M02255	Municipal Pest Management Service	22,200.00
M02226	Murphy, Sean T.	100.00
M02225	Murray, Shawn	1,753.21
TV0617	Myers, Seth	16.51
N00009	N.E.O.A.	600.00
N03592	N.H. Signs	95.00
N00103	N.N.E.R.P.C	85.00
N00141	Nadeau Park, LLC	14,400.00
TV0735	Napp Realty Trust	1,719.96
N00290	Nash Family Investment Properties	56,027.46
N00747	Nashua Farmers' Exchange, Inc.	2,087.05
N00777	Nashua Harley-Davidson & Buell	107.83
N00925	Nashua Outdoor Power	1,012.59
N00975	Nashua Police Department	3,375.00
N01038	Nashua Region Solid Waste	11,395.00
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	13,691.00
N01150	Nashua Wallpaper & Paint Co.	71.98
N00400	Nashua, City of	193.00
N00401	Nashua, City of	362,614.99
M01495	Natick Auto Sales, Inc.	462.08
N01899	Nation Wide Ladder & Equip. Co. Inc	474.95
N01050	National Alliance for Youth Sports	300.00
N01290	National Assoc. of EMS Educators	90.00
N01225	National Association of	2,050.00
N01450	National Law Enforcement Supply	990.10
N01460	National Medical Education &	300.00
N01848	National Pen Corporation LLC	974.56
N01854	National Registry of EMT's	270.00
N01885	National Seminars Group	676.00
TV0678	NationStar Mortgage, LLC	2,150.53

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N01940	Nault Enterprises, Inc.	1,199.00
N01945	Naval Surface Warfare Center	300.00
N01965	NDAA	165.00
N00026	NEAFC, Inc.	25.00
N02449	NECPE	473.00
N00049	NEHA	95.00
N01984	Nelson, Mitra R.	300.00
N02095	Neopost Leasing	1,970.70
N02096	Neopost USA Inc	248.99
N02150	Neptune, Inc.	9,844.60
N02229	New England Aquarium Corporation	1,188.05
N02230	New England Association of	60.00
N02250	New England Barricade Corp.	135.60
N02344	New England Federation of Humane	175.00
N02346	New England Fire Equipment and	6,126.43
N02361	New England Lacrosse Partners, LLC	1,871.54
N02365	New England Municipal Equipment Co.	761.29
N02368	New England NEOA	650.00
N02370	New England Paper & Supply	4,004.64
N02388	New England Real Estate Journal	139.00
N02425	New England State Police Info Net.	100.00
TV0496	New England Toy Train Collectors	50.00
N02563	New Hampshire Amateur	420.00
N02604	New Hampshire Association	70.00
N02568	New Hampshire Association of	225.00
N02575	New Hampshire Association of	100.00
N02590	New Hampshire Association of	849.00
N02606	New Hampshire Association of	270.00
N02620	New Hampshire Bar Association	520.00
N02671	New Hampshire Coalition for	250.00
N02664	New Hampshire Commercial	125.00
N02899	New Hampshire Department of	100.00
N03032	New Hampshire Division of Fire	1,000.00
N02991	New Hampshire Fire Prevention	36.00
N03040	New Hampshire GFOA	25.00
N03110	New Hampshire Health Officers	140.00
N03114	New Hampshire Hydraulics, Inc.	525.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N03090	New Hampshire Lakes Association	6,700.00
N03174	New Hampshire Local Welfare	15.00
N03228	New Hampshire Municipal Assoc., Inc	21,834.72
N03355	New Hampshire Planners Association	385.00
N03215	New Hampshire Print & Mail Services	54,683.24
N03396	New Hampshire Public Works MAP	95.00
N03449	New Hampshire Retirement System	3,275,531.52
N03551	New Hampshire Retirement System	24,222.77
N03588	New Hampshire Safe & Lock Co., Inc.	473.40
N03679	New Hampshire Tax Collectors'	90.00
N03702	New Hampshire Youth Lacrosse Assoc.	1,015.00
N02360	New Horizons Computer Learning	1,185.00
N02200	Newegg, Inc.	2,415.53
N00051	NFPA	430.00
N00052	NFPA	1,295.00
I00800	NGO BUI LLC	999.00
TV0625	Nguyen, Kelly	34.65
N02668	NH Building Officials Support Staff	75.00
N00069	NH D.A.R.E. Officers Association	100.00
N00060	NH DHHS	6,768.00
N03065	NH Emergency Dispatchers Assoc.	100.00
N03071	NH Housing Finance Authority	35.00
N02661	NHBOA	610.00
N00057	NHCOPSA	75.00
N03589	NHRPA	135.00
N04284	Nichols, Cecile Y.	2,935.65
TV0652	Nichols, Rose W.	68.50
N04275	Nick's Roast Beef & Pizza	140.00
TV0639	Nieuwsma, Mara	77.53
N04857	Northeast Kustom Kreations, LLC	215.00
N04865	NorthEast Mailing Systems, LLC	231.00
N04853	Northeast Safety Supply	75.00
N04863	Northeast Utilities	2,006.32
N04864	Northeast Wisconsin	700.00
N03376	Northern N.E. Police Accrd. Coaltn.	920.00
N04874	Northern New England	162.00
N04878	Northway Bank	639.63

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N04877	Northwestern University	975.00
N04902	Norwich University	100.00
N04906	Notini, Michael	460.00
N00999	NPS LLC	210.00
N00102	NRAAO	60.00
N00106	NRAAO Conference 2015	190.00
N01000	NRPC	20,682.00
N02160	Nuera Transport	1,221.23
N04952	Nute, Lisa	961.80
O00095	O'Brien & Sons Construction Co. Inc.	4,200.00
O00082	O'Brien, Chris	90.00
O00130	Occupational Drug Testing, LLC	1,994.00
O00153	Oce / North America	590.67
O00165	O'Dowd, Thomas	62.50
O00303	O'Halloran, Dodi	240.00
O00345	Old Home Days Committee	4,100.00
O02130	Oleksak, William	1,055.75
O00377	Oliveira, Nilson	1,850.00
O00462	Omni Services, Inc.	2,786.14
O00548	One Hour Martinizing	5,513.00
TV0689	O'Neil, Gregory	3.30
TV0610	O'Neil, Jessica	40.00
O00575	Orchard Hill Greenhouses	1,714.50
TV0747	Orner, Ray	32.08
P00020	P.A.C.E. MA	400.00
P00058	Page, Dennis	4.84
P00140	Papa Gino's Inc.	297.49
TV0681	Papadinis, Rebecca	1,198.78
TV0619	Pappas, Nicholas	10.69
TV0588	Paquin, Bernard A.	6.60
TV0778	Parkhurst, John	19.65
TV0729	Parolisi, James A.	57.44
TV0618	Pascucci, Gayle	183.41
P00227	Patriot Properties, Inc.	10,650.00
P00249	Peabody Supply Company, Inc.	200.11
TV0668	Peach, Christopher	13.20
P00252	Pease, William C., Jr.	15.25

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0658	Pedi, Dotti	165.00
P00300	Pelmac Industries, Inc.	35,556.00
P00355	Penney Fence Erection Co., Inc.	2,138.65
P00360	Pennichuck Water Service Corp.	990,980.71
TV0615	Penny, Tammy	40.00
P00370	People's United Bank	1,759,330.00
TV0657	Perry, Kelly	40.00
P00543	Peterson, Christina	145.36
P00545	Peterson, Ed	984.00
TV0613	Peterson, James W.	50.00
P00550	PETHingz!	285.96
P00560	Petty Cash - Finance Dept	296.73
P00565	Petty Cash - Fire Dept	535.76
P00555	Petty Cash - Police Dept	341.48
P00575	PFFH	33,742.30
A00423	Phil Ackland and Associates, LLC	345.00
TV0636	Phillips, Kelley	30.00
P00595	Phoenix Screen Printing	1,476.00
P00598	Physio-Control, Inc.	5,734.61
P00587	Pietraskiewicz, Mike	342.82
TV0770	Pike, Anita	60.62
P00682	Pike, Larry D.	1,542.88
P00699	Pike, Neil W.	1,878.56
TV0700	Pilat, Dawn	9.85
P00673	Pinard Waste Systems	1,341,296.01
P00670	Pincence, Ron	863.00
P00675	Pine Motor Parts, Inc.	40.84
P00730	Pioneer Automotive	40.00
P00735	Pious Union of St. Joseph	50.00
P00851	Pitney Bowes Credit Corp.	616.80
TV0779	Plamadyala, Stepan & Marina	16.50
P01049	Plex Fitness LLC	2,400.00
P01053	Plodzik & Sanderson, P.A.	37,000.00
P01085	Poland Spring Water	374.89
P01088	Poles Automotive Service Center	33,322.42
TV0766	Polleck, Kevin	80.00
P01097	Poole, Heather	100.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P01120	Port City Glass	265.00
TV0656	Porter, John	40.00
P01135	Porter, Steve	1,652.00
TV0768	Posey Investments LLC	2,053.23
P01210	Potter, Phil	520.00
TV0584	Potterton, Catherine	101.68
P01942	Power & Telephone Supply Company	1,258.80
TV0611	Power, Scott	30.00
P01941	PowerDMS	1,798.35
P01216	Powerphone, Inc.	229.00
TV0586	Prescott, Paula	23.89
P01254	Primex	873.77
P01255	Print Factory, Ltd.	1,077.80
P01259	Priority Research	266.50
P01258	Priority Title Services	2,498.98
P00040	Professional Fire Fighters of NH	2,189.43
P01263	Professional Firefighters of Hudson	997.29
P01268	Professional Law Enforcement	295.00
P01271	Professional Vehicle Corporation	400.77
P01277	Professor's Pizza	1,229.48
P01282	Progressive Plumbing & Mechanical	50.00
P01289	Protecting the Homeland	460.00
P01292	Protection One Alarm Monitoring, Inc	822.35
P01329	Pro-Vision Automotive LLC.	3,042.75
TV0115	Pru-Verani	23.43
P01451	PSNH	425,326.69
P01350	Psychotherapy Associates, Inc.	615.00
P01425	Public Safety Group	179.00
P01450	Public Service Co of New Hampshire	2,423.13
P01575	Purcell, Scott	1,010.00
P01585	Purushothaman, Gopinath	6.60
Q00155	Quiet PC USA, Inc.	1,617.01
Q00175	Quill Corporation	237.97
TV0607	Quinn, Kevin & Chrissy	40.39
Q00275	Quirk GM Parts Depot	64.29
R00100	R. White Equipment Center, Inc.	940.95
R00005	R.A.D. Systems, Inc.	126.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R00027	R.B.G. Inc.	614.15
R00069	R.C. Welding	11,991.00
R00253	Radio IP Software, Inc.	1,491.85
R00266	Rainville, Ethan	250.00
TV0682	Ramos, Jose	2,579.73
R00302	Rancourt, Claude	134.47
R00316	Rancourt, Tracey	74.99
TV0683	Rathi, Vithaldas	4,877.76
R00348	Ray Prue Heating and AC	318.50
R00415	Red Brick Clothing Company	5,190.40
TV0731	Regan, Jim	125.00
R00427	Regis Earth Products	1,332.00
R00437	Relation, Florence V.	19.86
R00446	Relyco Sales, Inc.	983.02
R00449	Reney, Michael	1,000.00
R00454	Reno James Investments, Inc.	242.50
R00511	Reserve Account	2,400.00
R00521	Rexel, Inc.	1,103.00
R00538	Rice, Gerald W.	873.70
R00539	Rich, Gregory	300.04
R00541	Richardson, Brett	30.00
R00549	Richardson, Brian	20.00
R00558	Ricker, Thomas	9.37
R00561	Riel, Jennifer	2,637.29
R00564	Riley, Kevin	300.00
R00566	Ripaldi Construction Services, Inc.	14,152.80
R00574	Rite Aid Pharmacy	1,559.32
R00580	Robbins Auto Parts	729.20
R00581	Robbins, Robert	3,097.59
R00593	Robichaud, Gerard	286.00
TV0675	Roche, Amy	40.00
R00637	Rockingham Emergency	182.00
R00732	Rodgers Memorial Library	230,771.00
R00730	Rodgers, Gary J.	3,353.46
R00802	Roger Williams University	420.00
R00902	Roland M. Moulton	199.00
R00900	Roller Kingdom	3,150.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0780	Rosario, Gilberto	29.32
TV0579	Rose, Kevin	47.12
TV0704	Rosentel, Robert J.	30.49
R01100	Roth, Philip	1,250.00
TV0384	Roy, Melissa	60.22
TV0606	Royes, Paul G.	21.97
R01501	Ruigrok, Erin K.	264.00
R01505	Rumbaugh, Sandra	109.73
TV0685	Russell, Gail M.	14.15
S00275	Sam's Club	855.41
S00288	Sanderson, David	700.00
S00302	Sands, Jeffrey	195.00
S00303	Sansoucy, George E.	14,083.69
TV0745	Savoie, Ronald & Norma	50.00
TV0604	Schaefer, Daniella	53.22
S00322	Schibanoff, Harry	14.83
S00332	School Street Truck Parts Inc.	225.00
TV0620	Schreiber, Karl & Susan	6.74
S00902	Schroer Manufacturing Co.	1,002.80
S00425	Schwaab, Inc.	129.24
S00326	Scituate Concrete Pipe Corp.	1,887.40
S00518	Scott Merriman, Inc.	696.75
S00517	Scott, Julian	210.00
S00515	Scotti, Thomas	780.00
H01700	Seabury, J. Bradford	2,951.15
TV0536	Searles, Donald	2,297.09
S00580	Secondwind Water Systems, Inc.	2,640.00
TV0717	Segatto, Amber M. & David P.	733.90
S0609	Serescnet	300.00
S00608	ServiceLink	265.95
S00610	Seton Name Plate Company	381.63
S00529	Sewer Equipment Co. of Florida, Inc.	214.73
TV0621	Shadra, Dhiraj	16.50
S00623	Sharon, Paul D.	2,124.48
TV0622	Shaughnessy, Brian	8.65
S00858	Sherburne, Jamie	114.00
S00861	Sherburne, Sara	60.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S00860	Sherwin-Williams	248.65
S00901	Shooting Sports Supply	19,162.52
S00910	Showtime Computers & Supplies	181.86
TV0705	Shumway, Daniel	33.86
S00911	Sidiropoulos, Alexandros	62.90
S01918	Sig Sauer	12,476.00
S00934	Signwarehouse, Inc.	59.46
S00935	Silva, Scott	350.00
S00940	Simons Uniforms	763.50
S00951	SimplexGrinnell LP	339.00
TV0580	Sirois, Liane	6.60
S01049	Skillpath Seminars	149.00
TV0623	Smalley, Heather	34.90
S01175	Smith Plumbing & Heating, LLC	2,721.07
S01157	Smith, Michael F.	1,623.37
S00020	SMS Systems Maintenance Serv. Inc	3,861.60
TV0734	SNH Real Property Management	1,000.00
S01213	Snipercraft, Inc.	37.00
S01216	Snyder, Nancy	10.11
S01225	Soapy's Car Wash	1,055.00
TV0690	Somepalli, Rauikumar	165.61
S01333	Soucy, Donald J.	252.90
S01325	Souhegan Mutual Fire Aid Assoc	3,112.50
S01484	Source4, Inc.	224.87
S01490	Sousa Realty & Development Corp.	374,547.20
S01535	Southern New Hampshire Special	5,000.00
S01534	Southern NH	767.00
S01550	Southworth-Milton, Inc.	31,542.60
S01555	Sowerbutts, John	68.57
S01595	Sparkling River	6.90
S01659	Sparkling River LLC	5.35
S01650	Special Olympics of New Hampshire	40.00
S01668	Spector Soft	862.50
S01740	Sport Supply Group	5,003.12
S01780	Squires Temporary & Staffing	1,629.32
S00252	St. Joseph Business & Health	19,031.75
S00235	St. Joseph Community Services, Inc.	3,835.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S00251	St. Joseph Hospital	986.60
S00261	St. Kathryn's Church	240.00
TV0081	St. Mary's Bank	5,419.62
S00264	St.John XXIII Food Pantry of Hudson	5,000.00
S01765	Stanley Convergent Security Solutio	1,500.00
S01756	Stanley Elevator Company, Inc.	1,497.00
TV0572	Stanley, Donna	1,310.06
S01782	Staples Advantage	4,243.81
S01862	State of New Hampshire	4,600.00
S01863	State of New Hampshire	48.00
S01875	State of New Hampshire	1,500.00
S01866	State of New Hampshire - U.C.	1,161.99
S01861	State of New Hampshire, DMV	25.00
S02058	Statewide Communications, Inc.	7,496.20
S02160	Stearns, Dale P.	546.00
S02168	Stephens Publishing Co.	436.44
S02205	Stevens, Laurie	264.98
TV0781	Stevens, Michelle & Robert	17.29
S02250	Still's Power Equipment Co.	2,383.27
S02610	Stratham Tire, Inc.	464.00
TV0769	Stratton, Jerry	25.00
S02680	Stryker Medical	18,366.31
S02863	Sulin, Dean	330.00
S02885	Sullivan Tire Co.	628.50
S02867	Sullivan, Sean T.	210.00
S02868	Sullivan, Thomas	70.00
S02903	Suncay Realty, LLC	1,371.36
TV0346	SunTrust Mortgage	92.00
S03400	Surplus Office Equipment, Inc.	791.00
S03551	Sweeney, Edward	32.00
TV0676	Sweeney, Elizabeth	40.00
S03553	Sweeney, Stephen & Catherine	40.00
TV0641	Sweet, Albert	42.40
S01781	Swendsboe, Neil H.	816.50
TV0669	Szatela, Donald	6.60
T00147	Tactical Medical Solutions, Inc.	64.89
K01292	Talty, Christopher	3,907.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
T00170	Tamarack Landscaping, Inc.	3,729.00
T00211	Tardif, Noah Y.	122.00
T00245	Taser International	612.21
T00250	Tate Brothers Paving	925.00
T00301	Tate, Patrick	250.00
TV0612	Taylor, Stephanie	70.00
T00333	TDD Earth Tech Inc.	33,937.50
T00500	Telegraph Publishing Co.	19,569.23
T00519	Tennant Sales and Service Company	2,871.60
T00552	Texas Assoc. of Appraisal Districts	550.00
T01053	TG Graphics	151.00
C00268	The Camera Company, Inc.	6,892.12
C03465	The Culver Group, LLC	1,860.00
F00930	The Front Door Agency, Inc.	4,360.00
P01427	The Public Safety Group	338.00
T00663	Thibeault Investments, LLC	7.39
TV0670	Thomas, Angela	38.42
TV0333	Thomas, Jane	65.77
TV0761	Thomas, Jay	431.00
T00684	Thomas, Justin R.	100.00
T00689	Thomas, Zachary C.	100.00
T00725	Thorn, Paul	16.04
T00735	Thurston's Tool Co.	1,205.10
T00990	Timpe, Steve	572.00
T01034	Tire Warehouse	8,726.15
T01033	TMDE Calibration Lab, Inc.	2,444.41
T01722	Todd Land Use Consultants, LLC	496.50
T01018	Tomahawk Live Trap, LLC	130.60
T01006	Tomaswick, Ashley	108.00
TV0624	Toom, Jacquelyn	37.15
T01023	Torres, Amanda	116.00
T01024	Torres, Kayla	56.00
T01035	Total Air Supply Inc.	250.34
T01049	Total Notice, LLC.	7,612.00
TV0671	Tousignant, Kathleen	76.69
T01060	Town of Amherst	600.00
T01076	Town of Hudson	1,701,667.88

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
T01077	Town of Hudson	74,521.47
T01075	Town of Hudson Sewer Utility	23,450.68
T01080	Town of Hudson Tax Collector	18,343.57
T01079	Town of Hudson Water Utility	290,864.07
T01103	Town of Litchfield	32,768.87
T01108	Town of Pelham	513.00
T01109	Town of Salem, NH	192.00
T01366	Trane	3,418.00
T01363	Transcor-IT	14,652.51
T01364	Trans-Medic	299.95
T01548	Treasurer State of NH DOT	725.00
T01393	Treasurer, State of New Hampshire	17,748.00
T01505	Treasurer, State of New Hampshire	1,300.00
T01506	Treasurer, State of New Hampshire	235.00
T01518	Treasurer, State of New Hampshire	1,440.00
T01519	Treasurer, State of New Hampshire	200.00
T01545	Treasurer, State of New Hampshire	750.00
T01555	Treasurer, State of New Hampshire	36.00
T01586	Treasurer, State of New Hampshire	9,985.00
T01588	Treasurer, State of New Hampshire	94.00
T01589	Treasurer, State of New Hampshire	375.00
T01590	Treasurer, State of New Hampshire	386.82
T01389	Trembley, Matthew	270.00
T01592	Tri State Hood & Duct, LLC	619.95
T01606	Trimmers Landscaping, Inc.	4,800.00
T01069	Triple L Lumber Co. Inc.	2,500.00
T01601	Tritech Software Systems	16,200.00
TV0582	Trobage, Kimberly	33.79
TV0691	Trudel, Richard	6.60
T01650	Trustees of the Trust Funds	648,340.38
T00055	TSD Hockey Group, LLC	15,765.96
T00100	TST Hydraulics, Inc.	2,224.71
T01694	Tufts, Soultana	120.00
T01716	Twardosky, Jason	166.30
U00001	Undercofler, Natalie	27.99
U00800	UNH Cooperative Extension	95.00
U00812	UNH Professional Development	590.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
U00099	Union Leader Corporation	2,510.26
U00100	Union Leader Corporation	420.84
U00015	United Rentals Shared	188.03
U00005	University of New Hampshire	520.00
U00900	Unlimited Doors LLC	1,385.00
U00928	UPS Store #5997	145.87
U00071	USA Bluebook	637.31
U00085	USA Mobility Wireless, Inc.	993.64
U00042	USPCA	50.00
U01105	Utility Service Co., Inc.	2,950.00
Z00080	V.J. Zelonis Rev. Trust	825.00
V00037	Vachon, Michelle	116.51
V00070	Vail, Bridie	150.00
V00073	Vail, John	940.00
V00098	Valentino's	229.07
V00097	Valley Auto Parts	2,814.95
V00040	Vanasse Hangen Brustlin, Inc. (VHB)	18,000.00
V00122	Varnell, Steven	135.00
V00138	Veria Pizza	502.75
V00140	Verizon Wireless	33,225.51
V00136	Ver-Trans, Inc.	2,020.00
V00162	Vidacare	2,315.44
V00155	Vigeant, Leonard	3,779.57
V00270	Voight, Sarah	120.00
V00271	Voisine, Kathleen M.	1,489.45
TV0643	Vokes, Robert	29.68
W00009	W. B. Mason Co., Inc.	13,269.43
W00020	W. D. Perkins	8,788.06
TV0737	Wagner, Joan	100.00
W00151	Walmart Community BRC	15,686.15
W00273	Warner, Donald J.	52.00
W00279	Warrenstreet Architects, Inc.	64,596.77
W00399	Water Country Corporation	949.62
W00400	Water Industries, Inc.	3,984.91
W00410	Water Works Supply Corp.	1,250.00
W00438	Weaver Jr., Clinton M.	3,231.64
W00455	Webster, Gary	62.14

**Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2013 through June 30, 2014**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
W00499	Wells Fargo Home Mortgage	4,517.16
W00494	Wells Fargo Real Estate Tax ServLLC	1,139.10
W00516	WEST	279.48
W00538	Weston & Sampson Eng., Inc.	45,045.51
W00543	Wetmore, Amanda	10.00
W00580	Wheelabrator Concord Company, L.P.	150.00
W00689	Whiting, Jake	80.00
W00638	Wholesale Direct, Inc.	168.62
W00653	Wholey, Ryan T.	767.00
W00654	Wholey, Tim	2,401.00
W00671	Wilcox, Ashley	190.00
W00762	Williard's Radiator, Inc.	115.00
W00798	Wilner - Greene Associates	400.03
W00800	Wilson, Kathleen	588.53
TV0712	Wing, Frank C.	408.26
W00818	Winmill Equipment Co., Inc.	85.52
W00821	Winsor, Alan	210.00
W00870	Witmer Public Safety Group, Inc.	1,483.50
W00880	Wood's CRW Corp.	54.74
W01059	Wright Electrical Motors	695.00
W01062	Wright Line LLC	15,757.10
TV0608	Wright, Janet	47.68
W02045	Wynott Grove, Inc	23.89
Y00010	Yankee Custom Inc.	4,048.75
Y00012	Yankee Industrial Supply, LLC.	845.50
Y00076	Yates David, Sr.	1,138.52
Y00125	Yennaco, Jeff	2,985.00

**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hudson as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hudson as of June 30, 2014, and the respective changes in financial position for the year then ended and the respective budgetary comparison information for the general fund, water fund and sewer fund, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis - 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 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. Our opinion on the basic financial statements is not affected by the missing information.

*Town of Hudson
Independent Auditor's Report*

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 34) be presented to supplement the basic financial statements. Such information, 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.

Other 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 financial 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 were derived from and relate 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 financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 12, 2015

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 34,775,795
Investments	14,110,887
Account receivables (net)	868,352
Taxes receivables (net)	5,097,917
Special assessments receivable	1,014,083
Intergovernmental receivable	2,941
Inventory	24,367
Prepaid items	4,723
Tax deeded property, subject to resale	30,248
Capital assets:	
Land and construction in progress	12,254,156
Other capital assets, net of depreciation	12,015,144
Total assets	80,198,613
LIABILITIES	
Accounts payable	726,026
Accrued salaries and benefits	184,439
Accrued interest payable	187,927
Intergovernmental payable	17,619,315
Long-term liabilities:	
Due within one year	1,165,942
Due in more than one year	16,406,632
Total liabilities	36,290,281
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - Property taxes	8,564,599
Unavailable revenue - Special assessments	3,134,475
Unavailable revenue - Grants	73,657
Total deferred inflows of resources	11,772,731
NET POSITION	
Net investment in capital assets	9,982,008
Restricted	4,261,418
Unrestricted	17,892,175
Total net position	\$ 32,135,601

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, 2014

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 4,134,702	\$ 950,140	\$ -	\$ (3,184,562)
Public safety	12,349,492	683,977	47,349	(11,618,166)
Highways and streets	4,296,944	-	460,458	(3,836,486)
Sanitation	2,604,408	1,438,238	40,000	(1,126,170)
Water distribution and treatment	1,697,798	3,643,643	60,000	2,005,845
Health	98,248	-	-	(98,248)
Welfare	84,982	12,262	-	(72,720)
Culture and recreation	1,582,707	265,792	-	(1,316,915)
Conservation	104,427	-	-	(104,427)
Interest on long-term debt	683,919	-	-	(683,919)
Capital outlay	392,021	-	-	(392,021)
Total governmental activities	<u>\$ 28,029,648</u>	<u>\$ 6,994,052</u>	<u>\$ 607,807</u>	<u>(20,427,789)</u>
General revenues:				
Taxes:				
Property				15,476,508
Other				624,588
Motor vehicle permit fees				4,143,822
Licenses and other fees				428,083
Grants and contributions not restricted to specific programs				1,430,688
Miscellaneous				967,872
Total general revenues				<u>23,071,561</u>
Change in net position				2,643,772
Net position, beginning, as restated (see Note 16)				29,491,829
Net position, ending				<u>\$ 32,135,601</u>

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, 2014

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 27,839,334	\$ 3,945,610	\$ 1,362,090	\$ 1,628,761	\$ 34,775,795
Investments	1,938,729	2,312,015	9,620,261	239,882	14,110,887
Receivables, net of allowance for uncollectibles:					
Accounts receivable	516,167	306,735	45,450	-	868,352
Taxes	5,208,385	-	-	-	5,208,385
Special assessments	-	-	1,014,083	-	1,014,083
Due from other governments	2,941	-	-	-	2,941
Interfund receivable	1,387,961	100	16,911	-	1,404,972
Voluntary tax liens	95,947	-	-	-	95,947
Voluntary tax liens reserved until collected	(95,947)	-	-	-	(95,947)
Inventory	24,367	-	-	-	24,367
Prepaid items	4,723	-	-	-	4,723
Tax deduced property, subject to resale	30,248	-	-	-	30,248
Total assets	\$ 36,952,855	\$ 6,564,460	\$ 12,058,795	\$ 1,868,643	\$ 57,444,753
LIABILITIES					
Accounts payable	\$ 578,863	\$ 139,459	\$ 7,580	\$ 124	\$ 726,026
Accrued salaries and benefits	178,327	1,390	4,722	-	184,439
Due to other governments	17,510,890	-	108,425	-	17,619,315
Interfund payable	16,911	12,983	100	1,374,978	1,404,972
Total liabilities	18,284,991	153,832	120,827	1,375,102	19,934,752
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	10,623,675	-	-	-	10,623,675
Unavailable revenue - Special assessments	-	2,125,980	1,008,495	-	3,134,475
Unavailable revenue - Grants	-	-	-	73,657	73,657
Total deferred inflows of resources	10,623,675	2,125,980	1,008,495	73,657	13,831,807
FUND BALANCES					
Nonspendable	59,338	-	-	181,135	240,473
Restricted	555,034	1,972,633	1,313,867	238,749	4,080,283
Committed	3,340,105	2,312,015	9,615,606	-	15,267,726
Assigned	1,221,864	-	-	-	1,221,864
Unassigned	2,867,848	-	-	-	2,867,848
Total fund balances	8,044,189	4,284,648	10,929,473	419,884	23,678,194
Total liabilities, deferred inflows of resources, and fund balances	\$ 36,952,855	\$ 6,564,460	\$ 12,058,795	\$ 1,868,643	\$ 57,444,753

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 of Governmental Funds to the Statement of Net Position
June 30, 2014

Total fund balances of governmental funds (Exhibit C-1)		\$ 23,678,194
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 33,701,251	
Less accumulated depreciation	<u>(9,431,951)</u>	24,269,300
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,404,972)	
Payables	<u>1,404,972</u>	-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as unavailable revenue in the funds.		2,059,076
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(110,468)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(187,927)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 14,025,000	
Capital leases	262,292	
Compensated absences	1,474,410	
Accrued landfill postclosure care costs	300,000	
Other postemployment benefits	<u>1,510,872</u>	(17,572,574)
Net position of governmental activities (Exhibit A)		<u>\$ 32,135,601</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, 2014

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 16,175,111	\$ -	\$ -	\$ -	\$ 16,175,111
Licenses and permits	4,571,905	-	-	-	4,571,905
Intergovernmental	1,698,881	-	-	339,614	2,038,495
Charges for services	1,922,746	3,643,643	1,438,238	-	7,004,627
Miscellaneous	76,020	23,726	751,778	105,773	957,297
Total revenues	<u>24,444,663</u>	<u>3,667,369</u>	<u>2,190,016</u>	<u>445,387</u>	<u>30,747,435</u>
EXPENDITURES					
Current:					
General government	3,357,437	-	-	-	3,357,437
Public safety	12,142,578	-	-	5,173	12,147,751
Highways and streets	4,275,615	-	-	-	4,275,615
Water distribution and treatment	-	1,613,146	-	-	1,613,146
Sanitation	1,601,779	-	999,667	-	2,601,446
Health	98,248	-	-	-	98,248
Welfare	84,982	-	-	-	84,982
Culture and recreation	1,432,500	-	-	3,148	1,435,648
Conservation	104,427	-	-	-	104,427
Debt service:					
Principal	-	1,060,000	-	-	1,060,000
Interest	-	699,330	-	-	699,330
Capital outlay	-	-	102,658	2,012,861	2,115,519
Total expenditures	<u>23,097,566</u>	<u>3,372,476</u>	<u>1,102,325</u>	<u>2,021,182</u>	<u>29,593,549</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,347,097</u>	<u>294,893</u>	<u>1,087,691</u>	<u>(1,575,795)</u>	<u>1,153,886</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	1,531,549	1,531,549
Transfers out	(1,531,549)	-	-	-	(1,531,549)
Inception of capital lease	187,847	-	-	-	187,847
Total other financing sources (uses)	<u>(1,343,702)</u>	<u>-</u>	<u>-</u>	<u>1,531,549</u>	<u>187,847</u>
Net change in fund balances	3,395	294,893	1,087,691	(44,246)	1,341,733
Fund balances, beginning, as restated (see Note 16)	8,040,794	3,989,755	9,841,782	464,130	22,336,461
Fund balances, ending	<u>\$ 8,044,189</u>	<u>\$ 4,284,648</u>	<u>\$ 10,929,473</u>	<u>\$ 419,884</u>	<u>\$ 23,678,194</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 of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 1,341,733
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 2,022,172	
Depreciation expense	<u>(871,513)</u>	1,150,659
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and disposals) is the increase the net position.		62,018
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (1,531,549)	
Transfers out	<u>1,531,549</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 60 day property tax deferred inflow	\$ (74,216)	
Change in allowance for uncollectible property taxes	<u>201</u>	(74,015)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital lease	\$ (187,847)	
Repayment of bond principal	1,060,000	
Repayment of capital leases	<u>86,604</u>	958,757
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.		
Decrease in accrued interest expense	\$ 15,411	
Decrease in compensated absences payable	23,591	
Increase in postemployment benefits payable	(771,382)	
Increase in accrued landfill postclosure care costs	<u>(63,000)</u>	(795,380)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 2,643,772</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, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 15,657,128	\$ 15,840,719	\$ 183,591
Licenses and permits	4,058,600	4,571,905	513,305
Intergovernmental	1,675,871	1,698,881	23,010
Charges for services	1,317,768	1,922,470	604,702
Miscellaneous	21,500	8,313	(13,187)
Total revenues	<u>22,730,867</u>	<u>24,042,288</u>	<u>1,311,421</u>
EXPENDITURES			
Current:			
General government	3,775,414	3,416,043	359,371
Public safety	12,089,264	12,140,843	(51,579)
Highways and streets	4,164,145	4,181,161	(17,016)
Sanitation	1,543,670	1,508,056	35,614
Health	96,253	98,248	(1,995)
Welfare	120,900	84,982	35,918
Culture and recreation	463,536	447,469	16,067
Conservation	35,639	35,639	-
Capital outlay	178,000	178,000	-
Total expenditures	<u>22,466,821</u>	<u>22,090,441</u>	<u>376,380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>264,046</u>	<u>1,951,847</u>	<u>1,687,801</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	160,000	18,728	(141,272)
Transfers out	<u>(1,042,046)</u>	<u>(1,328,881)</u>	<u>(286,835)</u>
Total other financing sources (uses)	<u>(882,046)</u>	<u>(1,310,153)</u>	<u>(428,107)</u>
Net change in fund balances	<u>\$ (618,000)</u>	641,694	<u>\$ 1,259,694</u>
Increase in nonspendable fund balance		(27,410)	
Decrease in restricted fund balance		106,492	
Decrease in committed fund balance (non-encumbrances)		18,000	
Increase in assigned fund balance (non-encumbrances)		(518,837)	
Unassigned fund balance, beginning, as restated (see Note 16)		4,596,586	
Unassigned fund balance, ending		<u>\$ 4,816,525</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, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 3,783,352	\$ 3,643,643	\$ (139,709)
Miscellaneous	20,500	12,764	(7,736)
Total revenues	<u>3,803,852</u>	<u>3,656,407</u>	<u>(147,445)</u>
EXPENDITURES			
Current:			
Water distribution and treatment	1,859,522	1,613,146	246,376
Debt service:			
Principal	1,060,000	1,060,000	-
Interest	699,330	699,330	-
Total expenditures	<u>3,618,852</u>	<u>3,372,476</u>	<u>246,376</u>
Excess or revenues over expenditures	185,000	283,931	98,931
OTHER FINANCING USES			
Transfers out	<u>(185,000)</u>	<u>(185,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	98,931	<u>\$ 98,931</u>
Restricted fund balance, beginning		1,873,702	
Restricted fund balance, ending		<u>\$ 1,972,633</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, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 1,266,039	\$ 1,438,238	\$ 172,199
Miscellaneous	23,700	35,034	11,334
Total revenues	<u>1,289,739</u>	<u>1,473,272</u>	<u>183,533</u>
EXPENDITURES			
Current:			
Sanitation	1,237,539	999,667	237,872
Capital outlay	537,200	102,658	434,542
Total expenditures	<u>1,774,739</u>	<u>1,102,325</u>	<u>672,414</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,751,039)</u>	<u>(1,067,291)</u>	<u>683,748</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	500,000	30,747	(469,253)
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	-
Total other financing sources (uses)	<u>485,000</u>	<u>15,747</u>	<u>(469,253)</u>
Net change in fund balances	<u>\$ -</u>	386,694	<u>\$ 214,495</u>
Restricted fund balance, beginning		927,173	
Restricted fund balance, ending		<u>\$ 1,313,867</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2014

	Agency
ASSETS	
Cash and cash equivalents	\$ 1,899,766
Investments	684,647
Total assets	2,584,413
LIABILITIES	
Due to other governmental units	861,960
Escrow and performance deposits	1,722,453
Total liabilities	2,584,413
NET POSITION	\$ -

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, 2014

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TOWN OF HUDSON, NEW HAMPSHIRE
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AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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 accounting principles generally accepted in the United States of America 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. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Government 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.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use a one year period.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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. 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Sewer Fund – accounts for the operation of the sewer treatment plant, pumping station, and sewer lines.

Water Fund – accounts for the operation of the water treatment plant, wells, and water system.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

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 Town's cemetery operations.

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

1-D 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, certificates of 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, 2014

1-E 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.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30th. 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.

1-G Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term Interfund loans are reported as "Interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-H 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 will be used in the subsequent period. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

1-I Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses as the items are used.

1-J Capital Assets

Capital assets, which include property, plant, equipment, (infrastructure is not included), are reported in the applicable governmental column in the government-wide financial statements. Infrastructure has not been capitalized as the Town has not determined the historical cost for the initial reporting of these assets.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are 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

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-K Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Accordingly, this unavailable revenue is reported on the governmental funds balance sheet as well as on the government-wide Statement of Net Position. The financial statements report unavailable revenues from three sources: property taxes, special assessments, and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available.

1-L Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on November 5, 2013 and May 14, 2014. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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 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, 2013 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,418,973,508
For all other taxes	\$ 2,540,585,108

The tax rates and amounts assessed for the year ended June 30, 2014 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$6.37	\$ 16,201,129
School portion:		
State of New Hampshire	\$2.53	6,117,818
Local	\$10.45	26,543,140
County portion	\$1.21	3,064,665
Total		<u>\$ 51,926,752</u>

1-M Compensated Absences

Vacation - The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Sick Leave - The Town's policy allows certain employees to earn varying amounts of sick time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide fund financial statements.

Earned Time - The Town's Collective Bargaining Agreements allow certain employees to earn varying amounts of earned time based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by these agreements. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

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 applicable governmental activities.

1-O Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-P 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." 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-Q Net Position/Fund Balance Reporting

Government-wide Statements - Equity is classified as net position and displayed in three components:

- a) **Net investment in capital assets** - Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, capital leases, 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.
- b) **Restricted net position** - Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) **Unrestricted net position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes 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 – This classification includes 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 – This classification includes 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 – This classification includes the residual fund balance for 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 a minimum unassigned fund balance to be used for unanticipated emergencies of approximately 8% of general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the County appropriations.

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 2014, \$618,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

The following reconciles the *general fund* budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 24,061,016
Adjustment:	
Basis difference:	
Change in deferred tax revenue relating to 60-day revenue recognition	74,216
Change in allowance for uncollectible property taxes	(201)
Inception of capital leases	187,847
GASB Statement No. 54:	
To record revenue of the blended funds	328,360
Net effect of transfers between blended funds	(18,728)
Per Exhibit C-3 (GAAP basis)	<u>\$ 24,632,510</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 23,419,322
Adjustment:	
Basis differences:	
Encumbrances, beginning	450,371
Encumbrances, ending	(631,611)
Inception of capital leases	187,847
GASB Statement No. 54:	
To record expenditures of the blended funds	1,053,819
Net effect of transfers between blended funds	149,367
Per Exhibit C-3 (GAAP basis)	<u>\$ 24,629,115</u>

The following reconciles the *water fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,656,407
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	10,962
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,667,369</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 3,557,476
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(185,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,372,476</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

The following reconciles the *sewer fund* budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-3 (budgetary basis)	\$ 1,504,019
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	716,744
Eliminate transfer from blended expendable trust fund	(30,747)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,190,016</u>
Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 1,117,325
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(15,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,102,325</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2014, the reported amount of the Town's deposits was \$36,675,561 and the bank balance was \$37,137,604. Of the bank balance \$37,097,881 was covered by federal depository insurance or by collateral held by the Town's agent in the Town's name, and \$39,723 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 34,775,795
Cash per Statement of Fiduciary Net Position (Exhibit E)	1,899,766
Total cash and cash equivalents	<u>\$ 36,675,561</u>

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

At June 30, 2014, this Town had the following investments and maturities:

	Fair Value	1-5 Years	Total
Investments type:			
Exchange traded funds	\$ 2,407,543	\$ -	\$ 2,407,543
Common stocks	72,508	-	72,508
Certificates of deposit	-	5,064,914	5,064,914
Mutual funds	7,250,569	-	7,250,569
Total fair value	<u>\$ 9,730,620</u>	<u>\$ 5,064,914</u>	<u>\$ 14,795,534</u>

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 Town has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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.

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. More than 5% of the Town's investments are in certificate of deposits held in Peoples United Bank. This investment is 34% of the Town's total investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 14,110,887
Investments per Statement of Fiduciary Net Position (Exhibit E)	684,647
Total investments	<u>\$ 14,795,534</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2014. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2014	\$ 3,956,106	\$ 3,956,106
Unredeemed (under tax lien):		
Levy of 2013	681,999	681,999
Levy of 2012	399,313	399,313
Levies of 2011 and prior	131,024	131,024
Yield	412	412
Land use change	39,531	39,531
Less: allowance for estimated uncollectible taxes	(110,468)	-
Net taxes receivable	<u>\$ 5,097,917</u>	<u>\$ 5,208,385</u>

NOTE 6 – RECEIVABLES

Receivables at June 30, 2014, 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, 2014 for the Town's individual major funds including applicable allowances for uncollectible accounts are as follows:

	General Fund	Water Fund	Sewer Fund	Total
Receivables:				
Accounts	\$ 1,310,694	\$ 445,735	\$ 64,789	\$ 1,821,218
Intergovernmental	2,941	-	-	2,941
Special assessments	-	-	1,014,083	1,014,083
Voluntary tax liens	95,947	-	-	95,947
Gross receivables	1,409,582	445,735	1,078,872	2,934,189
Less: allowance for uncollectibles	(890,474)	(139,000)	(19,339)	(1,048,813)
Net total receivables	<u>\$ 519,108</u>	<u>\$ 306,735</u>	<u>\$ 1,059,533</u>	<u>\$ 1,885,376</u>

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NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 consisted of the following:

	Balance, beginning (as restated)	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,410,281	\$ -	\$ -	\$ 10,410,281
Construction in progress	131,750	1,712,125	-	1,843,875
Total capital assets not being depreciated	<u>10,542,031</u>	<u>1,712,125</u>	<u>-</u>	<u>12,254,156</u>
Being depreciated:				
Land improvements	134,138	-	-	134,138
Buildings and building improvements	14,726,199	-	-	14,726,199
Machinery, equipment, and vehicles	6,276,711	376,384	(66,337)	6,586,758
Total capital assets being depreciated	<u>21,137,048</u>	<u>376,384</u>	<u>(66,337)</u>	<u>21,447,095</u>
Total all capital assets	<u>31,679,079</u>	<u>2,088,509</u>	<u>(66,337)</u>	<u>33,701,251</u>
Less accumulated depreciation:				
Land improvements	(14,537)	(6,707)	-	(21,244)
Buildings and building improvements	(5,174,084)	(367,842)	-	(5,541,926)
Machinery, equipment, and vehicles	(3,433,835)	(496,964)	62,018	(3,868,781)
Total accumulated depreciation	<u>(8,622,456)</u>	<u>(871,513)</u>	<u>62,018</u>	<u>(9,431,951)</u>
Net book value, capital assets being depreciated	<u>12,514,592</u>	<u>(495,129)</u>	<u>(4,319)</u>	<u>12,015,144</u>
Net book value, all capital assets	<u>\$ 23,056,623</u>	<u>\$ 1,216,996</u>	<u>\$ (4,319)</u>	<u>\$ 24,269,300</u>

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	\$ 64,741
Public safety	344,188
Highways and streets	215,507
Sanitation	33,833
Water	79,282
Culture and recreation	133,962
Total depreciation expense	<u>\$ 871,513</u>

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2014 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 12,983
Water	Sewer	100
Sewer	General	16,911
General	Nonmajor	1,374,978
		<u>\$ 1,404,972</u>

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.

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Interfund Transfers - The composition of interfund transfers in the amount of \$1,531,549 for the year ended June 30, 2014 consists of transfers from the general fund to the nonmajor Senior Center/Cable TV capital project fund.

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 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at June 30, 2014 consist of the following:

General fund:		
Taxes due to the Hudson School District	\$ 15,897,068	
Taxes due to Hillsborough County	1,491,664	
Payroll taxes due to State and Federal Governments	46,590	
Contributions due to New Hampshire Retirement System	55,984	
Fees due to the State of New Hampshire Department of Motor Vehicles	19,584	
Total general fund	17,510,890	
Sewer fund:		
April through June wastewater flow charges due to the City of Nashua	108,425	
Total intergovernmental payables due	\$ 17,619,315	
Fiduciary fund:		
Agency fund:		
Balance of trust funds belonging to the Hudson School District	\$ 861,960	

NOTE 10 – DEFERRED INFLOW OF RESOURCES

Deferred inflows of resources at June 30, 2014 consist of the following:

	General Fund	Water Fund	Sewer Fund	Nonmajor Governmental Funds	Total
Property taxes levied prior to their due date	\$ 8,564,599	\$ -	\$ -	\$ -	\$ 8,564,599
Property taxes receivables not collected within 60 days of the end of the fiscal year*	2,059,076	-	-	-	2,059,076
Hookup fees not currently available	-	2,125,980	-	-	2,125,980
Betterment assessments not currently available	-	-	1,008,495	-	1,008,495
Grants revenue received in advance of eligible expenditures	-	-	-	73,657	73,657
Total deferred inflows of resources	\$ 10,623,675	\$ 2,125,980	\$ 1,008,495	\$ 73,657	\$ 13,831,807

*Deferred inflows of property taxes not collected within 60 days of the fiscal year-end is not reported on the full accrual basis of accounting (Exhibit A).

NOTE 11 – CAPITAL LEASES

The Town has entered into certain capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2014
Capital lease obligations:		
Ford pickup trucks (5)	5.20%	\$ 146,707
Chevy Tahoe	6.60%	14,916
Caterpillar wheel loader	3.25%	100,669
Total capital lease obligations		\$ 262,292

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Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Machinery, equipment, and vehicles:	
Ford pickup trucks (5)	\$ 188,272
Chevy Tahoe	32,817
Caterpillar wheel loader	178,959
Total equipment	400,048
Less: accumulated depreciation	(62,841)
Total capital lease equipment	\$ 337,207

The annual requirements to amortize the capital leases payable as of June 30, 2014, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2015	\$ 85,564
2016	85,564
2017	77,360
2018	41,565
Total requirements	290,053
Less: interest	(27,761)
Present value of remaining payments	\$ 262,292

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2014:

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014	Due Within One Year
General obligation bonds	\$ 15,085,000	\$ -	\$ (1,060,000)	\$ 14,025,000	\$ 1,060,000
Capital leases	161,049	187,847	(86,604)	262,292	73,630
Compensated absences	1,498,001	-	(23,591)	1,474,410	2,312
Accrued landfill postclosure care costs	237,000	63,000	-	300,000	30,000
Net other postemployment benefits	-	1,510,872	-	1,510,872	-
Total long-term liabilities	\$ 16,981,050	\$ 1,761,719	\$ (1,170,195)	\$ 17,572,574	\$ 1,165,942

Long term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2014	Current Portion
General obligation bonds payable:						
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 1,240,000	\$ 115,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	12,785,000	945,000
Total					\$ 14,025,000	\$ 1,090,000

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The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2014, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2015	\$ 1,060,000	\$ 646,330	\$ 1,706,330
2016	1,065,000	593,330	1,658,330
2017	1,065,000	540,080	1,605,080
2018	1,055,000	497,480	1,552,480
2019	1,045,000	454,225	1,499,225
2020-2024	5,085,000	1,598,360	6,683,360
2025-2028	3,650,000	421,926	4,071,926
Totals	<u>\$ 14,025,000</u>	<u>\$ 4,751,731</u>	<u>\$ 18,776,731</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.

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town continue to 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 \$300,000 as of June 30, 2014. The estimated total current cost of the landfill postclosure care (\$30,000) is based on the amount that would be paid if all equipment, facilities, and services required to monitor, and maintain the landfill were acquired as of June 30, 2014. 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 13 – ENCUMBRANCES/NON-LAPSING APPROPRIATIONS

Encumbrances outstanding at June 30, 2014 are as follows:

General fund:	
General government	\$ 137,422
Public safety	185,005
Sanitation	4,200
Capital outlay	178,000
Other financing uses	126,984
Total encumbrances	<u>\$ 631,611</u>

NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2014 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 24,269,300
Less:	
General obligation bonds payable	(14,025,000)
Capital leases payable	(262,292)
Total net investment in capital assets	<u>9,982,008</u>

(Continued)

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Governmental activities net position continued:

Restricted net position:	
Nonexpendable permanent trust funds (principal)	181,135
Nonexpendable permanent trust funds (income)	29,656
Donations	100,131
Library	454,903
Water	1,972,633
Sewer	1,313,867
Police forfeiture	137,235
Senior Center/Cable TV	71,858
Total restricted net position	<u>4,261,418</u>
Unrestricted	<u>17,892,175</u>
Total net position	<u><u>\$ 32,135,601</u></u>

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2014 include the following:

Nonspendable:	
Major funds:	
General:	
Inventory	\$ 24,367
Prepaid items	4,723
Tax deeded property, subject to resale	30,248
	<u>59,338</u>
Nonmajor funds:	
Other permanent fund - principal balance	82,128
Library permanent fund - principal balance	99,007
	<u>181,135</u>
Total nonspendable fund balance	\$ 240,473
Restricted:	
Major funds:	
General:	
Donations	\$ 100,131
Library	454,903
Total restricted general fund	<u>555,034</u>
Water	<u>1,972,633</u>
Sewer	<u>1,313,867</u>
Nonmajor funds:	
Police forfeiture	137,235
Senior Center/Cable TV Capital Project	71,858
Other permanent fund - income balance	21,995
Library permanent fund - income balance	7,661
	<u>238,749</u>
Total restricted fund balance	4,080,283

(Continued)

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Governmental fund balance continued:

Committed:		
Major funds:		
General:		
Non-lapsing appropriations	\$ 304,984	
Expendable trust	1,984,352	
Conservation commission	925,773	
Land use change	124,996	
	<u>3,340,105</u>	
Water:		
Expendable trust	<u>2,312,015</u>	
Sewer:		
Expendable trust	<u>9,615,606</u>	
Total committed fund balance		15,267,726
Assigned:		
Major fund:		
General:		
Encumbrances	\$ 326,627	
Contingency	<u>895,237</u>	
Total assigned fund balance		1,221,864
Unassigned:		
Major funds:		
General		<u>2,867,848</u>
Total governmental fund balances		<u>\$ 23,678,194</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2013 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund	Nonmajor Grants
To record deferral of additional warrants, in accordance with 60 day revenue recognition	\$ -	\$ (1,098,055)	\$ -
To remove allowance for uncollectible property taxes, not recognized on modified accrual basis	-	110,669	-
To remove tax dedeed property, subject to resale recorded as capital assets in prior years	-	(78,294)	-
To remove prior year grants fund balance, now reported as a special revenue fund	-	38,878	(38,878)
To record capital asset additions for expenditures incurred in prior years	1,412,338	-	-
Net position/fund balance, as previously reported	<u>28,079,491</u>	<u>9,067,596</u>	<u>-</u>
Net position/fund balance, as restated	<u>\$ 29,491,829</u>	<u>\$ 8,040,794</u>	<u>\$ (38,878)</u>

NOTE 17 – EMPLOYEE RETIREMENT PLAN

Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust 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 plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. 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.

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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. For fiscal year 2014, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for 2014 for pension and medical subsidy were as follows:

Period	Police	Fire	All Other Employees
July 1, 2013 thru June 30, 2014	25.30%	27.74%	10.77%

The contribution requirements for the Town of Hudson for the fiscal years 2012, 2013, and 2014 were \$1,677,345, \$1,658,608, and \$2,053,991, respectively, which were paid in full in each year.

NOTE 18 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding note, the Town provides postemployment benefit options for health care, life insurance, dental insurance, and disability income to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, was implemented by the Town during fiscal year 2013, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2014:

Annual required contribution/OPEB cost	\$ 856,888
Interest on net OPEB obligation	29,580
Adjustment to annual required contribution	(41,934)
Contributions made (pay-as-you-go)	<u>(73,152)</u>
Increase in net OPEB obligation	771,382
Net OPEB obligation, beginning	739,490
Net OPEB obligation, ending	<u>\$ 1,510,872</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2014 and preceding year were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2013	\$ 813,321	\$ 73,831	9.08%	\$ 739,490
June 30, 2014	\$ 856,888	\$ 73,152	8.54%	\$ 1,510,872

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As of July 1, 2013 the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$7,868,473, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,868,473. The covered payroll (annual payroll of active employees covered by the plan) was \$8,618,843 during fiscal year 2014, and the ratio of the UAAL to the covered payroll was 91.29%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4% investment rate of return per annum. The projected annual healthcare cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after 5 years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2014 was 30 years.

NOTE 19 – 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 2014, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation Programs. These entities are considered a public entity risk pools, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending June 30, 2014, to be recorded as an insurance expenditure totaled \$245,724. There were no unpaid contributions for the year ended June 30, 2014.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation Program is a pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2013 to June 30, 2014 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Primex Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Hudson billed and paid for the year ended June 30, 2014 was \$184,577 for workers' compensation. A premium holiday of \$181,511 was issued to the Town during the current policy period. This amount was used to reduce the current period insurance expenditures.

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NOTE 20 – CAFETERIA BENEFIT PLAN

Effective January 1991, the Town implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the Town, into any combination of the following benefit categories:

1. Out of Pocket Medical Spending Account; or
2. Dependent Care Spending Account

Eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$5,000 annually into the Dependent Care Spending Account, and \$1,000 into the medical spending account.

NOTE 21 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

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.

A contingency of \$895,237 has been recorded in the general fund. This amount represents the estimated property tax abatements that the Town may have to refund in the subsequent fiscal year. This contingency is included as part of the assigned fund balance.

NOTE 22 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the Town for the fiscal year ended June 30, 2014. Only GASB Statement No. 65 impacted these financial statements:

GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013, will be effective for the Town beginning with its fiscal year ending June 30, 2015. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013, will be effective for the Town beginning with the fiscal year ending June 30, 2014. The objective of this Statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

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AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, issued in November 2013, should be implemented simultaneously with the provision of Statement No. 68, beginning with the fiscal year ending June 30, 2015. This Statement addresses an issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defend benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

NOTE 23 – 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 February 12, 2015, the date the June 30, 2014 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
July 1, 2012	\$ -	\$ 7,107,156	\$ 7,107,156	0.00%	\$ 8,449,846	84.11%
July 1, 2013	\$ -	\$ 7,868,473	\$ 7,868,473	0.00%	\$ 8,618,843	91.29%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit F represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2014 and the preceding year.

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, 2014

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,334,628	\$ 15,476,508	\$ 141,880
Land use change	-	38,882	38,882
Yield	18,000	3,930	(14,070)
Excavation	6,500	5,647	(853)
Other taxes	-	5,971	5,971
Interest and penalties on taxes	298,000	309,781	11,781
Total from taxes	<u>15,657,128</u>	<u>15,840,719</u>	<u>183,591</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	3,800,000	4,143,822	343,822
Building permits	135,000	271,824	136,824
Other	123,600	156,259	32,659
Total from licenses, permits, and fees	<u>4,058,600</u>	<u>4,571,905</u>	<u>513,305</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,091,074	1,091,074	-
Highway block grant	458,797	460,458	1,661
Other	100,000	100,000	-
Federal:			
Other	26,000	47,349	21,349
Total from intergovernmental	<u>1,675,871</u>	<u>1,698,881</u>	<u>23,010</u>
Charges for services:			
Income from departments	<u>1,317,768</u>	<u>1,922,470</u>	<u>604,702</u>
Miscellaneous:			
Sale of municipal property	9,500	6,644	(2,856)
Interest on investments	10,000	1,272	(8,728)
Contributions and donations	2,000	395	(1,605)
Other	-	2	2
Total from miscellaneous	<u>21,500</u>	<u>8,313</u>	<u>(13,187)</u>
Other financing sources:			
Transfers in	<u>160,000</u>	<u>18,728</u>	<u>(141,272)</u>
Total revenues and other financing sources	22,890,867	<u>\$ 24,061,016</u>	<u>\$ 1,170,149</u>
Unassigned fund balance used to reduce tax rate	618,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 23,508,867</u>		

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, 2014

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 417,436	\$ 329,216	\$ -	\$ 88,220
Election and registration	-	388,441	372,785	-	15,656
Financial administration	3,600	863,903	828,008	4,132	35,363
Revaluation of property	18,144	328,685	296,036	18,200	32,593
Legal	-	142,100	176,187	-	(34,087)
Planning and zoning	18,000	505,609	392,661	-	130,948
General government buildings	39,072	136,246	165,219	16,206	(6,107)
Cemeteries	-	1,260	51	950	259
Insurance, not otherwise allocated	-	400,000	431,463	-	(31,463)
Other	-	591,734	365,811	97,934	127,989
Total general government	<u>78,816</u>	<u>3,775,414</u>	<u>3,357,437</u>	<u>137,422</u>	<u>359,371</u>
Public safety:					
Police	127,265	6,730,459	6,795,061	123,056	(60,393)
Ambulance	-	131,347	71,354	13,239	46,754
Fire	59,475	5,117,942	5,267,091	48,710	(138,384)
Building inspection	-	100,286	120	-	100,166
Emergency management	-	9,230	8,952	-	278
Total public safety	<u>186,740</u>	<u>12,089,264</u>	<u>12,142,578</u>	<u>185,005</u>	<u>(51,579)</u>
Highways and streets:					
Public works garage	-	264,866	263,046	-	1,820
Highways and streets	530	3,899,279	3,918,645	-	(18,836)
Total highways and streets	<u>530</u>	<u>4,164,145</u>	<u>4,181,691</u>	<u>-</u>	<u>(17,016)</u>
Sanitation:					
Administration	-	43,670	48,171	-	(4,501)
Solid waste collection	4,000	1,500,000	1,459,685	4,200	40,115
Total sanitation	<u>4,000</u>	<u>1,543,670</u>	<u>1,507,856</u>	<u>4,200</u>	<u>35,614</u>
Health:					
Pest control	-	96,253	98,248	-	(1,995)
Welfare:					
Direct assistance	-	120,900	84,982	-	35,918
Culture and recreation:					
Parks and recreation	-	359,271	343,204	-	16,067
Library	-	98,665	98,665	-	-
Patriotic purposes	-	5,600	5,600	-	-
Total culture and recreation	<u>-</u>	<u>463,536</u>	<u>447,469</u>	<u>-</u>	<u>16,067</u>
Conservation	-	35,639	35,639	-	-
Capital outlay	-	178,000	-	178,000	-
Other financing uses:					
Transfers out	180,285	1,042,046	1,382,182	126,984	(286,835)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 450,371</u>	<u>\$ 23,508,867</u>	<u>\$ 23,238,082</u>	<u>\$ 631,611</u>	<u>\$ 89,545</u>

SCHEDULE 3
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2014

Unassigned fund balance, beginning, as restated (see Note 16) (Non-GAAP Budgetary Basis)		\$ 4,596,586
Changes:		
Unassigned fund balance used to reduce 2014 tax rate		(618,000)
2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,170,149	
Unexpended balance of appropriations (Schedule 2)	<u>89,545</u>	
2014 Budget surplus		1,259,694
Increase in nonspendable fund balance		(27,410)
Decrease in restricted fund balance		106,492
Decrease in committed fund balance (non-encumbrances)		18,000
Increase in assigned fund balance (non-encumbrances)		<u>(518,837)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		4,816,525
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(2,059,076)
To remove the allowance for uncollectible property taxes, recognized on a budgetary basis, but not on a GAAP basis		110,468
Deficit fund balance in senior activities fund, blended for GASB No. 54 reporting		<u>(69)</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 2,867,848</u></u>

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2014

	Special Revenue Funds		Capital Project Fund	Permanent Funds		Total
	Grants	Police Forfeiture	Senior Center/ Cable TV	Other	Library	
ASSETS						
Cash and cash equivalents	\$ 73,781	\$ 43,800	\$ 1,446,836	\$ 57,450	\$ 6,894	\$ 1,628,761
Investments	-	93,435	-	46,673	99,774	239,882
Total assets	<u>\$ 73,781</u>	<u>\$ 137,235</u>	<u>\$ 1,446,836</u>	<u>\$ 104,123</u>	<u>\$ 106,668</u>	<u>\$ 1,868,643</u>
LIABILITIES						
Accounts payable	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ 124
Interfund payable	-	-	1,374,978	-	-	1,374,978
Total liabilities	<u>124</u>	<u>-</u>	<u>1,374,978</u>	<u>-</u>	<u>-</u>	<u>1,375,102</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - grants	<u>73,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,657</u>
FUND BALANCES						
Nonspendable	-	-	-	82,128	99,007	181,135
Restricted	-	137,235	71,858	21,995	7,661	238,749
Total fund balances	<u>-</u>	<u>137,235</u>	<u>71,858</u>	<u>104,123</u>	<u>106,668</u>	<u>419,884</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 73,781</u>	<u>\$ 137,235</u>	<u>\$ 1,446,836</u>	<u>\$ 104,123</u>	<u>\$ 106,668</u>	<u>\$ 1,868,643</u>

SCHEDULE 5
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds		Capital Project Fund	Permanent Funds		Total
	Grants	Police Forfeiture	Senior Center/ Cable TV	Other	Library	
Revenues:						
Intergovernmental	\$ 339,614	\$ -	\$ -	\$ -	\$ -	\$ 339,614
Miscellaneous	-	19,888	85,528	357	-	105,773
Total revenues	339,614	19,888	85,528	357	-	445,387
Expenditures:						
Current:						
Public safety	-	5,173	-	-	-	5,173
Culture and recreation	-	-	-	-	3,148	3,148
Capital outlay	300,736	-	1,712,125	-	-	2,012,861
Total expenditures	300,736	5,173	1,712,125	-	3,148	2,021,182
Excess (deficiency) of revenues over (under) expenditures	38,878	14,715	(1,626,597)	357	(3,148)	(1,575,795)
Other financing sources:						
Transfers in	-	-	1,531,549	-	-	1,531,549
Net change in fund balances	38,878	14,715	(95,048)	357	(3,148)	(44,246)
Fund balances, beginning, as restated (see Note 16)	(38,878)	122,520	166,906	103,766	109,816	464,130
Fund balances, ending	\$ -	\$ 137,235	\$ 71,858	\$ 104,123	\$ 106,668	\$ 419,884

Town Warrant 2015



Hudson,
New Hampshire



New Hampshire
Department of
Revenue Administration

**2015
MS-737**

Budget of the Town of Hudson

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: January 23, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

Budget Committee Members	
Printed Name	Signature
Shawn Jasper	<i>Shawn Jasper</i>
Jonathan Maltz	<i>Jonathan Maltz</i>
John Drabinowicz	<i>John Drabinowicz</i>
Malcolm Price	<i>Malcolm Price</i>
Randall Brownrigg	<i>Randall S. Brownrigg</i>
James Barnes	<i>James Barnes</i>
Patricia Nichols	<i>Patricia A. Nichols</i>
Michael Truesdell	<i>Michael Truesdell</i>
Stephen Nute	<i>Stephen Nute</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$424,782	\$329,217	\$352,304	\$0	\$352,304	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$399,382	\$372,784	\$379,474	\$0	\$379,474	\$0
4150-4151	Financial Administration	03	\$871,481	\$844,006	\$946,516	\$0	\$946,516	\$0
4152	Revaluation of Property	03	\$341,398	\$311,036	\$350,060	\$39,600	\$350,060	\$0
4153	Legal Expense	03	\$142,100	\$176,187	\$167,100	\$15,000	\$167,100	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$464,494	\$392,783	\$375,690	\$0	\$375,690	\$0
4194	General Government Buildings	03	\$138,091	\$165,222	\$161,141	\$0	\$161,141	\$0
4195	Cemeteries	03	\$1,260	\$51	\$1,260	\$0	\$1,260	\$0
4196	Insurance	03	\$441,000	\$431,463	\$441,000	\$0	\$441,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	03	\$576,734	\$495,244	\$631,064	\$6,000	\$631,064	\$0
Public Safety								
4210-4214	Police	03	\$6,993,313	\$6,824,465	\$7,188,842	\$35,070	\$7,188,842	\$0
4215-4219	Ambulance	03	\$131,347	\$116,355	\$158,134	\$0	\$158,134	\$0
4220-4229	Fire	03	\$5,298,673	\$5,357,091	\$5,712,340	\$0	\$5,712,340	\$0
4240-4249	Building Inspection		\$100,286	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$9,230	\$8,952	\$7,730	\$0	\$7,730	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	03	\$251,718	\$209,745	\$315,358	\$0	\$315,358	\$0
4312	Highways and Streets	03	\$3,960,065	\$3,933,641	\$3,993,334	\$0	\$3,993,334	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Administration		\$43,670	\$48,171	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$1,500,000	\$1,459,685	\$1,541,395	\$0	\$1,541,395	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0

Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	03	\$96,705	\$98,248	\$103,337	\$0	\$103,337	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Welfare									
4441-4442	Administration and Direct Assistance	03	\$120,900	\$84,982	\$100,900	\$0	\$100,900	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	03	\$365,293	\$343,202	\$396,677	\$56,140	\$396,677	\$0	\$0
4550-4559	Library	03	\$1,020,494	\$1,013,015	\$1,035,437	\$0	\$1,016,937	\$18,500	\$0
4583	Patriotic Purposes	03	\$5,600	\$5,600	\$5,600	\$0	\$5,600	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$35,639	\$35,639	\$46,763	\$0	\$46,763	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal	05	\$1,060,000	\$1,060,000	\$1,065,000	\$0	\$1,065,000	\$0	\$0
4721	Long Term Bonds and Notes - Interest	05	\$646,331	\$699,330	\$593,331	\$0	\$593,331	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$1,712,125	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$53,301	\$0	\$0	\$0	\$0	\$0

Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$110,497	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$117,996	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	04	\$1,654,639	\$1,008,899	\$1,581,206	\$50,000	\$1,581,206	\$0
4914W	To Proprietary Fund - Water	05	\$2,094,609	\$1,785,249	\$1,988,849	\$0	\$1,988,849	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$29,189,234	\$29,604,181	\$29,639,842	\$201,810	\$29,621,342	\$18,500

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings (Construction of New Fire Station)	02	\$0	\$0	\$2,174,600	\$0	\$2,174,600	\$0
4915	To Capital Reserve Fund (Communications)	11	\$0	\$10,000	\$200,000	\$0	\$200,000	\$0
Special Articles Recommended			\$0	\$10,000	\$2,374,600	\$0	\$2,374,600	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	06	\$0	\$0	\$70,335	\$0	\$70,335	\$0
Purpose: Hudson Police, Fire, Town Supervisors Association								
4199	Other General Government	07	\$0	\$0	\$1,280	\$0	\$1,280	\$0
Purpose: Wage and Benefit Increase for Town Clerk/Tax Collector								
4550-4559	Library	08	\$0	\$0	\$15,397	\$0	\$15,397	\$0
Purpose: Wages and Benefit Increase for Full Time Employees of Rodgers Memorial Library								
4902	Machinery, Vehicles, and Equipment	10	\$0	\$0	\$200,000	\$0	\$200,000	\$0
Purpose: Replacement Ambulance								
4903	Buildings	09	\$0	\$0	\$900,000	\$0	\$900,000	\$0
Purpose: Renovation of the Leonard A. Smith Central Fire Station								
Individual Articles Recommended			\$0	\$0	\$1,187,012	\$0	\$1,187,012	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$3,930	\$4,000	\$4,000
3186	Payment in Lieu of Taxes	03	\$0	\$10,000	\$10,000
3187	Excavation Tax	03	\$5,647	\$5,500	\$5,500
3189	Other Taxes	03	\$5,971	\$6,000	\$6,000
3190	Interest and Penalties on Delinquent Taxes	03	\$309,782	\$297,000	\$297,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$4,143,822	\$4,050,000	\$4,050,000
3230	Building Permits	03	\$275,374	\$262,000	\$262,000
3290	Other Licenses, Permits, and Fees	03	\$152,709	\$147,600	\$147,600
3311-3319	From Federal Government	03	\$0	\$36,000	\$36,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$1,091,074	\$1,182,997	\$1,182,997
3353	Highway Block Grant	03	\$460,458	\$464,767	\$464,767
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
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$47,349	\$0	\$0
3379	From Other Governments	03	\$100,000	\$110,000	\$110,000
Charges for Services					
3401-3406	Income from Departments	03	\$1,850,318	\$1,297,100	\$1,297,100
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$6,644	\$4,000	\$4,000
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other	03	\$205,121	\$2,000	\$2,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds	03	\$111,034	\$30,000	\$22,265
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0

3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	04	\$1,504,017	\$1,581,206	\$1,581,206
3914W	From Enterprise Funds: Water (Offset)	05	\$3,643,511	\$3,647,180	\$3,647,180
3915	From Capital Reserve Funds	03, 10	\$1,432,281	\$185,000	\$185,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02	\$0	\$2,100,000	\$2,100,000
9998	Amount Voted from Fund Balance	09, 10	\$0	\$950,000	\$950,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$600,000	\$600,000
Total Estimated Revenues and Credits			\$15,349,042	\$16,972,350	\$16,964,615

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$29,189,234	\$29,639,842	\$29,621,342
Special Warrant Articles Recommended	\$0	\$2,374,600	\$2,374,600
Individual Warrant Articles Recommended	\$0	\$1,187,012	\$1,187,012
TOTAL Appropriations Recommended	\$29,189,234	\$33,201,454	\$33,182,954
Less: Amount of Estimated Revenues & Credits	\$13,725,185	\$16,972,350	\$16,964,615
Estimated Amount of Taxes to be Raised	\$15,464,049	\$16,229,104	\$16,218,339



MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: HUDSON

County: HILLSBOROUGH

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737):	\$33,182,954
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes:	\$1,065,000
3. Interest: Long-Term Bonds & Notes:	\$593,331
4. Capital outlays funded from Long-Term Bonds & Notes	\$2,100,000
5. Mandatory Assessments	
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	\$3,758,331
7. Amount Recommended, Less Exclusions (Line 1 - Line 6)	\$29,424,623
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	\$2,942,462
Collective Bargaining Cost Items	
9. Recommended Cost Items (Prior to Meeting)	\$70,335
10. Voted Cost Items (Voted at Meeting)	\$70,335
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
Mandatory Water & Waste Treatment Facilities (RSA 32:21)	
12. Amount Recommended (Prior to Meeting)	
13. Amount Voted (Voted at Meeting)	
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	
15. Bond Override (RSA 32:18-a), Amount Voted	
Maximum Allowable Appropriations Voted At Meeting (Line 1 + Line 8 + Line 11 + Line 14 + Line 15)	\$36,125,416

For Assistance Please Contact:

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Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>



General Fund Default Budget: Hudson

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 23, 2015

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 Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY 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.

Governing Body Certifications		
Printed Name	Position	Signature
Roger E. Curtis	Bd. of Selectmen	<i>[Signature]</i>
Patricia A. Nichols	BOS	<i>[Signature]</i>
Ben Nadeau	BOS	<i>[Signature]</i>
Richard Maddox	BOS	<i>[Signature]</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:
NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Government					
0000-0000	Collective Bargaining	\$0	\$0		\$0
4130-4139	Executive	\$422,670	(\$82,971)		\$339,699
4140-4149	Election, Registration, and Vital Statistics	\$394,366	(\$14,209)		\$380,157
4150-4151	Financial Administration	\$861,346	\$17,410		\$878,756
4152	Revaluation of Property	\$329,920	\$16,236		\$346,156
4153	Legal Expense	\$142,100	\$0		\$142,100
4155-4159	Personnel Administration	\$0	\$0		\$0
4191-4193	Planning and Zoning	\$458,121	(\$71,622)		\$386,499
4194	General Government Buildings	\$136,685	\$3,413		\$140,098
4195	Cemeteries	\$1,260	\$0		\$1,260
4196	Insurance	\$441,000	\$12,000		\$453,000
4197	Advertising and Regional Association	\$0	\$0		\$0
4199	Other General Government	\$576,734	\$17,646		\$594,380
Public Safety					
4210-4214	Police	\$6,811,595	\$341,583		\$7,153,178
4215-4219	Ambulance	\$131,347	(\$4,228)		\$127,119
4220-4229	Fire	\$5,171,535	\$432,906		\$5,604,441
4240-4249	Building Inspection	\$100,286	(\$39,641)		\$60,645
4290-4298	Emergency Management	\$9,230	\$0		\$9,230
4299	Other (Including Communications)	\$0	\$0		\$0
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0		\$0
Highways and Streets					
4311	Administration	\$246,200	\$26,068		\$272,268
4312	Highways and Streets	\$3,911,951	\$6,837		\$3,918,788
4313	Bridges	\$0	\$0		\$0
4316	Street Lighting	\$0	\$0		\$0
4319	Other	\$0	\$0		\$0
Sanitation					
4321	Administration	\$43,670	\$0		\$43,670
4323	Solid Waste Collection	\$1,500,000	\$30,000		\$1,530,000
4324	Solid Waste Disposal	\$0	\$0		\$0
4325	Solid Waste Cleanup	\$0	\$0		\$0
4326-4329	Sewage Collection, Disposal and Other	\$0	\$0		\$0
Water Distribution and Treatment					
4331	Administration	\$0	\$0		\$0
4332	Water Services	\$0	\$0		\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0		\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0		\$0
4353	Purchase Costs	\$0	\$0		\$0
4354	Electric Equipment Maintenance	\$0	\$0		\$0
4359	Other Electric Costs	\$0	\$0		\$0

Health					
4411	Administration	\$0	\$0		\$0
4414	Pest Control	\$96,705	\$6,132		\$102,837
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0		\$0
Welfare					
4441-4442	Administration and Direct Assistance	\$120,900	\$0		\$120,900
4444	Intergovernmental Welfare Payments	\$0	\$0		\$0
4445-4449	Vendor Payments and Other	\$0	\$0		\$0
Culture and Recreation					
4520-4529	Parks and Recreation	\$360,292	\$29,236		\$389,528
4550-4559	Library	\$1,020,494	\$30,764		\$1,051,258
4583	Patriotic Purposes	\$5,600	\$0		\$5,600
4589	Other Culture and Recreation	\$0	\$0		\$0
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0		\$0
4619	Other Conservation	\$35,639	\$0		\$35,639
4631-4632	Redevelopment and Housing	\$0	\$0		\$0
4651-4659	Economic Development	\$0	\$0		\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0		\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0		\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0		\$0
4790-4799	Other Debt Service	\$0	\$0		\$0
Capital Outlay					
4901	Land	\$0	\$0		\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0		\$0
4903	Buildings	\$0	\$0		\$0
4909	Improvements Other than Buildings	\$0	\$0		\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0		\$0
4913	To Capital Projects Fund	\$0	\$0		\$0
4914A	To Proprietary Fund - Airport	\$0	\$0		\$0
4914E	To Proprietary Fund - Electric	\$0	\$0		\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0		\$0
4914W	To Proprietary Fund - Water	\$0	\$0		\$0
4915	To Capital Reserve Fund	\$0	\$0		\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0		\$0
4917	To Health Maintenance Trust Funds	\$0	\$0		\$0
4918	To Non-Expendable Trust Funds	\$0	\$0		\$0
4919	To Agency Funds	\$0	\$0		\$0
Total Appropriations		\$23,329,646	\$757,560	\$0	\$24,087,206

Explanation for Increases and Decreases	
Account	Explanation
	See attached

Town of Hudson NH
Default Budget Fiscal Year 2016

Town Meeting Approved Fiscal Year 2015 **\$23,329,646**

Adjustments:

Less: Health Insurance Premiums (\$18,197)

Add: Solid Waste (2% contracted increase) \$30,000

Approved Labor Contracts \$537,847

Retirement Benefits \$207,910

Net Adjustment \$757,560

Adjusted Town Meeting Approved Fiscal Year **\$24,087,206**

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

Total General Fund Default Budget **\$24,087,206**



Sewer Fund Default Budget: Hudson

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.

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GOVERNING BODY 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.

Governing Body Certifications		
Printed Name	Position	Signature
ROGER E. (butu)	Bd. of Selectmen	<i>[Signature]</i>
Patricia A Nichols	BOS	<i>[Signature]</i>
Ben Nadeau	BOS	<i>[Signature]</i>
Richard Maddox	BOS	<i>[Signature]</i>

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NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Government					
0000-0000	Collective Bargaining				
4130-4139	Executive				
4140-4149	Election, Registration, and Vital Statistics				
4150-4151	Financial Administration				
4152	Revaluation of Property				
4153	Legal Expense				
4155-4159	Personnel Administration				
4191-4193	Planning and Zoning				
4194	General Government Buildings				
4195	Cemeteries				
4196	Insurance				
4197	Advertising and Regional Association				
4199	Other General Government				
Public Safety					
4210-4214	Police				
4215-4219	Ambulance				
4220-4229	Fire				
4240-4249	Building Inspection				
4290-4298	Emergency Management				
4299	Other (Including Communications)				
Airport/Aviation Center					
4301-4309	Airport Operations				
Highways and Streets					
4311	Administration				
4312	Highways and Streets				
4313	Bridges				
4316	Street Lighting				
4319	Other				
Sanitation					
4321	Administration				
4323	Solid Waste Collection				
4324	Solid Waste Disposal				
4325	Solid Waste Cleanup				
4326-4329	Sewage Collection, Disposal and Other				
Water Distribution and Treatment					
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conservation and Other				
Electric					
4351-4352	Administration and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				

Health					
4411	Administration				
4414	Pest Control				
4415-4419	Health Agencies, Hospitals, and Other				
Welfare					
4441-4442	Administration and Direct Assistance				
4444	Intergovernmental Welfare Payments				
4445-4449	Vendor Payments and Other				
Culture and Recreation					
4520-4529	Parks and Recreation				
4550-4559	Library				
4583	Patriotic Purposes				
4589	Other Culture and Recreation				
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources				
4619	Other Conservation				
4631-4632	Redevelopment and Housing				
4651-4659	Economic Development				
Debt Service					
4711	Long Term Bonds and Notes - Principal				
4721	Long Term Bonds and Notes - Interest				
4723	Tax Anticipation Notes - Interest				
4790-4799	Other Debt Service				
Capital Outlay					
4901	Land				
4902	Machinery, Vehicles, and Equipment				
4903	Buildings				
4909	Improvements Other than Buildings				
Operating Transfers Out					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914A	To Proprietary Fund - Airport				
4914E	To Proprietary Fund - Electric				
4914S	To Proprietary Fund - Sewer	\$1,649,375	\$9,940		\$1,659,315
4914W	To Proprietary Fund - Water				
4915	To Capital Reserve Fund				
4916	To Expendable Trusts/Fiduciary Funds				
4917	To Health Maintenance Trust Funds				
4918	To Non-Expendable Trust Funds				
4919	To Agency Funds				
Total Appropriations		\$1,649,375	\$9,940	\$0	\$1,659,315

Explanation for Increases and Decreases	
Account	Explanation
	See attached

Town of Hudson NH
Sewer Fund Default Budget Fiscal Year 2016

Town Meeting Approved Fiscal Year 2015 **\$1,649,375**

Adjustments:

Less:

Add:	Approved Labor Contracts	\$7,434
	Health Insurance Benefits	\$559
	Retirement Benefits	<u>\$1,947</u>

	Net Adjustment	<u>\$9,940</u>
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Adjusted Town Meeting Approved Fiscal Year **\$1,659,315**

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

	Total Sewer Fund Default Budget	<u><u>\$1,659,315</u></u>
--	--	----------------------------------



Water Fund Default Budget: Hudson

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.

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GOVERNING BODY 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.

Governing Body Certifications		
Printed Name	Position	Signature
Roger E. Coutu	Bd of Selectmen	<i>[Signature]</i>
Patricia A. Nichols	Bos	<i>[Signature]</i>
Ben Nadene	Bos	<i>[Signature]</i>
Richard Maddox	Bos	<i>[Signature]</i>

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MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Government					
0000-0000	Collective Bargaining				
4130-4139	Executive				
4140-4149	Election, Registration, and Vital Statistics				
4150-4151	Financial Administration				
4152	Revaluation of Property				
4153	Legal Expense				
4155-4159	Personnel Administration				
4191-4193	Planning and Zoning				
4194	General Government Buildings				
4195	Cemeteries				
4196	Insurance				
4197	Advertising and Regional Association				
4199	Other General Government				
Public Safety					
4210-4214	Police				
4215-4219	Ambulance				
4220-4229	Fire				
4240-4249	Building Inspection				
4290-4298	Emergency Management				
4299	Other (Including Communications)				
Airport/Aviation Center					
4301-4309	Airport Operations				
Highways and Streets					
4311	Administration				
4312	Highways and Streets				
4313	Bridges				
4316	Street Lighting				
4319	Other				
Sanitation					
4321	Administration				
4323	Solid Waste Collection				
4324	Solid Waste Disposal				
4325	Solid Waste Cleanup				
4326-4329	Sewage Collection, Disposal and Other				
Water Distribution and Treatment					
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conservation and Other				
Electric					
4351-4352	Administration and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				

Health					
4411	Administration				
4414	Pest Control				
4415-4419	Health Agencies, Hospitals, and Other				
Welfare					
4441-4442	Administration and Direct Assistance				
4444	Intergovernmental Welfare Payments				
4445-4449	Vendor Payments and Other				
Culture and Recreation					
4520-4529	Parks and Recreation				
4550-4559	Library				
4583	Patriotic Purposes				
4589	Other Culture and Recreation				
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources				
4619	Other Conservation				
4631-4632	Redevelopment and Housing				
4651-4659	Economic Development				
Debt Service					
4711	Long Term Bonds and Notes - Principal				
4721	Long Term Bonds and Notes - Interest				
4723	Tax Anticipation Notes - Interest				
4790-4799	Other Debt Service				
Capital Outlay					
4901	Land				
4902	Machinery, Vehicles, and Equipment				
4903	Buildings				
4909	Improvements Other than Buildings				
Operating Transfers Out					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914A	To Proprietary Fund - Airport				
4914E	To Proprietary Fund - Electric				
4914S	To Proprietary Fund - Sewer	\$3,800,846	(\$89,941)		\$3,710,905
4914W	To Proprietary Fund - Water				
4915	To Capital Reserve Fund				
4916	To Expendable Trusts/Fiduciary Funds				
4917	To Health Maintenance Trust Funds				
4918	To Non-Expendable Trust Funds				
4919	To Agency Funds				
Total Appropriations		\$3,800,846	(\$89,941)	\$0	\$3,710,905

Explanation for Increases and Decreases	
Account	Explanation
	See attached

Town of Hudson NH
Water Fund Default Budget Fiscal Year 2016

Town Meeting Approved Fiscal Year 2015 **\$3,800,846**

Adjustments:

Less:	Water Debt Service FY 2015	(\$1,706,331)
	Water - Purchased from Pennichuck	(\$52,565)
	Health Insurance Benefits	(\$1,617)

Add:	Water Debt Service FY 2016	\$1,658,331
	Water - Pennichuck Operations & Maintenance	\$9,544
	Approved Labor Contracts	\$2,474
	Retirement Benefits	\$223

Net Adjustment	<u>(\$89,941)</u>
----------------	-------------------

Adjusted Town Meeting Approved Fiscal Year **\$3,710,905**

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

Total Water Fund Default Budget	<u>\$3,710,905</u>
--	---------------------------

**2015 Town Meeting Warrant
Hudson, New Hampshire**

To the inhabitants 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 the Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, January 31, 2015 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 in 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, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 10, 2015, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1 To choose all necessary Town Officers for the coming year.

Selectmen's Articles

Article 2 **Construction of a New Fire Station**

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,174,600 for the design and construction of a new fire station on Town-owned land located on Lowell Road, and to authorize the issuance of not more than \$2,100,000 of bonds or notes in accordance with the provisions of Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further raise and appropriate the sum of \$74,600 for the purpose of paying 2015-2016 bond issuance cost and interest on said general obligation bonds or notes? (3/5 ballot vote required) (This appropriation is in addition to Article 3, the Operating Budget.)

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 6-5)

Article 3 **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 \$24,392,956? Should this article be defeated, the default budget shall be \$24,087,206 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 11-0)

Article 4 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$1,581,206 for the operation of the Town Sewer Utility? Should this article be defeated, the default budget for the Town Sewer Utility shall be \$1,659,315, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility only.
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 5 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$3,647,180 for the operation of the Town Water Utility? Should this article be defeated, the default budget for the Town Water Utility shall be \$3,710,905 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 6 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 Hudson Police, Fire and Town Supervisors Association which calls for the following increase in salaries and benefits:

Year	Amount	COLA%
7/1/15 – 6/30/16	\$70,335	2.0%

and to raise and appropriate the sum of \$70,335 for the 2015-2016 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 3, the Operating Budget.)
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 6-5)

Article 7 Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,280 which represents a 2% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 3, the Operating Budget.)
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 8 Wages and Benefit Increase for Full Time Employees of Rodgers Memorial Library

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,397 which represents a 3.5% increase in wages and benefits for the full-time employees of the Rodgers Memorial Library? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Not Recommended by the Budget Committee 4-7)

Article 9 Renovation of the Leonard A. Smith Central Fire Station

Shall the Town of Hudson vote to raise and appropriate the sum of \$900,000 for the purpose of renovating the Leonard A. Smith Central Fire Station and authorize the withdrawal of that sum from the unassigned fund balance? No amount to be raised from taxation. (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 10 Replacement Ambulance

Shall the Town of Hudson vote to raise and appropriate the sum of \$200,000 for the purpose of purchasing a replacement ambulance and to authorize the withdrawal of \$150,000 from the Ambulance Capital Reserve Fund and to use \$50,000 from the unassigned fund balance? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 11 Funding for Communications Equipment and Infrastructure

Shall the Town of Hudson raise and appropriate the sum of \$200,000 to be added to the Communications Equipment and Infrastructure Capital Reserve Fund which was established on March 12, 2013 for the repair, replacement, or improvement of the Town's radio communication system, equipment and infrastructure? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-1)

Article 12 Establish Hudson Community Television Revolving Fund

Shall the Town of Hudson vote to establish a Hudson Community Television Revolving Fund pursuant to NH RSA 31:95-h (e) for the purpose of providing community television access for public, educational, or governmental use? 80% of revenues received from cable television franchise fees, or other income derived from the Town of Hudson cable television operations shall be deposited into the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of community television access for public, educational, or governmental, cable facilities equipment, maintenance, renovations, or associated operating and administrative purposes. The Hudson Community Television Revolving Fund shall go into effect on July 1, 2016. (Recommended by the Board of Selectmen 4-1)

Article 13 Investment Management Service Alternatives

Shall the Town of Hudson vote, pursuant to NH RSA 35: 9-a-II, to authorize the Trustees of Trust Funds to pay for capital reserve fund investment management service, and any other expense incurred, from capital reserve funds income? No vote by the town to rescind such authority shall occur within five years of the original adoption of this article. (Recommended by the Board of Selectmen 4-1)

Article 14 "Shall the town of Hudson, NH vote to adopt the provisions of NH RSA 72:61 through NH RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems, intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes." (Recommended by the Board of Selectmen 3-2)

Article 15 Shall the Town of Hudson vote to approve the following resolution?

RESOLVED: We the People of Hudson New Hampshire stand with communities across the country to defend democracy from the corrupting effects of undue corporate power by amending the United States Constitution to establish that:


1. Only human beings, not corporations, are endowed with constitutional rights, and
2. Money is not speech, and therefore regulating political contributions and spending is not equivalent to limiting political speech.

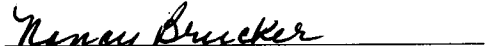
BE IT FURTHER RESOLVED: We the People of Hudson New Hampshire hereby instruct our state and federal representatives to enact resolutions and legislation to advance this effort. (Not recommended by the Board of Selectmen 1-4)

GIVEN UNDER OUR HANDS AND SEALS AT SAID HUDSON ON THE 16th DAY OF JANUARY, 2015.


A TRUE COPY ATTEST:


HUDSON BOARD OF SELECTMEN


Roger E. Coutu, Chairman


Nancy Brucker, Selectman


Benjamin J. Nadeau, Vice-Chairman


Patricia Nichols, Selectman


Richard J. Maddox, Selectman

**March 10, 2015
Sample Ballot
Hudson, New Hampshire**

To the inhabitants 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 the Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, January 31, 2015 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 in 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, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 10, 2015, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1 To choose all necessary Town Officers for the coming year.

Selectmen's Articles

Article 2 **Construction of a New Fire Station**

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,174,600 for the design and construction of a new fire station on Town-owned land located on Lowell Road, and to authorize the issuance of not more than \$2,100,000 of bonds or notes in accordance with the provisions of Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further raise and appropriate the sum of \$74,600 for the purpose of paying 2015-2016 bond issuance cost and interest on said general obligation bonds or notes? (3/5 ballot vote required) (This appropriation is in addition to Article 3, the Operating Budget.)

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 7-2)

Yes

No

Article 3 **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 \$24,392,956? Should this article be defeated, the default budget shall be \$24,087,206 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 11-0)

Yes

No

Article 4 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$1,581,206 for the operation of the Town Sewer Utility? Should this article be defeated, the default budget for the Town Sewer Utility shall be \$1,659,315, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility only.
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Yes No

Article 5 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$3,647,180 for the operation of the Town Water Utility? Should this article be defeated, the default budget for the Town Water Utility shall be \$3,710,905 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Yes No

Article 6 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 Hudson Police, Fire and Town Supervisors Association which calls for the following increase in salaries and benefits:

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Yes No

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Yes No

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Shall the Town of Hudson vote to raise and appropriate the sum of \$8,798 which represents a 2.0% increase in wages and benefits for the full-time employees of the Rodgers Memorial Library? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Not Recommended by the Budget Committee 7-2)

Yes No

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Yes No

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Yes No

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Yes No

