

Annual Report  
Hudson,  
New Hampshire



for year ending  
June 30, 2018

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

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

## DEDICATED IN MEMORY OF



### Benjamin J. Nadeau

(April 6, 1975 – January 23, 2018)

Member of the Historical Society

Alternate to the Sewer Utility Committee, 2005

Member of Board of Selectmen, 2006 – 2015

Member of the School Board, 2015-2016

Member of the Benson Park Committee, 2017



### David Lewis Buhlman

(August 24, 1948 – December 11, 2018)

New Hampshire State Representative, 2002 - 2005

Alternate to the Zoning Board of Adjustment, 2004 – 2005

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## **TOWN OFFICERS**

### **SELECTMEN**

Roger E. Coutu, Chairman, 2019  
David S. Morin, Vice-Chairman 2020  
Marilyn McGrath, 2021  
Angela Routsis, 2019  
Normand G. Martin, 2021

### **MODERATOR**

Paul Inderbitzen, 2020

### **TOWN CLERK/TAX COLLECTOR**

Patti Barry, 2020

### **TREASURER**

Karen Burnell, 2019

### **REPRESENTATIVES TO THE GENERAL COURT (2020)**

Bob J. Greene	Lynne Ober	Kimberly A. Rice
Alicia D. Lekas	Russell T. Ober III	Jordan G. Ulery
Tony Lekas	Andrew J. Prout	James R. Whittemore
Hershel Nunez	Andrew Renzullo	

### **STATE SENATOR**

Sharon M. Carson, 2020

### **SUPERVISORS OF THE CHECKLIST**

Lisa E. Donovan, 2024  
Joyce Cloutier, 2020 (resigned 6-15-18)  
Kathleen Leary, 2019  
Sandra LeVasseur, 2022

### **BENSON PARK COMMITTEE**

Richard Empey, Chairman, 2019	John Leone, 2021
Ralph Alio, Vice-Chairman, 2020	John Madden, 2021
Mark Boulger, 2019	Ben Nadeau, 2020 (deceased 1/23/18)
Nancie Caron, Alternate, 2020	James Weaver, 2021
Casey Davies, Alternate, 2019	Roger E. Coutu, Selectman Member
Ann Kinneen-Desrosiers, 2020	David Morin, Selectman Alternate
Paula Hubert, 2020	

### **BUDGET COMMITTEE**

Ted Trost, Chairman, 2021	Lori Robicheau-Pagan, 2020 (resigned 11/9/18)
Robert Guessferd, Vice-Chairman, 2019	Alejandro Urrutia, 2019
James Barnes, 2019 (resigned 3/31/18)	James Weaver, 2019
Michael Fedele, 2020	Normand G. Martin, Selectman Member
Joseph Fernald, 2020	Angela Routsis, Selectman Alternate
Hasan Goode, 2021	Malcolm Price, School Bd. Member

Grace Hopkins, 2021  
Shawn Murray, 2019

Lee Lavoie, School Bd. Alternate

#### **BUILDING BOARD OF APPEALS**

Michael A. Pitre, 2020  
Timothy Malley, 2019

Jeff Emanuelson, 2021

#### **CABLE UTILITY COMMITTEE**

Michael O'Keefe, Chairman, 2021  
Stewart Kroner, Vice Chairman, 2020  
Leo Bernard, 2019  
Diane Cannava, 2020

Bryan Donovan, 2019  
Peter Lanzillo, 2021  
Ethan Meinhold, 2020 (resig. 7/25/18)  
Roger Coutu, Selectman Liaison

#### **CEMETERY TRUSTEES**

David J. Alukonis, 2020  
William Collins, 2019

Mary Ellen Gannon, 2021

#### **CODE OF ETHICS COMMITTEE**

Jared Stevens, Chairman, 2020  
Samantha Bergeron, 2019  
Lori Fernald, 2019

Kimberly Rice, 2021  
Todd Terrien, 2020

#### **CONSERVATION COMMISSION**

Ken Dickinson, Chairman, 2019  
Randall Brownrigg, 2021  
William Collins, 2021  
Michael Drouin, 2020  
Brett Gagnon, 2020

Paula Hubert, Alternate, 2019  
Jennifer Parkhurst, Alternate, 2020  
Michael Tsu, 2019  
Elliott Veloso, 2019  
David Morin, Selectman Liaison

#### **LIBRARY TRUSTEES**

Robin Rodgers, Chairman, 2019  
Barbara Blue, 2020  
Donna Boucher, 2021  
Linda Kipnes, 2019  
Charles Matthews, Library Director (retired 2/28/28)

Kara Roy, 2020  
Linda Pilla, Library Director  
Angela Routsis, Selectman Liaison

#### **MUNICIPAL UTILITY COMMITTEE**

David Shaw, Chairman, 2020  
William Abbott, 2019  
James Lavacchia, (resigned 12/18/18)

Dalton Perry, 2021  
Chelsea Prindiville, 2020  
Marilyn McGrath, Selectman Liaison

#### **PLANNING BOARD**

Timothy Malley, Chairman, 2020  
Jordan Ulery, Vice-Chairman, 2019  
Charles Brackett, 2020  
William Collins, 2021  
Glenn Della-Monica, 2019 (resigned 10/9/18)  
Dillon Dumont, 2021

Ethan Meinhold, Alt., 2018 (resig. 8/14/18)  
Ed Van der Veen, 2019  
Elliott Veloso, Alternate, 2020  
David Morin, Selectman Member  
Roger E. Coutu, Selectman Alternate

### **RECREATION COMMITTEE**

Robert Iannaco, Chairman, 2019

Keith Bowen, Vice Chairman, 2020

Jeremy Drown, 2019

Eric Horton, 2021

Grace Kennedy, 2020

Susan LaRoche, 2021

Sean O'Neill, 2021

Tristram Wallace, Alternate, 2019

Angela Routsis, Selectman Liaison

### **SUSTAINABILITY COMMITTEE**

Leo Bernard, Chairman, 2021

Linda Kipnes, Vice-Chairman, 2021

Caitlin Chiquelin, 2019

Lisza Elliot, Alternate, 2019

Richard Kahn, 2021

Debra Putnam, 2020

Jennifer Stone-Grimaldi, 2020

Marilyn McGrath, Selectman Liaison

### **TRUSTEES OF THE TRUST FUNDS**

Ed Duchesne, 2021

Len Lathrop, 2019

Harry A. Schibanoff, 2020

### **ZONING BOARD OF ADJUSTMENT**

Charlie Brackett, Chairman, 2021

Maryellen Davis, 2019

Gary Daddario, 2021

Gerald Dearborn, 2020

Kevin Houle, Alternate, 2018

James Pacocha, 2020

Mike Pitre, Alt., 2020 (resigned 11/18)

David S. Morin, Selectman Liaison

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### **ASSESSING DEPARTMENT**

James Michaud, Assistant Assessor

Mike Pietraskiewicz, Assessment Technician

Amy McMullen, Administrative Aide

### **COMMUNITY TELEVISION**

James McIntosh, Director of Community Media

Michael Johnson, Assistant

### **FINANCE DEPARTMENT**

Kathryn Carpentier, Finance Director

Lisa Labrie, Town Accountant

Cheri Hebert, 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

Donald Bohnwagner, Part-Time IT Technician (7/17-4/11/18)

Doug Bosteels, Part-Time IT Technician

**LAND USE**

**(Engineering/Planning/Zoning/Code Enforcement)**

George Thebarga, Land Use Director (resigned 6/30/18)

Elvis Dhima, Town Engineer

Bruce Buttrick, Zoning Administrator

Doreena Stickney, Administrative Aide

Brooke Lambert, Administrative Aide

**RECREATION DEPARTMENT**

David Yates, Recreation Director

Christina Peterson, Part-time Office Administrator

Naomi Busnach, Part-time Office Administrator

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 (resigned 11/24/18)

Wayne Madeiros, Custodian

**SEWER DEPARTMENT**

Donna Staffier-Sommers, Administrative Aide

**TOWN CLERK/TAX COLLECTOR**

Donna Melanson, Deputy Clerk

Pam Bisbing, Assistant Clerk

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

November 27, 2018

### ADMINISTRATION

Robert M. Buxton, Fire Chief

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

Michelle Rudolph, Director of EMS \* Erika LaRiviere, Executive Coordinator

Helen Cheyne, Administrative Aide \* Robert Haggerty, Support Services

### COMMUNICATIONS

John Collins \* Adam Frederick \* Warren Glenn

### INSPECTIONAL SERVICES

Steve Dube, Fire Prevention Officer \* Dave Hebert, Inspector \* Julie Kennedy, Permit Technician

### OPERATIONS

#### CENTRAL FIRE STATION

<u>Group 1</u> <b>Captain</b> Sean Mamone <b>Firefighter</b> Jeff Sands Ian Canavan	<u>Group 2</u> <b>Captain</b> James Paquette <b>Firefighter</b> Dave Cormier Zachary Whitney	<u>Group 3</u> <b>Captain</b> Kevin Grebinar <b>Firefighter</b> Justin Tracy Alan Winsor	<u>Group 4</u> <b>Captain</b> Stephen Gannon <b>Firefighter</b> Andrew Perkins James Bavaro
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Joshua Frumkin \* Corey Girard \* Eric Hackett \* Benjamin Savage

#### JAMES A. TAYLOR MEMORIAL FIRE STATION

<b>Lieutenant</b> Eric Lambert <b>Firefighter</b> David Brideau Craig Benner	<b>Lieutenant</b> Marty Conlon <b>Firefighter</b> Thomas Sullivan Michael Mallen	<b>Lieutenant</b> Dennis Haerinck <b>Firefighter</b> Glen Bradish Paul Olin	<b>Lieutenant</b> Gregory Rich <b>Firefighter</b> James Lappin Jeffrey Ogiba
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#### ROBINSON ROAD FIRE STATION

<b>Lieutenant</b> Kevin Blinn <b>Firefighter</b> Michael Armand Bill Mortimer	<b>Lieutenant</b> Todd Berube <b>Firefighter</b> Michael Mulcay Brian Clarenbach	<b>Lieutenant</b> Toby Provencal <b>Firefighter</b> Ben Crane Cameron Covert	<b>Lieutenant</b> Allan Dube <b>Firefighter</b> Sarah Delos Reyes Kyle Levesque
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# **HIGHWAY DEPARTMENT**

## **ROAD AGENT**

Kevin Burns

## **HIGHWAY SUPERVISOR**

Jess Forrence

## **ADMINISTRATION**

Cheryl Chartier, Operations Assistant

Judy MacNeil, P/T Office Assistant

## **STREET DIVISION**

Jason Twardosky, Foreman

Kenneth Adams

Matt Carpentier

John Cialek

Dan Clarke, Jr.

Bruce Daigle

Jeremy Faulkner

Scott Fuller

Brad Hatfield

Kevin Hussey

Jason Krupa

Richard Riendeau

Dustin Small

## **PARKS DIVISION**

Joshua Edwards, Foreman

## **DRAIN/SEWER DIVISION**

Mike Buxton

Matt Costa

Jon Demanche

Derek Desrochers

Timothy Greenwood

Charlie Keraghan

Mike Siteman

## **MAINTENANCE DIVISION**

Eric Dionne, Chief Mechanic

Richard Melanson, Mechanic

## **P/T SENIOR CENTER MAINTENANCE**

Steve Pinard

# HUDSON POLICE DEPARTMENT

(as of December 2018)

## Chief of Police

Jason J. Lavoie (1991)

## Executive Coordinator

Sherrie Kimball (2014)

## Department Chaplain

Reverend David Howe

## Field Operations Bureau

Captain William Avery (1996)

### Patrol Division

Lieutenant Tad Dionne (1998)	Officer Adam Lischinsky (2009)	Officer Cody Lambert (2015)
Lieutenant David Cayot (2002)	Officer Brian Morgan (2010)	Officer Tyler Toney (2015)
Lieutenant Michael Gosselin (1995)	Officer Colby Morton (2012)	Officer Taylor Morin (2015)
Sergeant Michael Niven (1998)	Officer Patrick Morrissey (2012)	Officer Tyler Merrill (2016)
Sergeant Michael Davis (2000)	Officer Ronald Cloutier (2014)	Officer Andrew Valcourt (2016)
Sergeant Roger Lamarche (2004)	Officer Michael Corey (2014)	Officer Jered Neff (2016)
Sergeant Steven McElhinney (2007)	Officer Daniel Donahue (2014)	Officer Robert McNally (2017)
Officer Pharith Deng (2001)	Officer Nathan Glowacki (2014)	Officer Alec Golner (2018)
Officer Kevin Riley (2002)	Officer Matthew Topper (2014)	Officer Tyler Tambouris (2018)
Officer Patrick McStravick (2006)	Officer Matthew Blazon (2015)	One Vacant Position
Officer Derek Lloyd (2008)	Officer Matthew Flynn (2015)	

### Criminal Investigation Division

Detective Lieutenant David Bianchi (1996)  
Detective Sergeant Thomas Scotti (2003)  
Detective Allison Cummings (2001)  
Detective Alan Marcotte (2006)  
Detective William Kew (2010)

### Legal Division

Attorney Joseph Tessier (2013)  
Officer Bryan Genovese (2014)  
Tracy Carney, Legal Clerk (1987)  
\*Leiane Hewitt, Legal Clerk (2016)  
Jeri Cloutier, VWA (2016)

## Administrative Bureau

Captain Jason Lucontoni (1996)

### Support Services Division

Sergeant Daniel Conley (2007)  
Officer Rachelle Megowen (2000)  
SRO Jason Downey (2000)  
SRO Cassandra Avery (2005)  
SRO John Mirabella (2010)

### Animal Control Division

Jana McMillan (1998)  
\*Andrew Claydon (2015)

### School Crossing Guards

\* Denise Pettinato (1992)  
\* Georgia Palmer (1997)  
\* Philip Durand (2008)  
\* Lisa Lyons (2010)  
\* Joseph Fleming (2010)  
\* Gary Rodgers (2015)  
\* Spyros Routsis (2015)  
\* Steven Pinard (2016)  
\* Melissa Mendoza (2017)

### Communications Division

Heather Poole (1995)  
Brian DePloey (1998)  
Angela Allen (2001)  
Colleen Jefferson (2005)  
Tracey Simmons (2009)  
Sabrina Madi (2015)  
Paige Tierney (2018)  
Anyssa Sevigny (2018)  
\* Gladys MacDonald (1998)

### Facilities Management

Daniel Clarke (1995)  
\*Ryan Bianchi (2017)

### Special – Part Time Officers

Officer Robert Tousignant  
Officer John McGregor  
Officer Christopher Cavallaro  
Officer Scott MacDonald

### Records Division

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

\*Indicates Part-Time



# TOWN OF HUDSON

## Board of Selectmen

12 School Street Hudson, New Hampshire 03051 603/886-6024 FAX 603/598-6481



### CHAIRMAN'S REPORT

I took some time to reflect on my tenure on the Board of Selectmen combined with our financial situation and the effect of our tax rate on all that we have accomplished in these past 10 years. In my ten years of service, we have: \*purchased Benson Park, \*built the 9/11 Memorial, \*moved then rehabilitated the exterior of the Railroad Station at Benson Park, \*erected a new playground at Benson Park, \*instituted a road repaving plan in order to get all of our roadways reduced from a 100 year paving cycle into a 25 year cycle, \*built a new Senior Center and Hudson Community Television Studio, \*build a new multi-purpose field behind the Rodger's Memorial Library, \*upgraded the Central Fire Station which adds another 20 years of life to the building, and \*constructed a new fire station on Lowell Road.

In the immediate future, we will have permanent bathroom facilities at Benson Park. We are working on developing a workable 10-year Master Plan, attempting to secure federal funding for a by-pass from the Sagamore Bridge to Route 111, and working with the New Hampshire Department of Transportation for the future expansion of the roadway from Route 111 to Route 102 and over the Merrimack River to Route 3 which would create a new Exit 9 on the Nashua/Merrimack line. The proposed new by-pass through Hudson would serve to alleviate traffic woes that exist on Lowell Road, Wason road, Routes 111 and 102, to name a few.

As you can see, we have done quite a bit in ten years, not to mention all that has been done at Town Hall in order to make it easier for our citizens to have "one stop" for permits. We reorganized the Building, Code Enforcement, and Inspectional Services Departments. We also reorganized the Highway Department resulting in a job title change from Road Agent to Director of Public Works. We also created a dedicated Parks Department.

The most obvious question at this point is how much did all of this affect the town side of the tax rate. In 2008, the tax rate was \$4.66. Today the town side of the tax rate is \$5.54, an increase of \$.88 in those ten years. Please realize that the Board of Selectmen only have control of the town budget and have no control of the school budget. The total tax rate that appears on your tax bill is \$20.10. The town side of your rate rose 18% in those ten years and the school side rose from \$10.27 to \$13.41 or 30%. Student enrollment in 2008 was 4,060 and in 2018 the number is 3,332, a decrease of 18%. The school budget rose 20% in the past ten years despite an 18% decrease in student enrollment.

I have had the privilege of working with several Selectmen over the past ten years. I can attest that each and every member of the Board of Selectmen that I have served with have conscientiously voted for what they thought was in the best interest of our citizenry. We may not have always agreed on matters before us but we abided by a majority rule democracy and the Town of Hudson is better as a result.

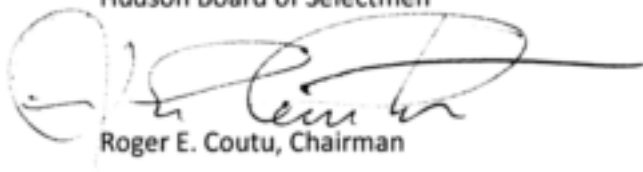
I would be remiss if I didn't recognize the hard work and dedication of all of our employees and the magnificent leadership team we have at our disposal. Our Town Administrator, Executive Assistant, Finance Director, Town Clerk/Tax Collector, Police Chief, Fire Chief, Public Works Director, Recreation Director, IT Director, and Chief Assessor are all committed to keeping the Town of Hudson one of the most desired communities to live and work in. All of their subordinate staff work with the same commitment and dedication.

Our town also has several committees and commissions which would not be possible if it were not for all of the volunteers who serve and meet on a regular basis and make recommendations to the Board of Selectmen.

I can tell you that we are financially sound and we are proud of all of our accomplishments. I am grateful that you have shown your confidence in me and have allowed me the opportunity to serve you over these past ten years.

Very truly yours,

Hudson Board of Selectmen

A handwritten signature in black ink, appearing to read "Roger E. Coutu", with a long horizontal flourish extending to the right. The signature is written over the printed name below it.

Roger E. Coutu, Chairman

STATE OF NEW HAMPSHIRE  
Executive Council

DAVID K WHEELER  
EXECUTIVE COUNCILOR  
DISTRICT FIVE



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

January 2, 2019

Dear Citizens of Executive Council District 5,

It was my honor to serve the citizens of Executive Council District Five as their Executive Councilor during 2018. The Executive Council has authority over all state contracts over \$ 10,000 all nominations to State Boards and Commissions, all judicial appointments, department heads, and requests for Pardons.

In July I hosted the Governor and Executive Council meeting at Crotched Mountain in Greenfield, NH. It was a great opportunity to showcase the area and highlight the important work being done there.

On July 11, 2018, the New Hampshire Executive Council voted 4 to 1 to convene a special session of the State Legislature (another one of our many responsibilities) to address the US Supreme Court's decision on the collection of state taxes from Internet businesses.

In the fall I attended Public Hearings of the Governor's Advisory Commission on Intermodal Transportation (GACIT) in Nashua, Merrimack, Keene and Peterborough. At the public hearings the Department of Transportation receives and reviews public input on the State's 10-year highway plan. The Council developed a 10-year plan and forwarded it to Governor Sununu for his approval.

In addition to our regularly scheduled meetings, we held hearings on several judicial nominations. The Executive Council confirmed 8 Justices to serve in our court system and elevated Justice Robert Lynn to become the Chief Justice of the New Hampshire Supreme Court.

The Council also confirmed 287 nominations to State Boards and Commissions, many from District Five.

The Executive council approves State Contracts and this year we approved \$1.7 billion in expenditures and \$6.4 Billion in working capital to assure our state meets the needs of our citizens.

On December 5<sup>th</sup> the Executive Council joined Governor Sununu in Representatives Hall of the State House as he administered the oath of office to the 400 newly elected State Representatives and 24 State Senators.

The Council received a request to commute the sentence of Pamela Smart, which was withdrawn at the last minute. A Pardon was granted to Joe Barton, for the unfounded and unjust charge of resisting arrest.

At the December meeting of the Governor and Council my grandson, Caedon Wheeler of Milford, opened the meeting by leading the audience in reciting the Pledge of Allegiance.

Please feel free to reach out to me any time I can be of assistance. It is always a pleasure to lend assistance where needed. My contact information is: 523 Mason Road, Milford, NH 03055 Phone: 603-672-6062

Sincerely,  
  
David K. Wheeler

Amherst, Antrim, Bennington, Brookline, Deering, Dunbarton, FitzWilliam, Frankestown, Greenfield, Greenville, Hillsborough, Hollis, Hudson, Jaffrey, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, New Boston, New Ipswich, Peterborough, Richmond, Rindge, Sharon, Swanzey, Temple, Troy, Weare, Wilton, and Windsor



# TOWN OF HUDSON

Office of the Chief Assessor



Jim Michaud  
Chief Assessor, CAE  
email: [jmichaud@hudsonnh.gov](mailto:jmichaud@hudsonnh.gov)  
[www.hudsonnh.gov](http://www.hudsonnh.gov)

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

For the 2018 calendar year the Town has seen a measured and continuing increase in the volume of real estate sales activity, continuing growth in building permit and building additions activity, as well as growth in the communities taxable assessed value. That growth is reflected in examining the average number of building permits; from 2016-2018 there were 2,270; the prior 3-year average was 1,826, a 20% increase over those 3 year time periods. The Town has is now 1-year out from having completed its statutorily required reassessment of property in 2017, and the average assessed value of single family property has continued to increase across the board. The next state-mandated reassessment is scheduled for the 2022 assessment year, although market conditions may cause a recommendation to update assessments sooner than that. The Town is reserving funds for that next revaluation via the capital reserve fund process, as well as continuing its 18-year cycle of continuous property data collection, to help ensure accurate data by which to base taxable assessed values upon.


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 the 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.

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. We would not be as responsive to your needs and questions without the valued assistance of Mike Pietraskiewicz, Assessment Technician and Administrative Aide II, Amy McMullen, their skills have saved both time and money for the Town's taxpayers before, during, and after the tax bills go out.

In summary, this department prides itself on providing the best service and support to its constituency, the taxpayers of Hudson. As always, the public is invited to visit our office to access the assessment data available on public access terminals. In addition, we have been able to continue internet access to the Town's assessment database, property tax maps, as well as the Town's Geographic Information System (GIS) on the web to members of the general public, as well as those who may be homebound or not easily mobile. (Go to <http://www.hudsonnh.gov>).

The Department has been fortunate to have the support of the Board of Selectmen, the Town Administrator, other elected officials, all town departments as well as the citizens of the Town of Hudson over the past year. Thank you for the opportunity to assist you during the prior year.

Sincerely,

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

## EXEMPTIONS

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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 15<sup>th</sup> prior to the June tax bill to file an application for exemption, credit, or tax deferral.

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

Property assessment exemption equal to 100% of the of the assessed value of qualifying equipment under the statutes, for property tax purposes, for persons owning real estate equipped with a solar energy system as defined in RSA 72:61 (Approved BOS Ordinance Amendment, Dec. 22, 2015) **IMPORTANT:** Filing deadline is April 15th.

### Exemption for the Blind – RSA 72:37

1. Determined legally blind by the Administrator of Blind Services of the Vocational Rehabilitation Division of the State of New Hampshire Education Department.
2. Exempt each year on assessed value for property tax purposes of his/her residential real estate to the value of \$105,000 (approved March 13, 2007 Town Ballot Vote).
3. **IMPORTANT:** Filing deadline is April 15th.

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

1. Have to reside in the State of New Hampshire for at least three (3) years preceding April 1<sup>st</sup> in which the exemption is claimed.
2. Have a net income from all sources of less than \$45,000, if single, including Social Security, or if married, less than \$55,000, including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
  - (a) Life insurance paid on the death of an insured;
  - (b) Expenses and costs incurred in the course of conducting a business enterprise;
  - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
4. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:
  - (a) Owned by the applicant; or
  - (b) Owned by the applicant jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or
  - (c) Owned by the applicant joint or in common with a person not the applicant's spouse, if the applicant meets the applicable age requirements for the exemption claimed; or
  - (d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least five (5) years.
5. Is at least 65 years of age or older on or before April 1<sup>st</sup>. 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, 2018.)
6. **IMPORTANT:** Filing deadline is April 15th.



### Exemption for the Disabled – RSA 72:37-b

1. Any person determined eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in the amount of \$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 1<sup>st</sup> in which the exemption is claimed.
2. Have a net income, from all sources, of less than \$45,000 including Social Security, or if married a net income of less than \$55,000 including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
  - (a) Life insurance paid on the death of an insured;
  - (b) Expenses and costs incurred in the course of conducting a business enterprise;
  - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes. (Approved at Town Ballot Vote on March 13, 2018.). Please contact the Assessing Department on the above for further details.
4. **IMPORTANT:** Filing deadline is April 15th.

### Veterans' Tax Credit & Disabled Veterans' Tax Credit – RSA 72:28/72:35

1. Have to be a resident of the State of New Hampshire for at least one (1) year previous to April 1<sup>st</sup> 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.
3. 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.
4. 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.
5. The Disabled Veteran's Credit and the Surviving Spouse Credit listed above was approved at a Town Ballot Vote on March 11, 2004.
6. Please contact the Assessing Department on the above for further details.
7. **IMPORTANT:** Filing deadline is April 15th.

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

1. Have to be a resident of the State of New Hampshire for at least one (1) year previous to April 1<sup>st</sup> in the year which the credit is applied for
2. A person shall qualify for the All Veteran's Tax Credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States, and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph;
3. Provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.
4. The applicant must provide a copy of their DD214 (discharge document) or other sufficient proof when applying for this credit.

5. The credit is in the amount of \$500 and is applied to the amount of taxes owed. (Passed by voters in March 2017)
6. A husband and wife, each qualifying for a tax credit, shall each be granted a tax credit upon the residential real estate as provided under RSA 72:28, I or II.
7. **IMPORTANT:** Filing deadline is April 15th.

#### Current Use

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

### Assessor's Office Statistics

Tax Year	Net Valuation	Increase in Assessed Value	Tax Rate Per \$1,000	Assessment Ratio - %
2018	\$3,109,246,743	\$37,291,871	\$20.10	N/A
2017	\$3,070,662,972	\$427,122,467	\$19.72	97.8%
2016	\$2,641,720,555	\$35,560,635	\$21.97	87.94%
2015	\$2,606,159,920	\$35,466,287	\$21.25	92.7%
2014	\$2,570,693,633	\$30,108,525	\$20.83	97.8%
2013	\$2,540,585,108	\$14,686,517	\$20.56	98.8 %
2012	\$2,525,898,591	(\$383,497,875)	\$19.95	99.6%
2011	\$2,909,396,466	(\$2,221,622)	\$16.62	116.2%
2010	\$2,911,618,088	\$16,585,543	\$16.11	114.5%
2009	\$2,895,032,545	\$21,060,723	\$15.34	110.4%
2008	\$2,873,971,822	\$22,491,407	\$15.96	101.6%
2007	\$2,851,480,415	\$350,379,063	\$15.01	97.9%
2006	\$2,501,101,352	\$30,470,066	\$17.22	84.3%
2005	\$2,470,631,286	\$29,335,284	\$16.50	85.2%
2004	\$2,441,296,002	\$508,810,229	\$15.95	93.3%
2003	\$1,935,485,773	\$13,465,104	\$19.18	82%
2002	\$1,922,020,669	\$648,423,756	\$17.45	92%

### Tax Rate Summary

	Schools		County	Municipal	Total
	State	Local			
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	\$ .97	\$5.19	\$16.11
% of Rate	(13.66%)	(48.11%)	(6.02%)	(32.21%)	(+5.0%)
2011	\$2.11	\$8.35	\$ .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%)
2015	\$2.45	\$11.17	\$1.30	\$6.33	\$21.35
% of Rate	(12%)	(52%)	(6%)	(30%)	(+ 2 %)
2016	\$2.44	\$11.92	\$1.32	\$6.29	\$21.97
% of Rate	(11%)	(54%)	(6%)	(29%)	(+3.28%)
2017	\$2.11	\$10.70	\$1.19	\$5.72	\$19.72
% of rate	(11%)	(54%)	(6%)	(29%)	(- 10.24%)
2018	\$2.14	\$11.27	\$1.15	\$5.54	\$20.10
% of rate	(11%)	(56%)	(6%)	(27%)	(+1.89%)

### Valuation Summary

	2017	2018
<b>Land--Value Only</b>	\$917,851,552	\$923,031,923
Residential Buildings	\$1,650,121,997	\$1,680,996,561
Commercial/Industrial Bldgs	\$376,124,123	\$377,843,659
Utilities	\$149,443,100	\$149,443,100
Manufactured Housing	\$9,705,700	\$9,780,800
Exempt Properties + Land	\$180,378,800	\$170,725,200
<b>Gross Valuation</b>	<b>\$3,283,625,272</b>	<b>\$3,314,938,843</b>
Exempt Properties (Minus)	\$180,378,800	\$170,725,200

Exemptions (Minus)	\$32,583,500	\$34,966,900
Net Valuation	\$3,070,662,972	\$3,109,246,743

Town of Hudson  
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
100-002-000	26 WEST RD	38.00	\$718,000	\$56,700	\$774,700
100-004-000	PHYSICAL PROPERTY	0.00	\$0	\$19,137,800	\$19,137,800
105-035-000	8 R TWIN MEADOW DR	0.24	\$1,400	\$0	\$1,400
109-006-001	288 DERRY RD	0.00	\$0	\$47,900	\$47,900
110-040-000	126 OLD DERRY RD	0.42	\$90,900	\$0	\$90,900
111-017-000	151 ROBINSON RD	0.95	\$81,100	\$0	\$81,100
111-065-000	24 CHAGNON LANE	1.25	\$112,800	\$0	\$112,800
116-022-000	8 R HENRY DR	0.69	\$108,800	\$0	\$108,800
118-008-000	40 KIENIA RD	4.01	\$127,900	\$0	\$127,900
125-005-000	41 R BEECHWOOD RD	14.00	\$16,500	\$0	\$16,500
130-005-000	49 ADAM DR	2.74	\$131,400	\$0	\$131,400
133-028-000	TERRA LANE	0.68	\$10,800	\$0	\$10,800
134-016-000	19 WOODCREST DR	0.69	\$10,900	\$0	\$10,900
135-004-000	52 ROBINSON RD	47.00	\$460,000	\$847,100	\$1,307,100
138-063-000	8 ALVIRNE DR	0.78	\$5,100	\$0	\$5,100
138-089-000	194 DERRY RD	27.43	\$1,036,200	\$3,232,600	\$4,268,800
140-056-001	28 MARSH RD	0.00	\$0	\$1,656,000	\$1,656,000
142-024-000	10 R HAZELWOOD RD	46.28	\$218,700	\$0	\$218,700
144-001-000	ROBINSON RD	12.21	\$15,800	\$0	\$15,800
145-004-000	415 CENTRAL ST	0.55	\$18,400	\$0	\$18,400
149-036-000	REAR SOUSA BLVD	6.46	\$32,300	\$0	\$32,300
151-054-000	0 RANGERS DR	0.00	\$0	\$48,400	\$48,400
154-030-000	32 SULLIVAN RD	0.37	\$4,500	\$0	\$4,500
156-063-044	316 ELMWOOD DR	0.00	\$0	\$113,600	\$113,600
156-064-000	WEBSTER ST	1.15	\$5,800	\$0	\$5,800
160-031-000	49 RANGERS DR	3.01	\$61,300	\$0	\$61,300
160-048-000	70 RANGERS DR	29.15	\$559,600	\$0	\$559,600
161-038-000	19 INDUSTRIAL DR	0.15	\$98,400	\$20,600	\$119,000
161-039-000	17 INDUSTRIAL DR	1.32	\$237,100	\$0	\$237,100
161-040-000	9 INDUSTRIAL DR	10.53	\$519,400	\$0	\$519,400
165-001-000	78 WEBSTER ST	1.18	\$6,600	\$0	\$6,600
165-002-000	88 WEBSTER ST	0.36	\$4,400	\$0	\$4,400
165-003-000	GAMBIA ST	0.25	\$1,500	\$0	\$1,500
165-004-000	GAMBIA ST	0.27	\$1,600	\$0	\$1,600
165-005-000	94 WEBSTER ST	0.23	\$42,300	\$0	\$42,300
165-016-000	3 GAMBIA ST	0.09	\$500	\$0	\$500
165-028-000	16 CAMPBELLO ST	0.09	\$45,900	\$0	\$45,900
165-038-000	1 KENYON ST	0.15	\$8,200	\$0	\$8,200
165-066-000	24 FEDERAL ST	0.23	\$84,600	\$31,200	\$115,800
167-058-001	HIGHLAND ST	0.62	\$92,500	\$0	\$92,500
167-084-000	14 MONROE ST	1.04	\$11,300	\$0	\$11,300
168-001-000	8 GREELEY ST	3.47	\$118,100	\$0	\$118,100
168-085-000	11 R DANIEL WEBSTER DR	1.47	\$97,500	\$0	\$97,500
168-124-001	6 W WINDHAM RD	0.00	\$0	\$156,600	\$156,600
168-129-000	15 WINDHAM RD	0.09	\$800	\$0	\$800
169-002-000	36 WINDHAM RD	3.63	\$125,600	\$0	\$125,600
169-003-000	WINDHAM RD	27.49	\$117,500	\$0	\$117,500
169-022-000	REAR WINDHAM RD	1.02	\$6,100	\$0	\$6,100
170-030-000	2 CONSTITUTION DR	18.60	\$2,120,400	\$2,031,600	\$4,152,000
170-044-000	1 CONSTITUTION DR	4.56	\$626,700	\$2,534,400	\$3,161,100
173-017-000	16 TOLLES ST	0.37	\$18,100	\$0	\$18,100

Town of Hudson  
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
174-106-000	49 R LEDGE RD	30.91	\$66,100	\$0	\$66,100
175-007-000	12 GEORGE ST	0.26	\$77,100	\$0	\$77,100
175-011-000	83 R HIGHLAND ST	0.08	\$4,000	\$0	\$4,000
175-017-000	79 HIGHLAND ST	5.07	\$90,200	\$0	\$90,200
175-034-032	126 FERRY ST	0.00	\$0	\$29,500	\$29,500
175-046-000	12 WATERLILY PATH	0.07	\$6,100	\$0	\$6,100
175-058-000	LAKESIDE AVE	0.12	\$15,600	\$0	\$15,600
175-068-000	LAKESIDE AVE	0.07	\$7,700	\$0	\$7,700
175-074-000	162 FERRY ST	9.43	\$174,100	\$0	\$174,100
175-082-001	8 CLIFF AVE	0.39	\$89,700	\$0	\$89,700
175-102-000	5 R STATE ST	0.67	\$4,000	\$0	\$4,000
175-115-000	133 FERRY ST	0.65	\$19,800	\$0	\$19,800
175-118-000	6 R RIDGE AVE	0.26	\$1,500	\$0	\$1,500
175-120-000	8 RIDGE AVE	0.48	\$17,400	\$0	\$17,400
176-035-000	239 CENTRAL ST	0.65	\$174,200	\$0	\$174,200
180-009-000	REAR KIMBALL HILL RD	0.80	\$4,000	\$0	\$4,000
182-005-000	55 CENTRAL ST	0.07	\$3,100	\$0	\$3,100
182-042-000	23 MAPLE AVE	9.30	\$177,800	\$0	\$177,800
182-043-000	9 MAPLE AVE	0.15	\$55,300	\$0	\$55,300
182-073-000	15 WEBSTER ST	0.04	\$300	\$0	\$300
182-083-000	3 DERRY ST	0.85	\$136,000	\$7,600	\$143,600
182-094-000	18 LIBRARY ST	1.05	\$157,100	\$559,200	\$716,300
182-095-000	39 FERRY ST	0.17	\$110,600	\$205,200	\$315,800
182-101-000	12 SCHOOL ST	1.31	\$287,300	\$1,297,200	\$1,584,500
182-170-000	2 OAKWOOD ST	0.75	\$203,700	\$178,600	\$382,300
182-175-000	12 LIONS AVE	10.34	\$236,700	\$465,200	\$701,900
182-182-000	R LIONS AVE	0.63	\$3,700	\$0	\$3,700
182-183-000	7 R LIONS AVE	0.76	\$4,500	\$0	\$4,500
182-184-000	13 LIONS AVE	0.31	\$21,800	\$0	\$21,800
182-189-000	15 HURLEY ST	0.54	\$3,200	\$0	\$3,200
182-214-000	8 MELENDY RD	1.17	\$128,400	\$31,200	\$159,600
182-218-000	73 CENTRAL ST	0.24	\$32,800	\$0	\$32,800
183-084-000	11 GORDON ST	0.56	\$95,500	\$479,000	\$574,500
184-007-000	8 R GORDON ST	0.29	\$1,700	\$0	\$1,700
185-040-000	27 KIMBALL HILL RD	165.81	\$121,200	\$89,900	\$211,100
185-040-001	19 KIMBALL HILL RD	2.19	\$207,600	\$989,000	\$1,196,600
186-001-000	33 BEAR PATH LANE	4.53	\$113,200	\$0	\$113,200
190-014-000	32 CROSS ST	0.36	\$92,400	\$103,600	\$196,000
190-108-000	9 GILLIS ST	1.20	\$111,200	\$0	\$111,200
191-051-000	5 R D ST	0.34	\$44,000	\$0	\$44,000
191-082-000	7 ALPHA ST	0.36	\$88,900	\$102,300	\$191,200
191-187-091	3 OVERLOOK CIR	0.00	\$0	\$31,400	\$31,400
193-023-000	55 BUSH HILL RD	3.94	\$118,700	\$0	\$118,700
197-002-000	8 RADCLIFFE DR	1.90	\$60,500	\$0	\$60,500
197-012-000	28 RADCLIFFE DR	0.44	\$48,000	\$0	\$48,000
197-040-000	BIRCH ST	1.08	\$110,500	\$0	\$110,500
197-194-000	21 BRENTON AVE	1.14	\$27,100	\$0	\$27,100
197-196-000	17 BRENTON AVE	0.23	\$7,300	\$0	\$7,300
197-199-000	8 BRENTON AVE	0.17	\$7,100	\$0	\$7,100
197-200-000	10 BRENTON AVE	0.17	\$3,600	\$0	\$3,600
197-201-000	12 BRENTON AVE	0.23	\$7,300	\$0	\$7,300
197-202-000	14 BRENTON AVE	0.12	\$3,500	\$0	\$3,500
197-203-000	16 BRENTON AVE	0.12	\$3,500	\$0	\$3,500
197-204-000	18 BRENTON AVE	0.23	\$7,300	\$0	\$7,300

Town of Hudson  
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
197-205-000	20 BRENTON AVE	0.17	\$7,100	\$0	\$7,100
197-209-000	19 ATWOOD AVE	0.17	\$7,100	\$0	\$7,100
197-212-000	16 ATWOOD AVE	0.05	\$5,700	\$0	\$5,700
198-009-000	14 R ATWOOD AVE	0.06	\$6,500	\$0	\$6,500
198-112-000	13 CHARBONNEAU DR	0.74	\$10,100	\$0	\$10,100
198-146-000	20 COUNTY RD	0.80	\$89,400	\$0	\$89,400
198-149-000	20 R COUNTY RD	3.58	\$340,100	\$0	\$340,100
201-009-000	112 BUSH HILL RD	0.28	\$64,700	\$0	\$64,700
203-003-000	34 ATWOOD AVE	0.10	\$4,300	\$0	\$4,300
203-004-000	36 R ATWOOD AVE	0.31	\$4,700	\$0	\$4,700
203-005-000	36 ATWOOD AVE	0.19	\$4,500	\$0	\$4,500
203-006-000	4 WILLARD ST	0.30	\$18,800	\$0	\$18,800
203-008-000	6 WILLARD ST	0.17	\$4,500	\$0	\$4,500
203-009-000	8 WILLARD ST	0.17	\$4,500	\$0	\$4,500
203-010-000	10 WILLARD ST	0.23	\$4,600	\$0	\$4,600
203-011-000	12 WILLARD ST	0.06	\$1,600	\$0	\$1,600
203-012-000	14 WILLARD ST	0.18	\$4,500	\$0	\$4,500
203-013-000	5 WILLARD ST	1.73	\$27,500	\$0	\$27,500
203-014-000	40 ATWOOD AVE	0.52	\$10,200	\$0	\$10,200
203-015-000	31 ATWOOD AVE	0.26	\$9,300	\$0	\$9,300
203-016-000	33 ATWOOD AVE	0.41	\$9,800	\$0	\$9,800
203-017-000	32 BRENTON AVE	0.73	\$21,800	\$0	\$21,800
203-018-000	35 ATWOOD AVE	0.23	\$9,100	\$0	\$9,100
203-019-000	37 ATWOOD AVE	0.69	\$86,100	\$0	\$86,100
203-021-000	24 BRENTON AVE	0.12	\$4,400	\$0	\$4,400
203-068-000	25 SYCAMORE ST	5.76	\$132,300	\$71,100	\$203,400
204-010-000	4 PELHAM RD	0.95	\$108,500	\$0	\$108,500
204-029-000	65 GLEN DR	0.81	\$11,300	\$0	\$11,300
204-031-000	66 GLEN DR	6.66	\$126,600	\$0	\$126,600
205-043-000	17 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-044-000	15 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-045-000	13 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-059-000	20 PARKHURST DR	0.47	\$10,100	\$0	\$10,100
205-060-000	22 PARKHURST DR	0.47	\$10,100	\$0	\$10,100
205-095-001	33 GLEN DR	0.91	\$116,800	\$33,900	\$150,700
205-102-000	65 R PELHAM RD	139.80	\$149,400	\$0	\$149,400
211-066-000	62 BURNS HILL RD	19.82	\$190,500	\$0	\$190,500
212-017-000	99 WASON RD	2.00	\$116,000	\$0	\$116,000
216-015-000	204 LOWELL RD	1.19	\$532,300	\$620,500	\$1,152,800
216-018-074	16 HOLLY LANE	0.00	\$0	\$29,800	\$29,800
218-010-000	88 BURNS HILL RD	0.75	\$101,700	\$391,000	\$492,700
222-041-002	9 A WASON RD	0.00	\$0	\$52,300	\$52,300
223-026-000	55 WASON RD	3.64	\$113,900	\$0	\$113,900
224-004-000	20 MUSQUASH RD	51.95	\$139,200	\$0	\$139,200
226-002-000	51 R TRIGATE RD	48.15	\$205,800	\$0	\$205,800
227-002-001	23 SAGAMORE PARK RD	0.00	\$0	\$19,400	\$19,400
227-007-000	45 SAGAMORE PARK RD	1.15	\$13,600	\$0	\$13,600
228-040-000	1 R ROSE DR	0.28	\$4,300	\$0	\$4,300
229-001-000	12 RENA AVE	1.38	\$28,600	\$0	\$28,600
231-040-000	75 GOWING RD	10.08	\$93,200	\$0	\$93,200
235-007-000	25 DAVENPORT RD	11.83	\$22,900	\$0	\$22,900
235-008-000	288 R LOWELL RD	4.78	\$20,900	\$0	\$20,900
235-012-001	12 GROVES FARM RD	1.53	\$168,100	\$817,000	\$985,100
237-047-000	5 BROOK DR	6.53	\$99,100	\$0	\$99,100

Town of Hudson  
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
237-058-000	30 R RICHMAN DR	1.70	\$11,200	\$0	\$11,200
237-059-000	REAR WINDING HOLLOV	0.10	\$600	\$0	\$600
237-060-000	REAR WINDING HOLLOV	0.70	\$4,200	\$0	\$4,200
241-066-000	52 DRACUT RD	1.19	\$11,300	\$0	\$11,300
241-069-000	33 R DRACUT RD	0.11	\$3,500	\$0	\$3,500
242-050-000	90 R MUSQUASH RD	0.39	\$38,800	\$0	\$38,800
243-034-000	R RICHMAN DR	18.08	\$49,200	\$0	\$49,200
246-088-000	CHALIFOUX RD	0.26	\$1,600	\$0	\$1,600
247-077-000	EAYRS POND RD	0.25	\$85,100	\$0	\$85,100
248-076-000	9 GOWING RD	8.28	\$47,300	\$0	\$47,300
251-022-000	92 RIVER RD	2.52	\$51,300	\$0	\$51,300
252-001-000	37 WINSLOW FARM RD	11.95	\$171,700	\$0	\$171,700
252-055-000	ANNA LOUISE DR	0.09	\$500	\$0	\$500
253-006-000	10 SCHAEFFER CIR	5.26	\$74,000	\$0	\$74,000
253-066-000	9 SCHAEFFER CIR	19.58	\$51,900	\$0	\$51,900
253-079-000	ANNA LOUISE DR	0.36	\$2,100	\$0	\$2,100
253-080-000	SCHAEFFER CIR	0.44	\$2,600	\$0	\$2,600
253-081-000	SCHAEFFER CIR	0.12	\$700	\$0	\$700
<u>258-017-000</u>	<u>REAR DRACUT RD</u>	<u>0.35</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$2,000</u>
	Count = 178	984.48	\$15,723,200	\$36,518,400	\$52,241,600



Town of Hudson  
School District-Owned Property

Map/Lot	Location	ACRE	LAND VALUE	BUILDING VALUE	TOTAL VALUE
130-003-000	200 DERRY RD	111.12	\$2,228,000	\$14,479,300	\$16,707,300
130-015-000	211 DERRY RD	107.65	\$479,000	\$457,000	\$936,000
139-009-000	190 DERRY RD	18.00	\$978,800	\$9,852,700	\$10,831,500
182-102-000	20 LIBRARY ST	0.83	\$180,200	\$1,340,500	\$1,520,700
182-109-000	33 SCHOOL ST	8.15	\$896,800	\$4,360,000	\$5,256,800
182-110-000	22 LIBRARY ST	1.79	\$169,700	\$2,952,700	\$3,122,400
183-087-000	1 MEMORIAL DR	28.53	\$1,016,700	\$13,839,000	\$14,855,700
198-151-000	10 PELHAM RD	<u>16.24</u>	<u>\$1,126,700</u>	<u>\$9,540,600</u>	<u>\$10,667,300</u>
	Count= 7	292.31	\$7,075,900	\$56,821,800	\$63,897,700

State of NH  
State-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR	3.1	\$18,400	\$0	\$18,400
122-003-000	OLD DERRY RD	29	\$124,000	\$0	\$124,000
128-009-000	301 WEBSTER ST	1.39	\$97,000	\$128,300	\$225,300
134-048-000	62 ROBINSON RD	107	\$457,400	\$8,900	\$466,300
139-051-000	179 DERRY RD	16.84	\$137,800	\$2,200	\$140,000
144-022-001	CENTRAL ST	0.03	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	1.1	\$18,000	\$0	\$18,000
153-015-000	361 CENTRAL ST	20	\$1,157,500	\$0	\$1,157,500
153-016-000	367 CENTRAL ST	4.69	\$430,200	\$0	\$430,200
159-006-000	64 GREELEY ST	5.21	\$87,100	\$0	\$87,100
159-026-000	4 BARRETTS HILL RD	5.48	\$133,900	\$0	\$133,900
159-029-000	2 BARRETTS HILL RD	2.05	\$116,300	\$0	\$116,300
159-034-000	BARRETTS HILL RD	0.49	\$2,900	\$0	\$2,900
169-012-000	41 WINDHAM RD	5.1	\$120,900	\$0	\$120,900
169-014-000	261 CENTRAL ST	15.62	\$49,200	\$0	\$49,200
169-015-000	CENTRAL ST	54.85	\$234,500	\$0	\$234,500
175-165-000	FERRY ST	38.46	\$164,400	\$0	\$164,400
178-012-000	76 KIMBALL HILL RD	2.04	\$116,200	\$0	\$116,200
178-022-000	89 KIMBALL HILL RD	16.06	\$174,400	\$0	\$174,400
178-026-000	75 KIMBALL HILL RD	17.86	\$164,100	\$0	\$164,100
186-014-000	SPEARE RD	19.35	\$82,700	\$0	\$82,700
194-005-000	REAR BUSH HILL RD	37.59	\$160,700	\$0	\$160,700
212-005-000	94 WASON RD	1.39	\$117,500	\$169,200	\$286,700
212-007-000	98 WASON RD	1.41	\$117,700	\$176,000	\$293,700
212-022-000	121 R WASON RD	75.36	\$241,600	\$0	\$241,600
217-034-001	5 A MARK ST	0.92	\$85,800	\$122,700	\$208,500
217-034-002	5 B MARK ST	0.92	\$85,800	\$122,300	\$208,100
218-001-000	TRIGATE RD	22.5	\$96,200	\$0	\$96,200
218-009-000	5 MUSQUASH RD	2.73	\$103,600	\$0	\$103,600
218-030-000	21 TRIGATE RD	0.83	\$104,500	\$0	\$104,500
222-044-000	232 LOWELL RD	64.02	\$2,271,600	\$0	\$2,271,600
223-031-000	39 WASON RD	0.9	\$101,300	\$163,200	\$264,500
223-032-000	37 WASON RD	0.99	\$104,300	\$133,600	\$237,900
223-033-000	35 WASON RD	1.39	\$106,800	\$154,400	\$261,200
223-034-000	33 WASON RD	1.47	\$105,900	\$0	\$105,900
224-007-000	MUSQUASH RD	9.57	\$39,500	\$0	\$39,500
234-002-000	1 RIVER RD	0.4	\$62,300	\$0	\$62,300
246-087-000	EAYRS POND RD	19.73	\$84,300	\$0	\$84,300
Count=37		607.84	\$7,876,500	\$1,180,800	\$9,057,300

Other Towns-Owned Property  
In Hudson

Map/Lot	Owner	Location	ACRE	Land Value	Total Value
226-001-00C	PELHAM, TOWN OF	90 R GOWING RD	24.81	\$53,000	\$53,000
257-004-00C	TYNGSBORO, TOWN OF	38 R PINE RD	8.96	\$50,900	\$50,900
258-001-00C	TYNGSBORO, TOWN OF	32 R SCHAEFFER CIR	<u>8.42</u>	<u>\$45,300</u>	<u>\$45,300</u>
		Count = 3	42.20	\$149,200	\$149,200

Federally-Owned Property  
In Hudson

<b>Map/Lot</b>	<b>Owner</b>	<b>Location</b>	<b>ACRE</b>	<b>Land Value</b>	<b>Building Value</b>	<b>Total Value</b>
215-005-000	US POSTAL SERVICE	35 EXECUTIVE DR	4.83	\$549,400	\$1,350,800	\$1,900,200

Privately-Owned Cemeteries

Map/Lot	Owner	Location	ACRE	Land Value	Total Value
147-028-000	HILLS FARMS CEMETERY	20 DERRY LANE	3.60	\$125,500	\$125,500
176-017-000	WESTVIEW CEMETERY	20 BURNHAM RD	17.04	\$152,700	\$152,700
176-031-000	WESTVIEW CEMETERY	226 R CENTRAL ST	0.13	\$100	\$100
183-005-000	SUNNYSIDE CEMETERY	98 CENTRAL ST	<u>2.82</u>	<u>\$92,900</u>	<u>\$92,900</u>
			23.59	\$371,200	\$371,200

Religious Institutions - Owned Properties

Map/Lot	Owner	Location	ACRE	Land Value	Building Value	Total Value
105-007-000	FAITH BAPTIST CHURCH OF NASHUA HUDSON	321 DERRY RD	2.07	\$227,600	\$535,600	\$763,200
140-047-000	CONGREGATION JEHOVAH'S WITNESSES UNITED	128 GREELEY ST	2.17	\$127,900	\$860,100	\$988,000
156-035-000	PENTECOSTAL CHURCH, INC	123 DERRY RD	0.97	\$109,000	\$560,200	\$669,200
166-001-000	ST PATRICK CEMETERY	71 DERRY ST	49.39	\$269,200	\$73,500	\$342,700
166-011-000	ST. CASIMIR CHURCH / C/O ST. PATRICK PARISH ST. CASIMIR	32 LEDGE RD	1.25	\$111,500	\$0	\$111,500
166-017-000	CEMETERY / C/O ST. PATRICK PARISH	31 LEDGE RD	19.06	\$187,200	\$16,300	\$203,500
176-034-000	FIRST BAPTIST CHURCH OF HUDSON COMMUNITY	234 CENTRAL ST	1.20	\$305,600	\$806,000	\$1,111,600
182-049-000	CHURCH OF HUDSON	19 CENTRAL ST	0.46	\$71,300	\$1,168,200	\$1,239,500
182-129-000	ST JOHN THE EVANGELIST CHURCH	27 LIBRARY ST	1.97	\$187,300	\$1,715,900	\$1,903,200
210-010-000	PRESENTATION OF MARY CONVENT	182 LOWELL RD	97.42	\$6,473,900	\$12,296,600	\$18,770,500
228-054-000	NEW LIFE CHRISTIAN CHURCH	272 LOWELL RD	6.94	\$191,600	\$1,453,300	\$1,644,900
235-009-000	ST. KATHRYN CHURCH	4 DRACUT RD	<u>12.37</u>	<u>\$203,900</u>	<u>\$3,495,100</u>	<u>\$3,699,000</u>
		Count = 12	195.27	\$8,466,000	\$22,980,800	\$31,446,800

Charitable Institution-Owned and  
Veteran Institution-Owned Properties

Map/Lot	Owner	Location	ACRE	Land Value	Building Value	Total Value
106-006-000	AREA AGENCY PROPERTIES, LLC	5 TWIN MEADOW DR	2.32	\$117,800	\$177,300	\$295,100
109-010-000	SOUTHERN NH MEDICAL CENTER (PARTIAL)	300 DERRY RD	5.09	\$385,300	\$2,177,700	\$2,563,000
136-036-000	HUDSON MEMORIAL POST 5791 VFW	15 BOCKES RD	5.00	\$192,000	\$547,400	\$739,400
147-027-000	ALVIRNE SCHOOL	160 DERRY RD	16.20	\$173,500	\$443,900	\$617,400
168-122-000	HUDSON GRANGE #11, P. OF H.	4 WINDHAM RD	0.29	\$172,000	\$222,500	\$394,500
182-022-000	AMERICAN LEGION	14 REED ST	0.25	\$128,000	\$4,300	\$132,300
182-030-000	AMERICAN LEGION	37 CENTRAL ST	0.40	\$69,700	\$611,100	\$680,800
183-100-000	KIWANIS CLUB OF HUDSON INC	14 MELENDY RD	3.89	\$427,900	\$717,400	\$1,145,300
190-015-000	HUDSON KIWANIS CHARITIES	31 CROSS ST	2.68	\$120,000	\$0	\$120,000
190-085-000	AREA AGENCY PROPERTIES, LLC GOODWILL	13 BUNGALOW AVE	0.30	\$86,900	\$183,100	\$270,000
222-041-001	INDUSTRIES (partial-total value = land & bldg))	9 WASON RD	8.51	\$4,751,489	\$0	\$4,751,489
242-058-000	THE PLUS CO	112 MUSQUASH RD	<u>0.91</u>	<u>\$87,700</u>	<u>\$218,300</u>	<u>\$306,000</u>
Count = 12			45.84	\$6,712,289	\$5,303,000	\$12,015,289



**Hudson**  
**Summary Inventory of Valuation**

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

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

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

Jim Michaud (Assistant Assessor)

Name	Position	Signature
Roger Coutu	Chairman, Selectmen	
David Morin	Vice-Chairman, Selectmen	
Marilyn McGrath	Selectmen	
Angela Routsis	Selectmen	
Normand Martin	Selectmen	

Name	Phone	Email
Jim Michaud Preparer's Signature 	886-6009	jmichaud@hudsonnh.gov





<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	3,145.56	\$364,184	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	11.15	\$442	
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	7,685.23	\$705,668,164	
1G	Commercial/Industrial Land	2,625.52	\$216,999,133	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>13,467.46</b>	<b>\$923,031,923</b>	
1I	Tax Exempt and Non-Taxable Land	3,767.52	\$44,817,900	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential		\$1,680,996,561	
2B	Manufactured Housing RSA 674:31		\$9,780,800	
2C	Commercial/Industrial		\$377,843,659	
2D	Discretionary Preservation Easements RSA 79-D	0		
2E	Taxation of Farm Structures RSA 79-F	0		
<b>2F</b>	<b>Total of Taxable Buildings</b>		<b>\$2,068,621,020</b>	
2G	Tax Exempt and Non-Taxable Buildings		\$125,907,300	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$152,560,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$3,144,213,643</b>	
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>	
6	Certain Disabled Veterans RSA 72:36-a	1	\$286,000	
7	Improvements to Assist the Deaf RSA 72:38-b V	0		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:1	0		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0		
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$3,143,927,643</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$105,000	16	\$1,680,000
13	Elderly Exemption RSA 72:39-a,b		223	\$28,645,000
14	Deaf Exemption RSA 72:38-b		0	
15	Disabled Exemption RSA 72:37-b	\$105,000	40	\$4,200,000
16	Wood Heating Energy Systems Exemption RSA 72:70		0	
17	Solar Energy Systems Exemption RSA 72:62		24	\$155,900
18	Wind Powered Energy Systems Exemption RSA 72:66		0	
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:2		0	
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$34,680,900</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$3,109,246,743</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$3,109,246,743</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$152,560,700</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$2,956,686,043</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,956,686,043</b>



**Utility Value Appraiser**

George E. Sansoucy

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

Electric Company Name	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP	\$14,069,200
NEW ENGLAND POWER COMPANY	\$2,193,900
PSNH DBA EVERSOURCE ENERGY	\$112,191,800
	<b>\$128,454,900</b>

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$21,499,700
TENNESSEE GAS PIPELINE COMPANY	\$2,606,100
	<b>\$24,105,800</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	959	\$476,580
Surviving Spouse RSA 72:29-a	\$2,000	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	50	\$100,000
All Veterans Tax Credit RSA 72:28-b	\$500	116	\$58,000
		<b>1125</b>	<b>\$634,580</b>

**Deaf & Disabled Exemption Report**

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$45,000
Married	\$55,000

Disabled Asset Limits	
Single	\$160,000
Married	\$160,000

**Elderly Exemption Report**

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

Age	Number
65-74	14
75-79	11
80+	7

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

Age	Number	Amount	Maximum	Total
65-74	72	\$105,000	\$7,560,000	\$7,507,500
75-79	58	\$125,000	\$7,250,000	\$7,187,500
80+	93	\$150,000	\$13,950,000	\$13,950,000
	<b>223</b>		<b>\$28,760,000</b>	<b>\$28,645,000</b>

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

Asset Limits	
Single	\$160,000
Married	\$160,000

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

Adopted? No Number of Structures:

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

Adopted? No Number of Properties:

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

Adopted? No Number of Properties:



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	1,279.12	\$250,554
Forest Land	1,175.83	\$93,291
Forest Land with Documented Stewardship	108.71	\$8,591
Unproductive Land	314.44	\$6,262
Wet Land	267.46	\$5,486
	<b>3,145.56</b>	<b>\$364,184</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	56.24
Total Number of Owners in Current Use	<b>Owners:</b>	107
Total Number of Parcels in Current Use	<b>Parcels:</b>	174

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$408,414
Conservation Allocation	<b>Percentage:</b> 50.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$204,207
Monies to General Fund		\$204,207

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

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	
Parcels in Conservation Restriction	<b>Parcels:</b>	



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
schoolhouse,ballfield, wildlife bird sanctuary	11.15	5	\$442

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

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
	0			

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

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

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

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Southern NH Medical Center	\$12,457
	<b>\$12,457</b>



**New Hampshire**  
*Department of*  
*Revenue Administration*

**2018**  
**MS-1**

**Notes**



**2018**  
**\$20.10**

## Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$17,224,086	\$3,109,246,743	<b>\$5.54</b>
County	\$3,571,138	\$3,109,246,743	<b>\$1.15</b>
Local Education	\$35,048,953	\$3,109,246,743	<b>\$11.27</b>
State Education	\$6,325,203	\$2,956,686,043	<b>\$2.14</b>
<b>Total</b>	<b>\$62,169,380</b>		<b>\$20.10</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$62,169,380
War Service Credits	(\$634,580)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$61,534,800</b>

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/16/2018
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$34,508,838	
Net Revenues (Not Including Fund Balance)		(\$17,120,801)
Fund Balance Voted Surplus		(\$400,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$634,580	
Special Adjustment	\$0	
Actual Overlay Used	\$201,469	
<b>Net Required Local Tax Effort</b>	<b>\$17,224,086</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,571,138	
<b>Net Required County Tax Effort</b>	<b>\$3,571,138</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$48,946,224	
Net Cooperative School Appropriations		
Net Education Grant		(\$7,572,068)
Locally Retained State Education Tax		(\$6,325,203)
<b>Net Required Local Education Tax Effort</b>	<b>\$35,048,953</b>	
State Education Tax	\$6,325,203	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$6,325,203</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$3,109,246,743	\$3,071,777,122
Total Assessment Valuation without Utilities	\$2,956,686,043	\$2,922,334,022

### Village (MS-1V)

Description	Current Year
-------------	--------------



## Hudson

### Tax Commitment Verification

#### 2018 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$61,534,800
1/2% Amount	\$307,674
Acceptable High	\$61,842,474
Acceptable Low	\$61,227,126

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

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

**Under penalties of perjury, I verify the amount above was the 2018 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

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

Hudson	Total Tax Rate	Semi-Annual Tax Rate
Total 2018 Tax Rate	\$20.10	\$10.05

#### Associated Villages

No associated Villages to report

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$6,263,700</b>
<b>General Fund Operating Expenses</b>	<b>\$73,190,432</b>
<b>Final Overlay</b>	<b>\$201,469</b>

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

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

2018 Fund Balance Retention Guidelines: Hudson	
Description	Amount
<b>Current Amount Retained (7.81%)</b>	<b>\$5,719,310</b>
17% Retained ( <i>Maximum Recommended</i> )	\$12,442,373
10% Retained	\$7,319,043
8% Retained	\$5,855,235
5% Retained ( <i>Minimum Recommended</i> )	\$3,659,522



# TOWN OF HUDSON

## Benson Park Committee



Richard Empey, Chairman      Roger Coutu, Selectmen Liaison

---

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

### Annual Report 2018

As 2018 has passed, Benson Park has continued to be one of the more popular places in Hudson. The park is being used on a daily basis by many people, often accompanied by their dogs, for fresh air and exercise. Birthday parties, small weddings, and family outings are also a common occurrence. Wildlife and personal photography is another activity which is enjoyed by many visitors. The park continues hosting a few larger activities including the Last Cast Fishing Derby for children as well as concerts in the cage at the elephant barn, photos with Santa, and school outings on a limited basis.

This year, the installation of the utilities for the restroom facility to be located in the back of the gorilla house has been completed and a contract for the renovations to complete that project has been accepted. The restrooms are expected to be completed before July 1, 2019 using the funds raised by the warrant article passed in March 2018. The upgraded electrical service to the elephant barn is complete allowing the Friends of Benson Park to continue with their plans for the museum and store implantation. They are in the process of installing an HVAC system to allow the museum collection to be moved out of storage.

As we look to the future some of our challenges will be the preservation of the three historic buildings in the park. The train station is now in good exterior condition but needs interior restoration as funds become available. The office building has new sills and main beams making it stable for the coming years. The interior of the building and windows also need restoration when funds are found. The kitchen portion of this building is very solid but the roof has reached the end of its life, needing replacement soon. The third historic building is the Haselton barn which needs to be reroofed very soon as it is leaking at this time.

Through the year volunteers have continued to support the park's Adopt a Spot program and the monthly cleanups on the third Saturday of the month, as weather permits.

Respectfully submitted,

Richard Empey  
Benson Park Committee Chairman



# TOWN OF HUDSON

## Conservation Commission



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

### Conservation Commission Annual Town Report

This year the Hudson Conservation Commission (HCC) performed a variety of work including the reinstatement of the Open Space Subcommittee with the intent of updating the 2012 Town of Hudson Open Space Inventory Report. During this process, parcels were evaluated for their importance and significance as future conservation land. As a result, the HCC reviewed over a dozen parcels for potential conservation land acquisition, including a Town owned parcel located at 70 Rangers Drive. This process is a long term ongoing effort, as several appraisals are currently being conducted in effort to establish a value for conservation easement acquisition or negotiation price for the acquisition of each parcel. Although the review of conservation lands dominated our volunteer efforts in 2018, the HCC installed several new trail sign posts at the Musquash Conservation Area and performed associated trail maintenance work. Several power tools, including a chainsaw and brush cutter, were purchased in effort to facilitate future trail maintenance projects. Stewardship Management Annual Reports were also submitted to satisfy (LCHIP) New Hampshire Land and Community Heritage Investment Program requirements for both the Musquash Conservation Area and Bockes Memorial Forest.

The HCC has been also actively evaluating timber growth at the Kimball Hill Road Town Forest. Upon recommendations from our new UNH Cooperative Extension Hillsborough County Forester, Ethan Belair, a previous consultant, Bay State Forestry Services, was hired in effort to update their 1993 Kimball Hill Town Forest Management Plan and manage the bid process for a selective timber harvest / timber stand improvement project. This will be the first timber harvest conducted since 2003. Invasive species control was conducted this year as part of Phase I. Phase II is scheduled to be completed in 2019.

The HCC manages ongoing efforts to control growth of aquatic invasive species at both Robinson Pond and Ottarnic Pond. In June, Ottarnic Pond was treated for the removal of both Milfoil and Fanwort and in September, treatment was done for Fanwort at selective areas of Robinson Pond. Several days of DASH (Diver Assisted Suction Harvesting) services were conducted at Robinson Pond to supplement the treatment. The combination of herbicide treatment, DASH, and Lake Host services has resulted in a substantial improvement to Robinson Pond. As a result, Robinson Pond will not require herbicide treatment for 2019, however, a similar treatment is planned for Ottarnic Pond next summer. DASH and Lake Host Program services will also continue at both ponds next year. State grants help to fund a portion of this work which is managed and monitored in tandem with NHDES Exotic Species Program State Limnologist, Amy Smagula, and her support staff.

The year 2018 was relatively light for wetland special exception (WSE) or wetland impact application reviews, however, the HCC performed a review of four projects as follows: one associated with the replacement of transmission line towers and associated maintenance road construction throughout Eversource Energy's corridor from the intersection Route 111 southward to Route 3A, one for the expansion of an existing industrial development, one for the expansion of an existing residence, and another for tree clearing / invasive species maintenance; all projects were located within wetland areas and/or their associated 50 foot protective buffer area.

The HCC is assessing and planning for an emergency boat/canoe launch improvement project and invasive species management project at Merrill Park. We are also actively updating the 2006 Hudson Conservation Land Brochure and trail guide. Work on these projects will continue into 2019.

*Ken Dickinson, Chairman*



# TOWN OF HUDSON

## Engineering Department



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

### 2018 ANNUAL REPORT

The Engineering Department is pleased to say that the Town of Hudson had a very busy construction season in 2018. I have been with the Town of Hudson for over three years alongside Doreena Stickney, Administrative Aide, who also works full time.

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

The status of major projects and programs are as follows:

- **Industrial Discharge Agreement (IDA) Program:** Hudson conducts its own Industrial Pretreatment Monitoring Program, which is similar to and coordinated with the City of Nashua Industrial Pretreatment Program. Fuss & O'Neill, Inc. (Fuss) has been retained by the Town of Hudson to provide professional engineering services relative to the Industrial Pretreatment Program. Fuss and O'Neil assists the Town in performing industrial site inspections, coordination of industrial sampling, compliance monitoring, issuance of permits, and communication with the State and Federal authorities.

There are currently 59 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. In December of 2015, the NHDES started a program to monitor the groundwater through electronic devices using three of our monitoring wells.
- **Water Utility Maintenance and Capital Improvements:** The aging infrastructure composing the Hudson Water Utility requires routine maintenance. As well, the system continues to expand as the demands of its users increases, requiring future capital improvements. In 2018, the Engineering Department managed the routine maintenance activities conducted by the new system operator, WhiteWater Works Inc. The Engineering Department manages the budget on behalf of the water utility, and updates the Municipal

Utility Committee on a monthly basis. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with WhiteWater Works Inc Inc., who observes the systems performance continuously. In addition, a second operational system has been set up at the Town Hall and allows staff to constantly monitor the system as well.

- Burns Hill Road Landfill and West Road Landfill: These are closed landfills that continue to be monitored in accordance with our Groundwater Management Permits through the NHDES. The Engineering Department contracts with EnviroTrac, Inc. for this monitoring and reporting for FY19.
- 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 Department of Public Works

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. Currently, the changes by the federal government regarding the new regulations will not be implemented until July, 2018. The Town has hired VHB Inc for the next five years to assist with the new MS4 requirements. In addition most of the field work require for the yearly inspections gets completed by the Engineering interests during the summer months. This allows the task to be completed at low cost while providing training for the next generation of engineers coming out of school.

In 2018, Department of Public Works continued their street sweeping efforts, catch basin maintenance, and trash and hazardous waste collection activities, all in compliance with the 2003 permit. The Town 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 storm water management requirements and strongly encourages compliance.

#### **Project Status Update for 2018**

- Windham Booster Station Phase 2: This project was completed in August of 2018. This project included the removal of an old gas fire pump and replacing it with a new electrical pump. Also, new communication, a standby diesel generator and electrical upgrades we included in this project. The total project cost for this upgrade is \$237,000. See Appendix A.
- Weinstein Well Development and Permit obtained by NHDES: The Engineering Department managed the development and permitting of the new well. The new well has been tested and will be operational in late 2019. See Appendix B
- Standby Generator for Dame Well: We have installed a standby 200 kw generator to provide continuous water supply during power outages. Appendix C.
- Freedom Field 2 - Athletic Field: Freedom Field 2 was designed in house and the Engineering Department managed the project and construction of this field. The athletic field will be 235 ft. wide by 360 ft. long. It

will also include a warm up field, approximately 70 ft. by 70 ft. The main field will be irrigated and it will accommodate 60 parking spaces. This project was completed in 2018. See Appendix D.

- Pelham Road and Lowell Road Traffic Light: The Engineering Department managed and provided quality control and quality assurance during the design and construction of this project. This project provides safer access to vehicles coming from Pelham Road to Lowell Road. In addition, we coordinated these lights with the Nottingham Plaza traffic light. This project was completed in January of 2018, See Appendix E
- Public Works and Engineering now has live access to four of our most significant sewage pump stations which provides live alarms and flow date around the clock. See Appendix F
- Lowell Road widening from Wason Road to Sagamore Bridge: We have hired VHB Inc to complete the design for this project and are scheduled to start construction June 2020. See Appendix G.
- Public Works and Engineering Department managed and provided quality control and quality assurance for the update of Industrial Park Drive Sewer Pump Station upgrade. This work was completed in October 2018.
- Public Works and Engineering Department are managing and provided quality control and quality assurance for the update of Sagamore Park Drive Sewer Pump Station upgrade. This work is scheduled for completion in June 2019.
- Engineering Department managed and provided quality control and quality assurance for the Sullivan Road pressure valve regulator. This will provide better and more consistent pressure for the customers that are serviced by Windham Booster Station. This work was completed in October 2018. See Appendix H.
- GIS Database infrastructure: The Engineering Department managed and oversees the GIS update for water, sewer, drainage, gas, fiber optics and fire alarms throughout the town which can be accessed through portable devices on any location in town, see Appendix I. A new GIS link is available for public use. Current, we are the only municipality in NH that has all this information available on GIS.
- Engineering Department managed and provided quality control and quality assurance for Gordon Tank rehabilitation. This work was completed in October 2018. Appendix J
- Engineering Department manages and oversees day to day water operations related to treatment, distribution, maintenance, repairs and contract oversight. Appendix K
- Hudson Common Traffic Lights - Ferry Street/Derry Street/Library Street: We are in the process of incorporated an Adoptive Signal System to improve the traffic flow and have added state of the art cameras which provide better detection, operation, and allows the staff to get remote access to respond faster to malfunctions or emergency situations. In addition we are planning to add four additional location for traffic monitoring. See Appendix L.
- The Engineering Department is currently managing approximately \$2,962,327 for the Town in performance surety bonds and Letters of Credit relating to residential and commercial developments.
- The Engineering Department has taken in, processed and inspected the following permits. See Appendix M

- 51 Driveway permits
- 71 Water permits
- 41 Sewer permits (commercial and residential)
- 10 IDA (Industrial Discharge Agreement) Applications/Permit Modifications

The Engineering Department has two (2) full time employees. This summer, the Engineering Department hired one summer intern. He continued the work that was started in summers past and was able to update and complete Town wide sewer, water, and drainage system maps. These maps provide easy reference for us, the Department of Public Works, and any applicants for new development. The storm water 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 water, sewer, drainage, fiber optic, fire alarms and gas for the entire town and have shared information internally with the Fire and Department of Public Works. Our team also continues to work closely with and provide support to the Planning, Zoning, Code Enforcement and Inspectional Services Departments, as well as the Conservation Commission.

The year 2018 was extremely busy, challenging and very exciting for the Engineering Department. The year 2019 should prove equally successful with the completion of the projects listed above. Currently, our focus has shifted toward other important improvement projects, including Bridge Street bridge repair, sewer, water utility improvements and traffic improvements throughout the town. I'm pleased to say that we are one of the few communities in NH that currently does not have a bridge on the red list. We thank the Board of Selectmen and the tax payers of Hudson for your continued support of this important office, as we work towards making Hudson number one in the state when it comes to infrastructure.

Respectfully submitted,

Elvis Dhima, P.E.



Appendix A  
Before



Before



After



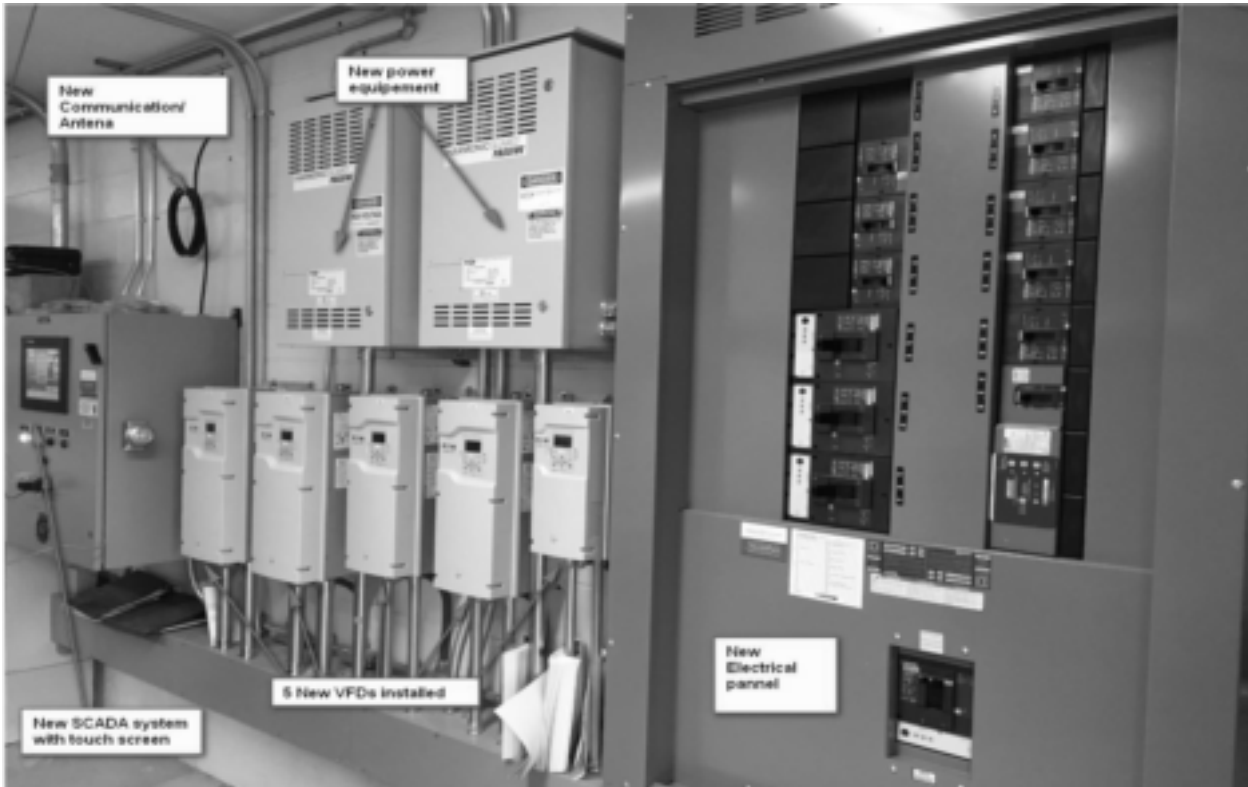
After



Before



After



After



**Appendix B**  
**After**



**After**

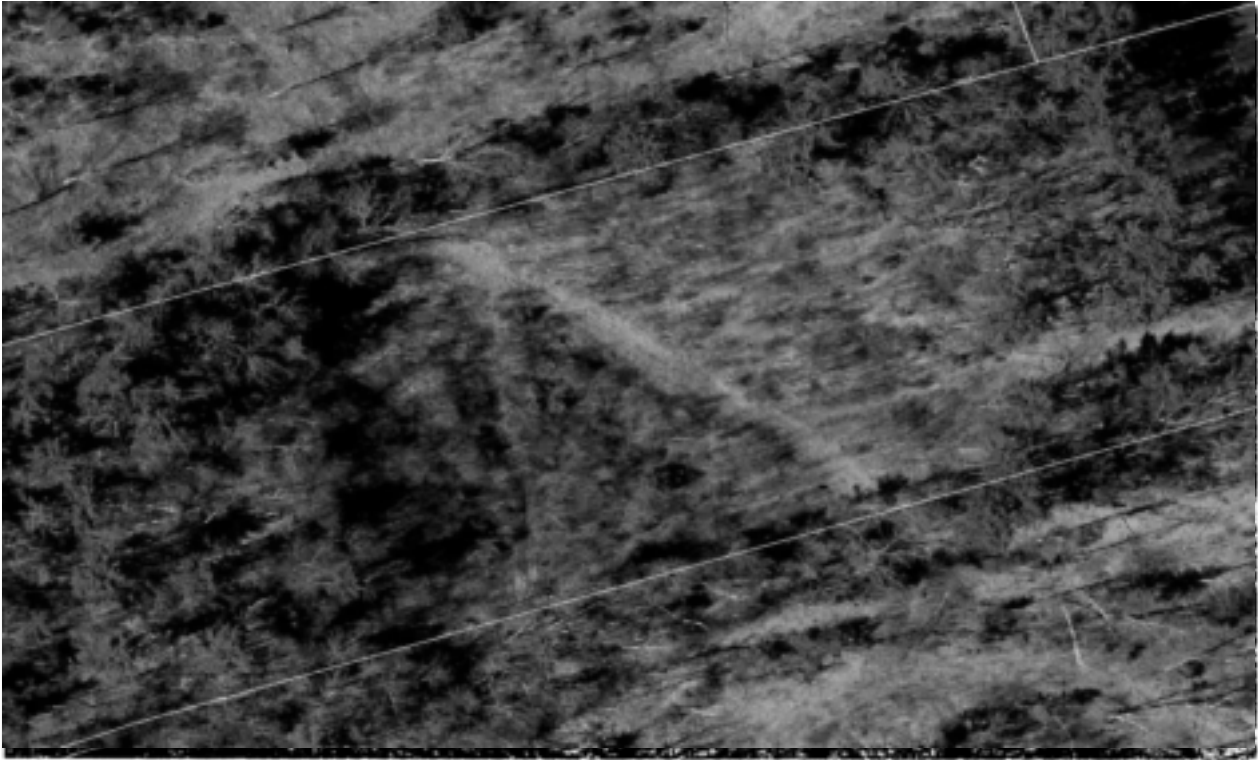


Appendix C

After



**Appendix D**  
**Before**



**After**



**Appendix E**  
**Before**



**After**





Before



After



# Appendix F

Hudson W01 DPW

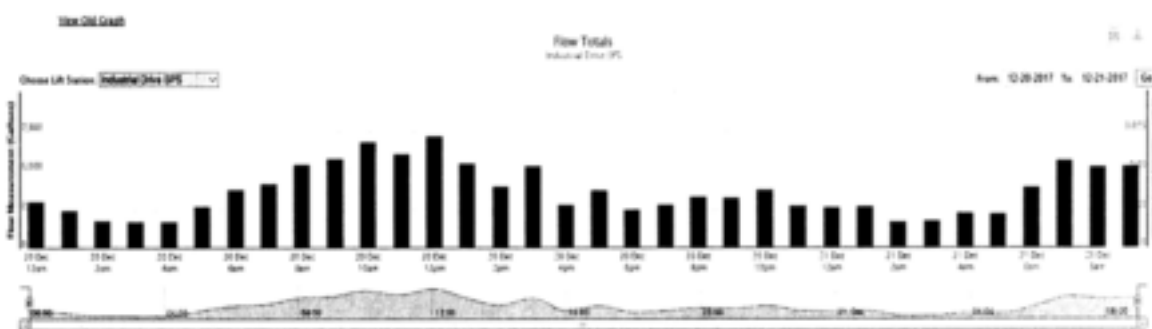
Node Number: 21-017-016-01      Mfr. Part No.: 21017016

046 04076

- Reports
- Alerts
- Management
- Actions
- Configuration
- Settings
- Users
- Logs
- Audit Log
- Historical Data
- Historical Trends
- Alerts
- Settings
- Troubleshooting
- Support



- On
- Off
- On
- Off
- On
- Off
- On
- Off



Zoom: [1] [2] [All]

Flow Totals     P1 Flow  
 Historical     Station: Hudson Area DPW

Industrial Area DPW P1 Flow

Category	Value
Last Hour (12 Dec 10:00)	1.240
Since Midnight	10.938
Yesterday Total	12.238
Compared to 24hrs ago	-9%

[Download](#)

Hudson W01 DPW

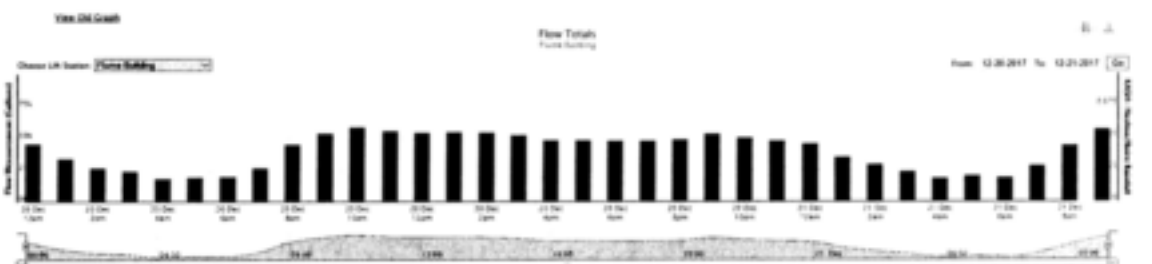
Node Number: 21-017-016-01      Mfr. Part No.: 21017016

046 04076

- Reports
- Alerts
- Management
- Actions
- Configuration
- Settings
- Users
- Logs
- Audit Log
- Historical Data
- Historical Trends
- Alerts
- Settings
- Troubleshooting
- Support



- On
- Off
- On
- Off
- On
- Off
- On
- Off



Zoom: [1] [2] [All]

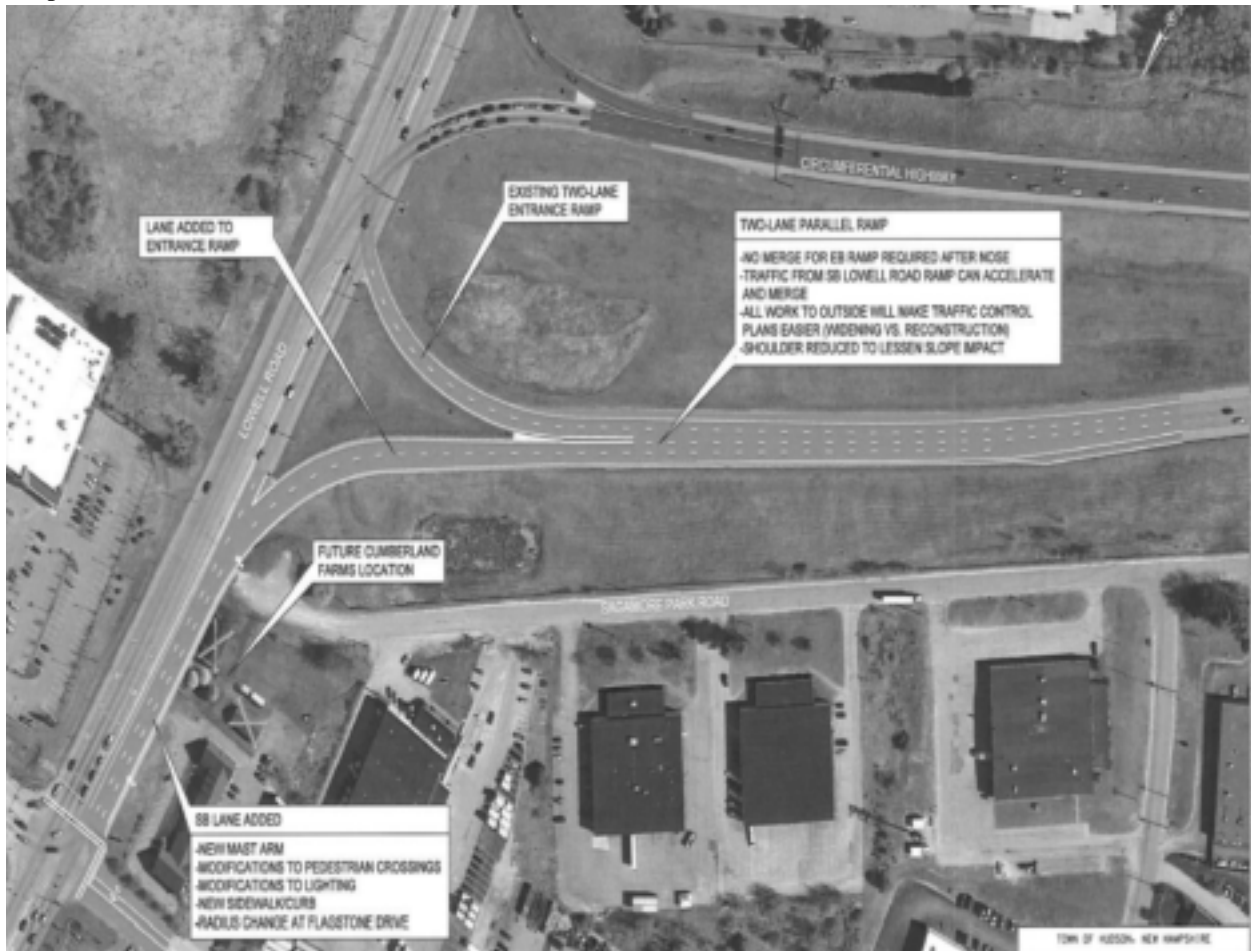
Flow Totals     Combined Flow  
 Historical     Station: Hudson Area DPW

Plane Building Combined Flow

Category	Value
Last Hour (12 Dec 10:00)	0.760
Since Midnight	24.176
Yesterday Total	1,061.887
Compared to 24hrs ago	-9%

[Download](#)

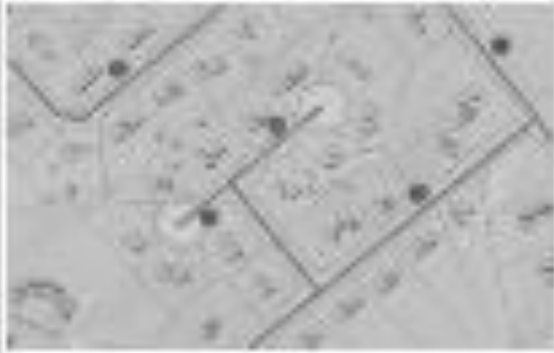
Appendix G  
Proposal



Appendix H  
After



Appendix I



**Water System**



**Wastewater System**



**Stormwater System**



**Gas System**



**Fire Alarm System**



**Traffic Counts**

Before



After



**Appendix K**  
**Valve inspections**



**Hydrant Inspections**





**Appendix L**  
**Library & Ferry**



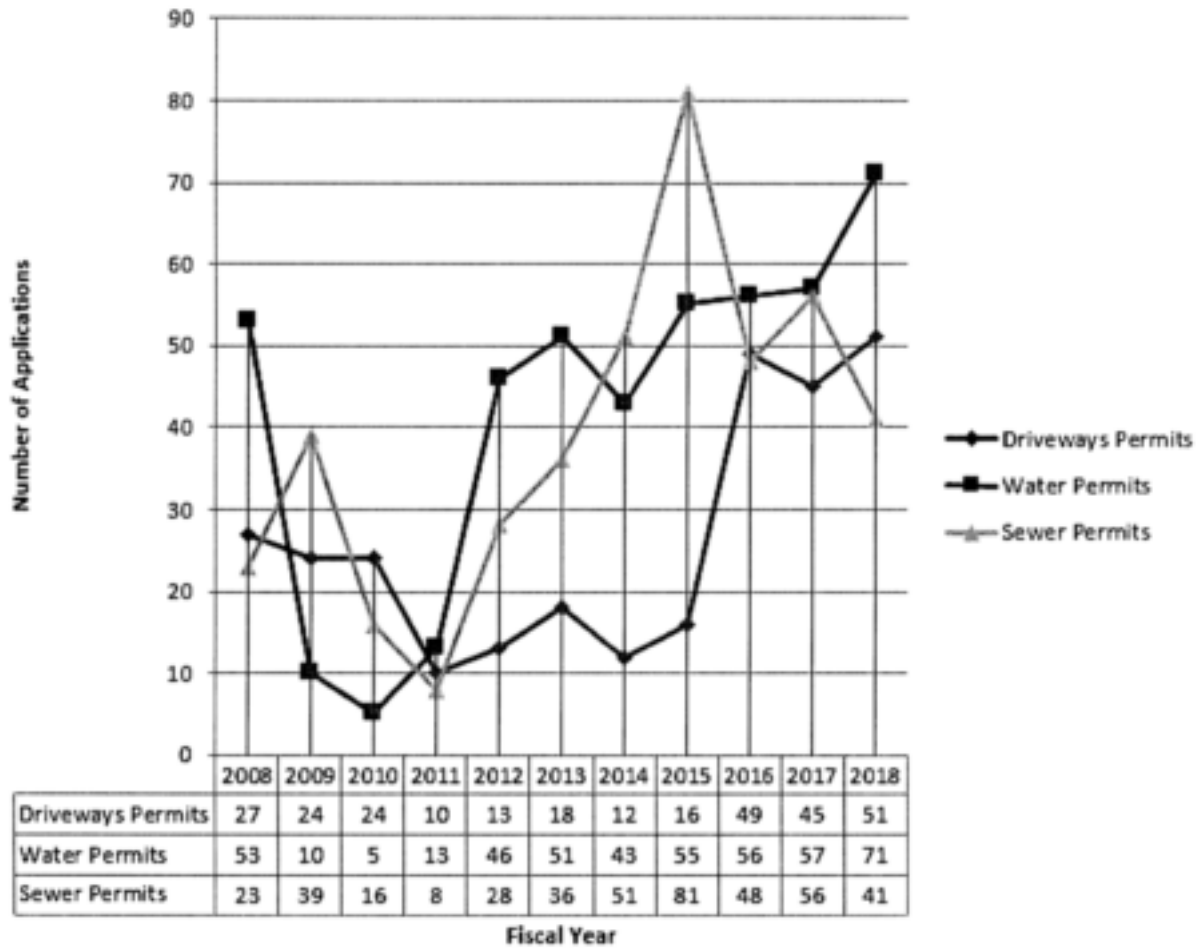
**Ferry/Chase/ RT 102/Bridge Street**



# Highland Street



**Appendix M**





# 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, Financial Reporting, and Wellness. We provide financial services, information and training to elected officials, employees, citizens and volunteers of Hudson. A major function in the Finance Department each year is the development and presentation of the next year's fiscal budget, in conjunction with the various Town departments. The budget process is a balance between delivering expected services at the same time considering the economic times for taxpayers. The Town's management developed a budget which was submitted to the Board of Selectmen for consideration to reach consensus on the budget that was presented to the Budget Committee. The Budget Committee then held a series of public meetings with Town staff, as well as a public hearing, to review and discuss the budget, and make changes that they deemed appropriate. The fiscal year 2018 budget was approved by the voters on March 16, 2017. The Town's finances remain in excellent shape with a healthy fund balance which is attributable to good financial management policies, strong budgetary performance and stable revenue profile. For an accurate and complete accounting of the Town's financial records, please see the Audit section of this report for Fiscal Year 2018 year end results.

The employees that support the Finance department are a dedicated team that serves the Board of Selectmen, elected officials, Department Heads, Town employees, the volunteers and the citizens of Hudson. Lisa Labrie has been the Town Accountant for over 15 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. Cherie Hebert is the Senior Accounting Clerk who joined the department 4 years ago. Cherie is responsible for the processing of weekly payroll and processing the Town's Accounts Payable. Kathleen Wilson is the Human Services Specialist and has dedicated over 22 years of service to the Town. Kathy handles the department's administrative tasks, processing cash receipts and administrating personnel benefits. Kathy also has the responsibility of the Town Welfare program.

The Town of Hudson's Water Utility billing and customer service functions are handled by Valerie Marquez and Barbara O'Brien. Valerie and Barbara are Water Utility Clerks who share the responsibility of billing, customer service, cash management, and coordinating collection efforts. Valerie and Barbara continue to work aggressively on collections. The Water Utility bills over 6,500 customers monthly and periodically reviews the Water policies and procedures and make recommendations for improvement.

I am fortunate to have a dedicated, competent, customer-oriented staff. I want to take this opportunity to thank them for their work effort and professionalism. I would also like to express my appreciation to the volunteers and elected officials, specifically the Trustees of the Trust Fund and the Budget Committee, for their dedication to the Town of Hudson. A special thanks to the long term Department Heads for their service to the Town of Hudson.

Respectfully submitted,

Kathryn Carpentier  
Finance Director



# TOWN OF HUDSON FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



Emergency 911  
Business 603-886-6021  
Fax 603-594-1164

Robert M. Buxton  
Chief of Department

## HUDSON FIRE DEPARTMENT 2018 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 2018.

The Hudson Fire Department operates under an adopted set of values organizationally. Respectively they are created using the abbreviation PRIDE and stand for Professionalism, Respect, Integrity, Dedication and Empathy. Our organizational values have been the base for our organizational vision, "To empower our organization with the knowledge, abilities and resources to meet the ever changing challenges that face our community". Jointly they support the overall mission of the Hudson Fire Department, which is to Prepare – Prevent – Protect. These few simple words reflect both our emergency and non-emergency commitment to you the Citizens of Hudson, to maintain a safe community to live and work in.

The Hudson Fire Department completes this mission through the utilization of an efficient break down of responsibilities into three major divisions. These divisions are Fire Administration, Support Services and Operations.

### Fire Administration

The Fire Administration is responsible for all administrative, planning and coordination functions for the Hudson Fire Department. In 2018 we completed several projects to maintain our operation and continue to deliver appropriate services to the Town of Hudson.

2018 was a year that we saw great change within the Hudson Fire Department. Our number one goal was delivering efficient and effective services. This was encompassed empowering our employees to review our policies and procedures and to compare them to verify we are working within best industry practices for the various disciplines of the department. 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. As we continue this process into 2019 we look forward to the challenges that are out in front of us.

In 2018 we continued to develop our facility infrastructure. This July we successfully opened our newest facility located at 204 Lowell Road. The James A. Taylor Memorial Fire Station was dedicated and opened by our operational staff. We are happy to report that this facility increased our safety and health program, provides up to date firematic support for our operational staff and a more efficient delivery of emergency services to the citizens of Hudson. We are thankful for all of the support we received from the community, the Board of Selectmen and the Budget Committee.

With your support the Fire Department is currently in the process of building a new ladder truck that will be located at the Lenny Smith Central Fire Station. The new unit is slated for delivery in early spring 2019 and will replace the current ladder that is over twenty five years old.

The Fire Department also increased our staffing in 2018. With your support and the hard work of our internal staff we successfully have received a Staffing for Adequate Fire and Emergency Response Grant (SAFER) from the Federal Government. This grant has allowed us to implement an updated staffing model that provides for additional staffing during our "Peak Time". This means that our staffing will increase by two Firefighter/EMT's each day from 08:00 to 20:00, seven days a week. This is an increase in our efficiency as our emergency response continues to increase each year.

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.

### **Support Services**

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

Over this last year we have seen a steady growth in permitting and service requests. For the fourth year in a row, over 2,000 permits have been issued. The staff continues to strive to provide the best public service. During 2018, the department participated in several customer service related workshops. As we move through the integration of code updates and new processes, we look to continue to streamline the public's inspectional service needs to include a consistent and timely delivery of services.

We continue to look toward new programs that will provide the customers of this division a timely and accurate experience. Goals for this coming year will be to streamline the application process, review online payment programs and making sure we are providing the tools to our employees to meet the service demands of our customers.

### **Operations Division**

The Operations Division is the largest division, with 49 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 Communications 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 communications system in order to increase employee safety and service delivery. Our automated burn permit hot line is one of these innovations. This program provides you with the efficiency of entering your intention to burn via an automated phone system. This program was developed internally by staff, we are very fortunate to have this skill set available on our team.

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. This year the members of the Hudson Fire Department completed a total of 4959 hours of training. This December we were afforded the opportunity to provide our staff with live fire training in an acquired structure on Lowell Road. This training is invaluable for our members and their skill development.

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. As you can imagine, this area is continuously changing to address new skills that are needed to provide quality emergency services to the community.

This year we had one new paramedic join our ranks. In November, Firefighter Zachary Whitney completed his paramedic training and is now providing advanced level skills on our front lines. Firefighter Cameron Covert has graduated from Paramedic school and will soon be completing his final certifications. We anticipate Cameron's certifications to be completed by the beginning of the year and look forward to adding another Paramedic to our team.

The Fire Department said good bye to several employees in 2018:

- Part-Time Inspector Peter Manzelli resigned from the Inspectional Services Division. We thank him for his service and wish him well.
- Fire Inspector Joe Triolo resigned from the Inspectional Services Division after almost 18 years with the department. We thank Joe for his contributions and service throughout the years and wish him all the best.
- Dispatcher Melissa Castonguay resigned from the Communications Division. We thank her for her service and wish her well.

The Fire Department had the following employees join the Fire Department in 2018:

- Firefighter/AEMT Cameron Covert joined the Operations Division in April. He comes to us with experience as a Firefighter with the Dunstable, MA Fire Department and as an EMT with Cataldo Ambulance Service. Cameron recently graduated from the NEEMSI Paramedic Program and we look forward to him completing the final certifications to upgrade his status to a Firefighter/Paramedic.

In September, the department hired the following four employees which were initiated by the approval of Warrant Article 13 and the award of the 2017 Staffing for Adequate Fire and Emergency Response grant:

- Firefighter/EMT Joshua Frumkin comes to us with experience as a Firefighter/EMT with the Chichester Fire Department. He also served in the United States Army as an MI Armor Crewman and is currently a Sergeant, HIMARS Crewmember with the New Hampshire Army National Guard.
- Firefighter/AEMT Corey Girard comes to us with experience as a Call Firefighter with the Pembroke Fire Department and from the Bow Fire Department where he was a per-diem Firefighter/AEMT. He is also employed part-time as Technical Information Specialist with FEMA US&R Massachusetts Task Force 1.
- Firefighter/AEMT Eric Hackett is a resident of Hudson and is looking forward to serving the community he resides in. He comes to us with experience as an AEMT with the Milford Ambulance Service and American Medical Response. He was previously a firefighter with the Stratmoor Hills Fire Department in Colorado Springs, CO. Mr. Hackett also served as an Infantryman with the U.S. Army and as an Observer-Controller/Trainer with the U.S. Army Reserves.
- Firefighter/EMT Benjamin Savage comes to us with experience as an EMT with Armstrong Ambulance and as a paid on-call volunteer firefighter with the Tyngsboro, MA Fire Department. Ben is scheduled to begin Paramedic school at the beginning of 2019.

We wish all of our new employees the best of luck in their respective assignments.

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.

In 2018 we were successful in upgrading our Hazard Mitigation and Hazardous Materials plans with the support of the NH Department of Safety who provided grant funding for these updates. Both plans were developed by town staff and Nashua Regional Planning Commission. In 2019 we will continue to work towards a full update of the Town of Hudson Emergency Operations Plan.

I would like to thank 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 2019**

- Continue to provide cost effective services to the citizens of the Town of Hudson.
- Continue to provide our employees with the training and equipment they need to meet the ever changing challenges of their jobs.
- 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.
- Continue to provide community CPR training to the Town of Hudson.

### **Summary**

The Fire Department is thankful for the continued support of the citizens of Hudson. Your support has been tremendous as we continue to develop and identify our needs to meet the challenges we see today and those of tomorrow.

Our organizational success would not be possible without our dedicated employees. Their continued hard work and dedication to the Town of Hudson is greatly appreciated. We continue to meet the challenges of the community with a can do attitude. Organizationally we are very fortunate to have this great team that supports an open and supportive labor management relationship.

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 Roger Coutu, 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 2018

On the evening of July 25, 2018 the James A. Taylor Memorial Fire Station was dedicated and opened at 204 Lowell Road. The station was dedicated in the memory of James A. Taylor who lost his life in the line of duty on July 27, 1981. This dedication affixes his name permanently in the history of not only the Hudson Fire Department but also the Town of Hudson. We would like to thank the citizens of Hudson for their support in bringing this project to fruition.



## Hudson Fire Department Year in Review 2018

Thank you to the citizens of Hudson!



In March of 2018, the citizens voted to approve Warrant Article 13 to hire 4 Firefighters and in August we were awarded funding through the Staffing for Adequate Fire and Emergency Response (SAFER) grant. In September we introduced four new members to the department. With the completion of their recruit school they are now working a peak time staffing schedule which allows for all three of our ambulances to be staffed from 8AM to 8PM seven days a week.

Pictured L to R:

FF/EMT Joshua Frumkin, FF/AEMT Corey Girard, FF/AEMT Eric Hackett and FF/EMT Benjamin Savage

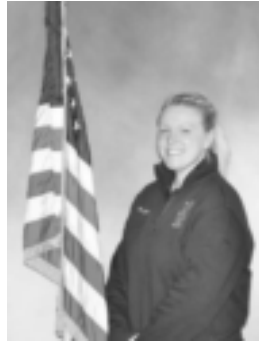
On December 15, 2018, the department took part in Live Fire Training at the property located at 10 Lowell Road. This training was invaluable to our members as it gave them the opportunity to practice their skills during a structure fire within a controlled environment. We are grateful to have been able to provide this experience to our members.



**Hudson Fire Department Year in Review 2018**



HFD says goodbye to  
Part-Time Inspector  
Peter Manzelli



HFD says goodbye to  
Dispatcher  
Melissa Castonguay



HFD says goodbye to  
Fire Inspector  
Joe Triolo



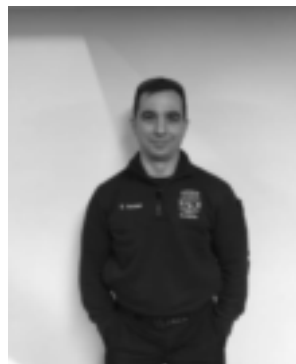
HFD would like to welcome  
Firefighter/AEMT  
Cameron Covert



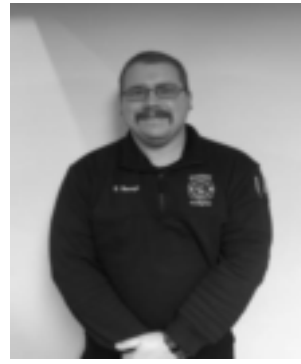
HFD would like to welcome  
Firefighter/EMT  
Joshua Frumkin



HFD would like to welcome  
Firefighter/AEMT  
Corey Girard



HFD would like to welcome  
Firefighter/AEMT  
Eric Hackett



HFD would like to welcome  
Firefighter/EMT  
Benjamin Savage

# 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 and Lands, work collaboratively throughout the year to protect homes and the forests. This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

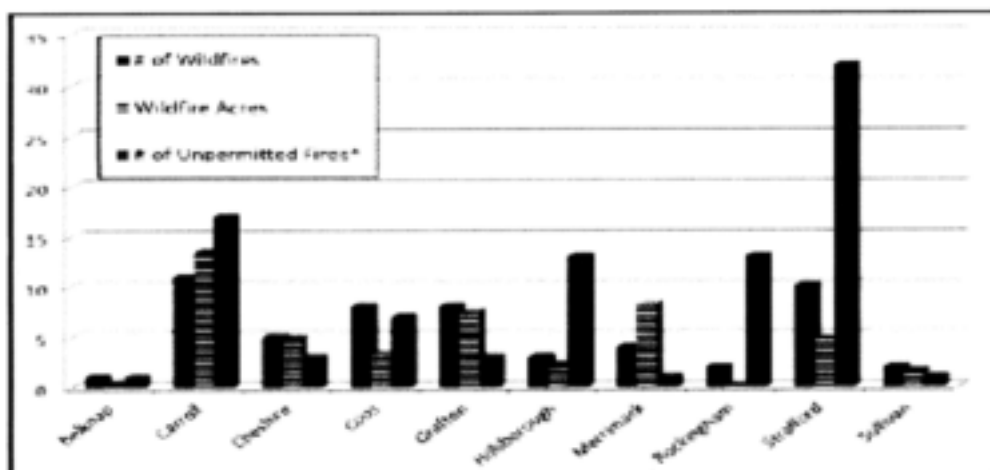
In 2019, we will be recognizing Smokey Bear's 75<sup>th</sup> birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**



As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or [www.des.nh.gov](http://www.des.nh.gov) for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdf.org](http://www.nhdf.org).

## 2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

\* Unpermitted fires which escape control are considered Wildfires.

## CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24

# TOWN OF HUDSON

## Highway Department



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



Once again, fiscal year 2018 was a very busy and productive year for the Highway Department.

The winter of 2017/2018 was an average winter with no major storms and we were able to complete the season within our budget. I feel that the town's snow and ice removal crew are in my opinion the best, second to no one.

Road paving and reconstruction is a highly visible annual project for the Highway Department. The roads that were totally reconstructed this fiscal year include Ponderosa Drive, Williams Drive, Beaver Path, and Greenfield Drive. The roads that received finished pavement were Webster Street, Watersedge Drive, Riverview Street, Birch Street and Winnhaven Drive.

In addition to this fiscal year's scheduled paving and construction projects, the Town of Hudson received a Highway Block Grant from the State of New Hampshire to fund even further road maintenance. This grant saved the town hundreds of thousands of tax dollars. Some of the roads that were reconstructed using these funds include Barretts Hill Road from Greeley Street to Hazelwood Drive, Boyd Road from Robinson Road to the town line and Elm Street from Derry Street to Webster Street. Many of crossover culverts, catch basins, and water gate boxes needed to be repaired prior to being reclaimed and reconstructed from the sub-base up. Base pavement was put down with the finish pavement scheduled for the next fiscal year. Completing these paving projects include driveways being tied-in as needed, loam and seeding, and the resetting of mail boxes

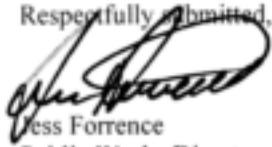
Other tasks completed by the Highway Department each year include the maintenance of street signs, traffic lights, 170 lane miles of line stripping, the repainting of 300 stop bars, 145 turning arrows, handicap parking spots, roadside brush cutting, the maintenance of 38 acres of lawn which include town buildings, parks, commons, cemeteries, ball fields and pump stations. We also replaced our 2002 Volvo rubber tired excavator with a new 2017 EW180E rubber tired machine.

The Sewer and Drain Division of the Highway Department is continually working on replacing the existing old clay sewer lines reducing the I.N.I. which causes higher than average sewer flows going to Nashua. They are also responsible for cleaning and flushing drain lines, crossover pipes and hundreds of catch basins to comply with the MS4 Federal guide lines. The department is also responsible for flushing and maintaining sewer lines and manholes, the upgrades and maintenance of the seven sewer pump stations as well as the inspection of all new and upgraded sewer services. We also gather information from the permanently installed sewer flow recorders in an effort to reduce the amount of ground water inflow into the sewer system.

One of the biggest year ending celebrations is the holiday lights at the town common that seems to keep getting better each year and is done with a lot of pride.

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jess Forrence", written over the printed name.

Jess Forrence  
Public Works Director



# TOWN OF HUDSON

## Hudson Cable Television



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

### 2018 Annual Report

In 2018 Community support and involvement came to define Hudson Community Television. This has continued to spur the growth and value of Hudson Community Television to the residents.

Students from Alvirne High Schools' Studio 19 have started utilizing the resources at the HCTV Access Center on a regular basis. This has dramatically increased the production value of their shows as they learn to use the professional NewTek TriCaster 8000 integrated video production system. Pairing this with a professional quality audio system, studio, and lighting has made HCTV a valuable resource for training and revealing the possibilities of careers in broadcast, stage and film.

Hudson organizations such as the Friends of Benson Park, Hudson Bears Cheerleaders, Ren4Gen Committee and St. Kathryn's church as well as several others now turn to HCTV for access to the facilities and services to help them reach out to the community.

In December 2018 the position of Production Coordinator was created to focus on more adequately meeting the needs of Hudson residents and departments. Michael Johnson was transitioned from his position of HCTV Assistant to fill this niche and he is doing so quite successfully.

Our website has upgraded to a more convenient tool that residents can use to stream any available Hudson show or Government meeting from the extensive HCTV archives and watch them from the convenience of their home or office from [www.HudsonCTV.com](http://www.HudsonCTV.com).

Local Access television has become the most powerful tool in focusing on community needs as broadcast television transitions almost exclusively to national entertainment and news. Even statewide news broadcasts have lost the local touch that HCTV strives to provide to Hudson residents.

Hudson Community Television would like to encourage Hudson residents and businesses to take advantage of the equipment, studio and resources available from HCTV and become a vital part of keeping our town special. Please feel free to call 578-3959 for more information, to schedule training or borrow video equipment or to simply volunteer to help a production and be a part of something wonderful, valuable and local.

Respectfully Submitted,

James McIntosh  
Director of Community Media  
Hudson Community Television



# TOWN OF HUDSON

## Information Technology Department



### Annual Report for Fiscal Year 2018

#### Preface

This fiscal year the Information Technology (IT) Department was focused on improving and modernizing the core backroom technology that is crucial for meeting the upcoming needs of all departments and improving citizen access to Town government information and services.

#### IT Services

The IT Department is responsible for maintaining the systems that support the intake of all revenue for the Town of Hudson and day-to-day operations within town departments, as well as the 24 hour, 365-days a year access of systems for emergency services like Police, Fire and Ambulance. All departments rely on vast amounts of data and systems to conduct Town business and our support extends to employees, volunteers and elected members and guests who use our resources.

With the addition of a new Fire Station at 204 Lowell Road, we worked to outfit the new space with phone, computer and network access over our fiber optic infrastructure. In addition, we improved the network connections at Robinson Road Fire after extending our fiber optic network to that building. This has allowed us to decrease costs and save time for both Fire and IT personnel with more adequate connection speeds and less down time.

Our workload has grown substantially over recent years including an exponential increase in the need for many layers of security. The modern day challenges of keeping ahead of the sophisticated cybercriminal with Zero-Day threats has required more stringent user education and diligence.

At the end of fiscal year 2018 we completed phase II of an electronic ticketing system for our Police fleet of vehicles. This has enabled officers to complete and print traffic violations from their cruisers.

#### Goals for 2019

**Web Site Revamp** — We are currently working on improving our Town of Hudson website to offer more helpful and robust site-wide searching. A plan is in place to offer more online submissions of forms and payments for citizen convenience; and we are incorporating online registrations for recreational programs and activities. I look forward to rolling this out in the current fiscal year and welcome citizen feedback for continued improvements going forward.

**Extend Monitoring Capabilities at Intersections** — In conjunction with the Town Engineer, we expect to increase the capability of monitoring traffic at major intersections from the desktops of key personnel. To be able to adjust the timing of lights from within an office allows for more timely intervention than having a truck roll to the scene in any given weather or emergency. This capability is possible at minimal cost due to the current infrastructure we have in place with Town-owned fiber optic.

**Network Improvements** — A plan is in motion to improve our network for added security and segmentation.

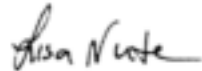


**Extend Fiber Optic Network** — For several budget cycles I have discussed the importance of extending our fiber optic to create a loop that includes both of our Town data centers. This loop would improve disaster recovery by allowing our core network to remain up and running should there be a physical disruption in the fiber optic. We plan to complete the loop with fiber from Robinson Road Fire to Alvirne High School this fiscal year. This loop benefits the school network as well, as it includes all but one school.

**Closing**

I would like to extend my appreciation to the Board of Selectmen, IT Liaison Marilyn McGrath, Town Administrator Steve Malizia, the Budget Committee, and Department Heads for their support of our goals. I would also like to thank the residents; their input and suggestions for improvement is always welcome and it's a pleasure to hear from them.

Respectfully submitted,



Lisa Nute  
Information Technology Director

# Lower Merrimack River Local Advisory Committee (LMRLAC)

## Annual Report - Town of Hudson 2018

The LMRLAC is chartered by New Hampshire RSA 483 Section 8-a to advise local authorities on matters pertaining to the management of the Lower Merrimack River corridor, which consists of the Designated River itself and the land within one quarter mile of the shoreline in the Towns of Hudson, Litchfield, and Merrimack, and the City of Nashua. To that end the LMRLAC reviews and comments to the appropriate permitting authorities on every proposed project within the corridor that could impact the resource values and characteristics of the River.

The LAC also advocates for general public support for River management and protection activities and is required to report annually to the municipalities on the status of compliance with applicable laws, regulations, and approved plans. This Report responds to that requirement.

In 2018 LMRLAC reviewed or followed projects in Merrimack, Litchfield, Hudson, and Nashua. LMRLAC also followed the progress of seasonal water quality monitoring, the Crest Gate project on the Pawtucket Dam in Lowell, MA, the Beazer East" Brownfield" creosote cleanup effort in Nashua, prospective boat launch projects in Litchfield and Nashua, and the PFOA/PFOS contamination in the region. Maintaining adequate representation from all member towns is an ongoing discussion topic as well.

In Hudson, LMRLAC reviewed and commented on Alteration of Terrain and Shoreland permit applications for The Sparkling River Condominium development. The LMRLAC member representing the Town of Hudson is Christine Dupree. The LAC would welcome nominations for one or more additional members from Hudson. Applications and information can be found at: <https://www.nashuarpc.org/about/related-organizations/lmrlac/> Gene Porter Chairman, LMRLAC

Because public awareness of the River is essential to gaining widespread support for its protection, the provision of greater public access – both on the water and from the shore – is an important goal of the LMRLAC, and is consistent with the Town's and Nashua Regional Planning Commission Long Range Plans. To that end, the LAC will continue to advocate for granting of conservation and public access easements for trails be made a condition of approval for development projects along the shoreline of the Merrimack River. LMRLAC Public Meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm, unless noted otherwise on the NRPC website.

Respectfully Submitted 1/29/19

*Gene Porter*

Gene Porter, Chairman

## MUNICIPAL UTILITY COMMITTEE REPORT 2018

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

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

The Utility works with multiple partners to provide service to Hudson residents; Pennichuck Water Works provided operation and maintenance of the Water Utility through a Town contract for many years. After much consideration, the Town contracted with White Water, a division of R.H White, to handle the maintenance of the water system as of July 1, 2018.

The Sewer Utility works with the city of Nashua and shares funding for the capital improvements to the Wastewater Treatment Plant that provides treatment of town sewage. The Committee meets with them annually to review ongoing projects and anticipated joint capital expenditures. The Drain and Sewer Division of the Hudson Highway Department provides operation and maintenance of the sewer lines and pumping stations.

The Committee welcomed a new BOS liaison, Marilyn McGrath and a new member, Jim Lavacchia, until his December 2018 acceptance of the position of Public Works Supervisor with the Town. The Committee wishes him well in his new position with many thanks for his service and appreciation for the insight he brought with his strong background in water and sewer and look forward to continue working with him in his new role. The Committee also welcomed new member Dalton Perry in November.

The Committee said goodbye to longtime member Jeff Rider, who served on this Committee and previous Water Utility Committee in all capacities; Chair, Vice-Chair and Member since 2004. Jeff was a well-respected member of this group and the Committee wishes him well with many thanks and appreciation for his time and contributions.

Some highlights of Town projects related to the Water & Sewer Utilities this year include:

- The Gordon Street water tank project is completed. The tank was painted inside and out and brought up to code with multiple upgrades at a substantially lower cost than to rebuild and includes an inspection and maintenance warranty for 5 years.
- New SCADA equipment was installed and a computer with new software installed in the Town Engineer's office to monitor the water system.
- Pressure valve was installed near the Pelham line to monitor and maintain water pressure in that area of Hudson.
- New Weinstein well will be in operation in late 2019 and a new standby generator was installed for the Dame well.
- Windham Rd booster station pump has been upgraded
- The Industrial Drive sewer pump station upgrade is complete but now the Sewer Utility will be looking to replace the older elevator here and also at the Sagamore pump station.

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

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

Committee members for 2018 include:

David Shaw, Chairman  
Bill Abbott, Member

Chelsea Prindiville, Member  
Dalton Perry, Member

Jeff Rider, former Chair  
Jim Lavacchia, former Vice-Chair

Marilyn McGrath, Selectman Liaison

Respectfully submitted,  
Municipal Utility Committee

A handwritten signature in black ink, appearing to read 'David Shaw', with a long horizontal flourish extending to the right.

David Shaw  
Chairman



9 Executive Park Drive, Suite 201  
 Merrimack, NH 03054  
 Phone: 603.424.2240  
 Fax: 603.424.2230

*Value yesterday. Enhance tomorrow. Plan today.*

## NASHUA REGIONAL PLANNING COMMISSION 2018 ANNUAL REPORT

The Nashua Regional Planning Commission (NRPC) provides comprehensive transportation, land use and environmental planning services and offers extensive mapping and data management products and services to the region's communities utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of resources, some which are highlighted below.

- **Transportation Planning:** Vehicle, bicycle and pedestrian counts; circulation and corridor studies; traffic modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.
- **Land Use Planning:** Planning and Zoning Board staff support; local land use ordinance and regulation preparation and review; planning and zoning training including workshops, fact sheets, guidebooks and other educational resources; master plan development; capital improvement program preparation; economic development consultation and the development of specialized plans and studies.
- **Data Management and GIS Mapping:** Demographic, land use, transportation, natural resources and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping, and development of online interactive apps.
- **Environment and Energy:** Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning, and household hazardous waste collections.

NRPC uses local dues to leverage grant funds to support the planning needs of member communities. The most recent NRPC budget was comprised of 69% federal transportation funding sub-allocated by the State of NH, 11% local dues, 9% Household Hazardous Waste program support, 5% local contracts, 2% direct State of NH grants, 3% from special services and miscellaneous revenue and 1% direct federal grants. Highlights of 2018 regional initiatives of benefit to all communities include:

- **Metropolitan Transportation Plan (MTP):** NRPC coordinated a public engagement process to generate input on transportation projects to be included in region's updated Metropolitan Transportation Plan.
- **Technical Support for Stormwater Permitting:** NRPC continues to provide EPA Small Municipal Separate Storm Sewer Systems (MS4) permit technical assistance to the affected NRPC communities and the Nashua/Manchester Stormwater Coalition. In addition to individual community technical assistance related to the general mapping requirements of the permit and completion of Phase I System Mapping, NRPC is now serving as a fiscal agent for Coalition pooled funding.
- **MapGeo 3.0** in December, NRPC deployed the third-generation version of MapGeo, our Live Maps app, which features refreshed property data and a more mobile-device-friendly interface.
- **NHDES Sourcewater Protection Grant:** Through a grant from the NH Department of Environmental Services, NRPC will work to determine improvements to local planning and emergency response protocols in order to minimize accidental spills or releases into the Merrimack River, a primary source of drinking water for the City of Nashua and surrounding communities. NRPC conducted outreach with planners and emergency responders to help identify and implement intervention strategies to mitigate the effects drinking water contamination.

<b>HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS</b>	<b>ESTIMATED VALUE</b>
<p><b>ELECTRICITY SUPPLY AGGREGATION</b>  <a href="http://www.nashuarpc.org/energy-environmental-planning/energy-aggregation">www.nashuarpc.org/energy-environmental-planning/energy-aggregation</a></p> <p>NRPC 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 2018, Hudson signed a 36-month contract with a competitive supplier as part of the aggregation.</p>	<p><b>Hudson's total savings since 2012: \$464,285</b> (compared to the default utility rate)</p> <p><b>NRPC Staff Time: 140 hours</b></p>
<p><b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b>  <a href="http://www.nashuarpc.org/hhw">www.nashuarpc.org/hhw</a></p> <p>NRPC staff conducted six HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were held in Nashua and one in Milford. Residents of Hudson could attend any of the seven events. In 2018, a total of 1,603 households participated in the HHW collections District-wide.</p>	<p><b>NRPC Staff Time: 500 hours</b></p> <p><b>Hudson households served: 137</b> (8.5% of total served)</p> <p><b>Collection cost savings per event: \$16,250.</b></p>
<p><b>HAZARDOUS MATERIALS RESPONSE PLAN</b></p> <p>Under the direction of Hudson Fire, the NRPC completed, and Hudson Board of Selectmen adopted, a comprehensive update to the Town's Hazardous Materials Response Plan. This plan provides guidance for hazardous materials incident planning, notification, and response as required by the Federal Superfund Amendments and Reauthorization Act.</p>	<p><b>NRPC Staff Time: 40 hours</b></p>
<p><b>HAZARD MITIGATION</b>  <a href="http://www.nashuarpc.org/energy-environmental-planning/hazard-mitigation-planning/">http://www.nashuarpc.org/energy-environmental-planning/hazard-mitigation-planning/</a></p> <p>NRPC worked with Hudson's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants. The 2018 update identified critical facilities and areas of concern throughout Hudson, analyzed potential natural hazards and risks to these facilities, and prioritized mitigation measures to address the hazards. It was</p>	<p><b>NRPC Staff Time Cost: \$10,000</b>  <b>(no cost to Town)</b></p>
<p><b>TRAFFIC COUNTING</b>  <a href="http://www.nashuarpc.org/transview">www.nashuarpc.org/transview</a></p> <p>NRPC collected traffic counts at 14 locations within Hudson. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC also collects traffic data at the request of Hudson town officials. All counts are available to the Town for local planning initiatives.</p>	<p><b>NRPC Staff Time: 20 hours</b></p>
<p><b>TAX MAPS</b>  <a href="http://www.hudsonnh.gov/docs/as/as-hudson-taxmaps_sheets.pdf">www.hudsonnh.gov/docs/as/as-hudson-taxmaps_sheets.pdf</a></p> <p>NRPC provided ongoing tax map maintenance with annual electronic and hard-copy replacement sheets as a service to Hudson, as well as all corresponding GIS data.</p>	<p><b>NRPC Staff Time: 45 hours</b></p>
<p><b>CUSTOM MAPS</b></p> <p>NRPC provided a number of custom map products to Hudson over the year, including:</p> <ul style="list-style-type: none"> <li>• Prints of sector maps with latest street information for Police Department</li> <li>• Updated streets and neighborhood codes parcel map for the Assessing Department including digital and print copies</li> <li>• Custom wetland and soils map for Town Planner.</li> </ul>	<p><b>NRPC Staff Time: 24 hours</b></p>

<b>HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS</b>	<b>ESTIMATED VALUE</b>
<p><b>TRANSPORTATION PLANNING ADMINISTRATION</b></p> <p>NRPC maintained the region's Transportation Improvement Program (TIP) and updated the Long-Range Metropolitan Transportation Plan. These documents list multimodal projects over a 25-year planning horizon and serve as the source from which specific projects are identified, prioritized and selected for funding through the state Ten-Year Plan. This is a required step to ensure federal highway transportation dollars are available to Hudson and the rest of the region. NRPC coordinated with NHDOT regarding Hudson's State Aid Bridge projects in the Ten-Year Plan and provided data and support for the Town's federal BUILD grant application for the proposed Hudson Parkway.</p>	<p><b>NRPC Staff Time: 200 hours</b></p>
<p><b>ECONOMIC DEVELOPMENT ASSESSMENT</b></p> <p>NRPC completed an Economic Development Assessment for the Town of Hudson centered around an analysis of the potential to fully utilize and expand existing commercial and industrial districts to assist the town in meeting its economic development goals. The study included an analysis of the potential benefits versus impacts of differing types of commercial and industrial development as well as the potential for future expansion of business and industrial uses.</p>	<p><b>NRPC Staff Time: 75 hours</b>  <b>Project cost: \$5,910</b>  <b>Cost to Town: \$3,942</b></p>
<p><b>DEVELOPMENT REVIEW AND PLANNING SERVICES</b></p> <p>Part of NRPC's comprehensive services includes direct local land use planning assistance. The Town of Hudson utilized contract planning services to assist in staffing the planning office and the Planning Board on an interim basis between June and October while the search for a permanent Town Planner was underway. Services included plan reviews, meeting with applicants submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attendance hearings and work sessions and other tasks as needed.</p>	<p><b>NRPC Staff Time: 171 hours</b></p>

**Payments to NRPC**

<b>FY 19 Membership Dues:</b>	<b>\$19,586</b>
<b>Other Contractual Amounts:</b>	<b>\$15,836</b>

**REPRESENTATIVES FROM HUDSON TO NRPC:**

NRPC extends its heartfelt thanks to the citizens and staff of Hudson who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Hudson. Special thanks to:

**Commissioners:** Jim Battis, Roger E. Coutu,  
**Transportation Technical Advisory Committee:** George Theborge, Elvis Dhima  
**Nashua Regional Solid Waste Management District:** Kevin Burns

Respectfully Submitted,

*Jay Minkarah*  
*Executive Director*

## PLANNING BOARD FY2017 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 and other recommendations
- 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 twice a month. The regularly-scheduled meetings for public hearings and other deliberative sessions are on the 2<sup>nd</sup>, and (if needed) 4<sup>th</sup> Wednesdays.

### 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 Town's web site at <http://www.hudsonnh.gov/departments/community/masterplan>. The Planning Board is planning on updating the Master Plan with the assistance of NRPC in the next fiscal year.

### 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.

The most recent 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 the budget. An update to the CIP is to be undertaken in calendar year 2019.

### 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. In 2018, the Zoning Board of Adjustment recommended made a number of recommendations to the Planning Board for zoning amendments. The Planning Board reviewed these recommendations and advanced them along the process to be included as Warrant Articles for the 2019 Town Meeting:

- Section 334-6. This amendment clarifies the definition of corner lots, changes some requirements for dual (or more) use of a piece of property. The change emphasizes compliance with parking, density, setback and other Land use Regulation and Zoning Ordinance requirements rather than frontage.
- Section 334-10 & 26. This amendment refines the standards for dual uses on a lot that were intended to be included in the previous year's amendment. Primarily, it limits multiple principal uses to the Industrial and Business Zones.
- Section 334-14. This amendment changes the word "habitable" to "occupiable" when describing building height. Habitable is interpreted by some as residential, where the intent of the zoning passage is to describe an occupiable structure.
- Section 334-182. This amendment aligns the description of the Business zone with its permitted uses.



- Section 334-73.3. This amendment clarifies the measurement of the size of an accessory dwelling unit and also affirms that the septic systems must be in conformance with state law.

Commercial and Residential Development Activity

There were 8 residential subdivision plans approved in 2018, with a total of 25 house lots. Taking into consideration that the parent lots of these subdivisions were pre-existing house lots, this equates to a total of 17 newly created house lots. The Eagle's Nest project began starting improvements in late 2018, so the expected increase in new housing units has not materialized as of yet.

Table 1- Planning Board Approvals 2018

Approved Subdivision Plans	8
Approved House Lots	25
Approved Other Housing Units	0
Approved Commercial Site Plans	17

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: Glenn Della-Monica  
 Vice-Chairman: Timothy Malley  
 Secretary: William Collins

Chairman Della-Monica moved out of Hudson and resigned his position as Chairman. The following members were elected as officers in the interim at the October meeting.

Chairman: Timothy Malley  
 Vice-Chairman: Jordan Ulery  
 Secretary: (no change)

Employees

Brian Groth, Town Planner  
 Brooke Dubowik, Administrative Aide  
 Tracy Goodwyn, Administrative Aide (interim)

Planning Board Members as of December 2018 with dates of term expiration

Timothy Malley, Member, 2020	William Collins, Member, 2021
Jordan Ulery, Member, 2019	Charles Brackett, Member, 2020
Dillon Dumont, Member, 2021	Ed Van der Veen, Member, 2019
Elliott Veloso, Alt., 2020	Roger Coutu, Selectman Alt.

Respectfully Submitted,



Brian Groth  
 Town Planner



# TOWN OF HUDSON

## Police Department

*Partners with the Community*

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



*Jason J. Lavoie*  
Chief of Police

**Hudson Police Department**  
**2018 Town Report**

*Captain William M. Avery, Jr.*  
Operations Bureau

### **Preface:**

*Captain Jason Lucontoni*  
Administrative Bureau

It gives me pleasure to share with the citizens of Hudson, your Police Department's 2018 Annual Town Report. The following information will summarize the year in a few short pages. I cannot express enough, the gratitude I have for the women and men (both civilian and sworn) that comprise the Hudson Police Department. If it were not for their efforts day-in and day-out, we would not be the successful organization that we are today and for our tomorrows.

I have listed a few of my concerns below. One that will be important to the tax-payers of Hudson is the need to plan for an expansion of the police department. Not everyone realizes that Hudson is the ninth (9<sup>th</sup>) largest community (population wise) out of the 234 Towns and Cities and 25 unincorporated communities in this State. Nor will people realize that we had a minimum of 32,493 calls for service during the year. The Town of Hudson is a business and every taxpayer is an owner. To be successful we must make investments into our business and an expansion of the police facility is one that is needed. We have been making adjustments and placing Band-Aids on things for the last fifteen years. We are at a point where we need to invest into the police facility. We will need your support as we move forward with this endeavor.

### **Concerns:**

As we move forward we continue to see the same concerns as I wrote in last year's report; heroin/fentanyl, scams and identify thefts are continuing. Under scams, we are seeing more issues with dating apps or web-sites. Although most of the people on these sites may be legitimate/honest, some people are not who they say they are. Some people are creating false identities and telling you what you want to hear, so they can manipulate you into giving them money. If you are using these methods to meet people and they start asking you for money so they can get on a plane or finish up some work in order to come and meet you, it is a scam. These criminals will think nothing of playing on your emotions and lure you in to giving them money. If you know someone who may be a victim to this crime, please step in and look into ways you can break this cycle.

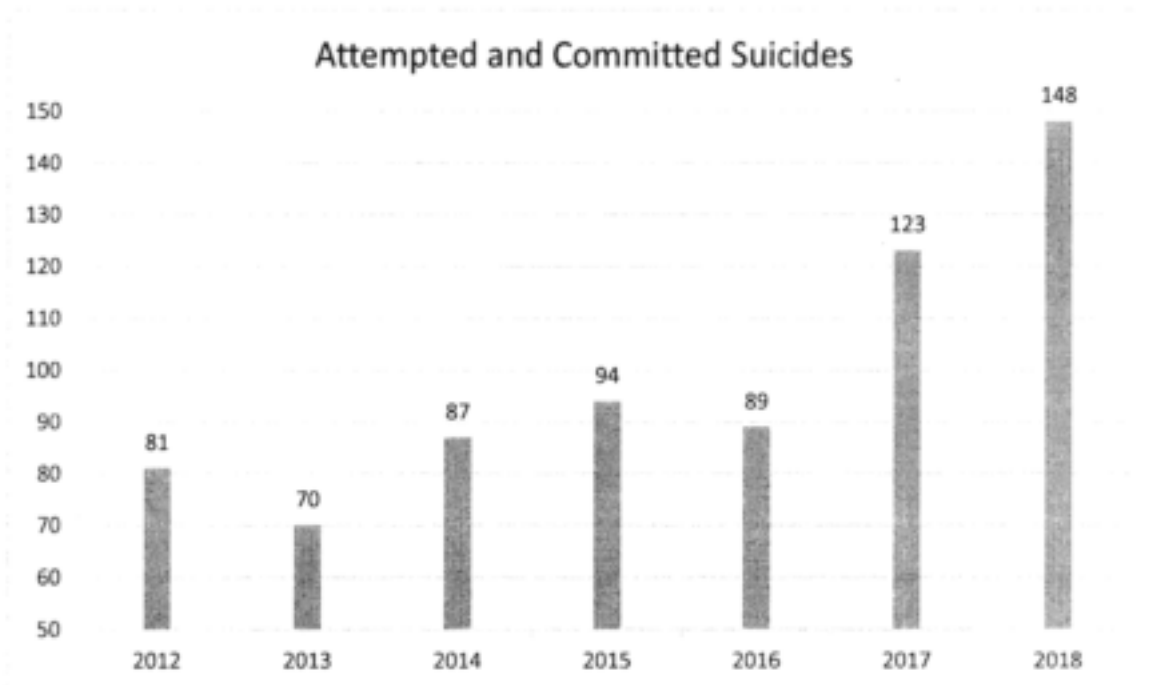
### Mental Health.

Our attempted suicide and committed suicide rate has jumped dramatically in 2017 (123) and 2018 (148) as compared to the previous five year average of 84.2. That's an increase of 46.4% in 2017 and 76.2% in 2018 as compared to the five year period from 2012 thru 2016.

I would ask that everyone take the time to listen and pay attention to people. If you are hearing or observing signs of depression, problems, or if you know someone has experienced trauma in their life whether its physical or emotional we need to inquire if they need help. We all need to do a better job communicating and not being afraid to ask uncomfortable questions. Likewise, we ourselves have to open up and be willing to let people know when we are not okay and to ask for help. Our experience has shown us that people don't usually ask for help, they just do it. That's why I am asking all of us to be attentive to what someone else has gone through. Encourage and understand it is okay to seek counselling. Everyone needs to realize that ending your own perceived problems is the start of new problems for everyone you left. It is our hope that these trends reverse. If you need information or guidance in this area, please contact us. See chart below:



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY



I cannot stress enough of people being aware of this. As a society we need to be more understanding of mental health issues. The brain is like every other organ in our body. It is susceptible to illness. A lot of people are not diagnosed because on the surface they may seem 'normal'. It is very important we pay attention to cues and if seen begin a conversation. Then follow-up with that conversation.

#### Facility

##### Expansion of Police Department

For almost twelve (12) years I have been advocating for the Town to take care of some building needs for such departments like the Fire Department. I was doing this because if those problems weren't fixed in a timely matter than the tax payers of Hudson would be in a significant dilemma, as the police department would soon be in need of an expansion. Now, that the Town has decided to solve the fire departments issues, it is time to start taking a look at addressing the spatial needs of the police department. Currently we are working with the Board of Selectmen and other Town staff to address those needs.

The police department was originally designed in 1993 to be a 24,000 square foot facility at a cost of \$3,000,000.00. The governing body at that time said they would only allow \$1.5 million to be used. The construction was cut down to a 14,000 square foot building. The architects explained that their experience showed we would outgrow the building in ten (10) years versus having a facility that would last for twenty (20) to twenty-five (25) years. We have now been in this building for over 22 years. We have made changes to the interior, but are at a point where we need to expand the footprint of police facility so that we can accommodate our needs. I look forward to working with our community, the governing body(ies), and department heads to help us meet the needs of the police department.

#### **Community Concerns**

##### Heroin/Fentanyl

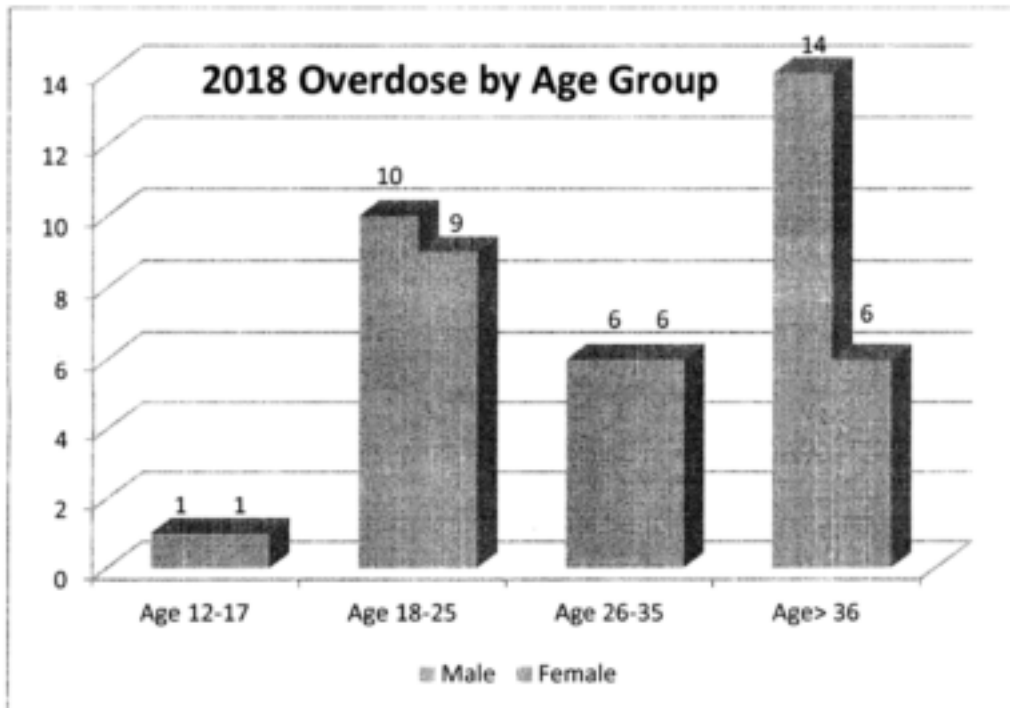
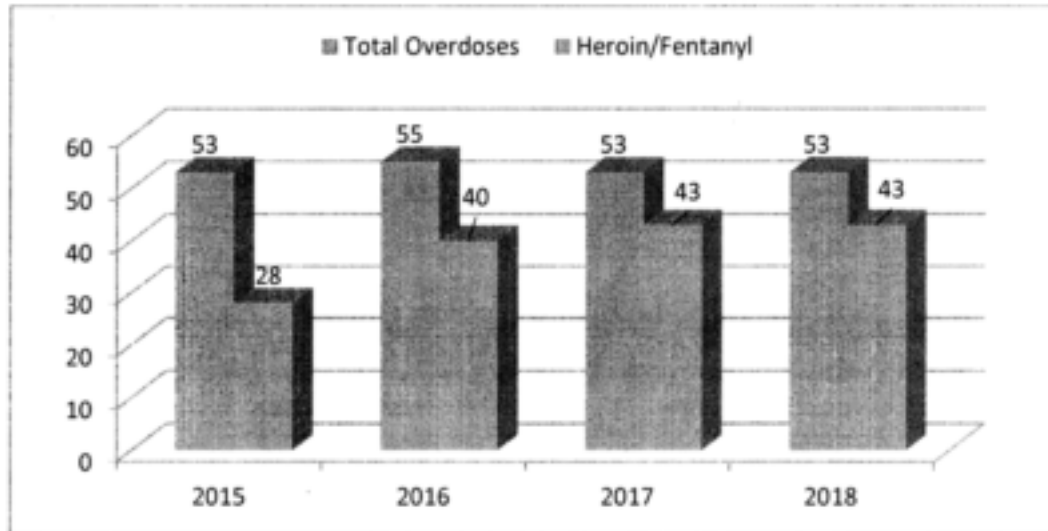
Once again, I am grateful for all that law enforcement does to rid our community of these deadly drugs. Although this problem continues to be the same in the Hudson area. A potential problem that we had identified a couple years

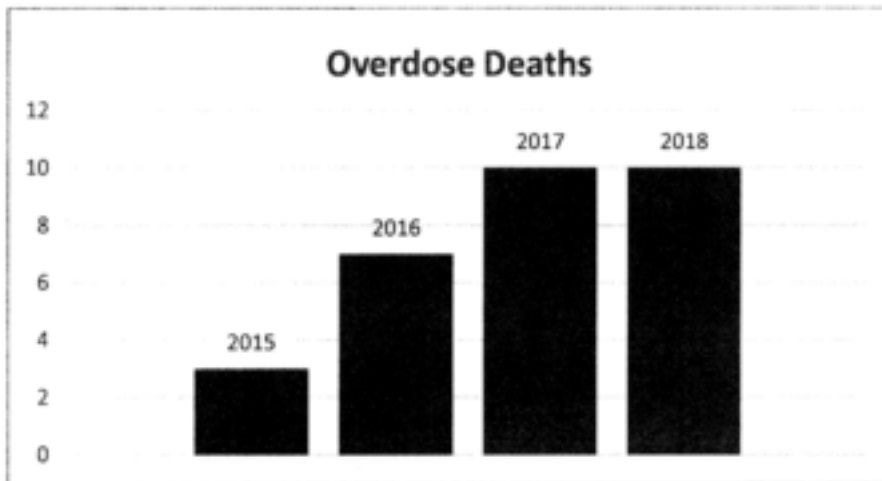


A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

ago is beginning to show more and more of a presence. Law Enforcement is seeing 'homemade' pills. These pills may claim to be one where a prescription is needed (ie: Xanax) however, the pills are pressed with cocaine and or Fentanyl. People are purchasing these drugs on the street and it is proving to be deadly. We encourage people who are using drugs to seek help and do what you can to get off these dangerous drugs.

It has been amazing to me that our numbers over the last four (4) years have remained fairly consistent.





**Statistics:**

Below are some of the calls

<b>Activity</b>	<b>1/01/17 -12/31/17</b>	<b>1/01/18 -12/31/18</b>	<b>% Δ</b>
<b>Total Arrests</b>	1,145	1,008	-12%
Juvenile Arrests	117	101	-14%
DWI Arrests	126	97	-23%
Drug Arrests	140	107	-24%
<b>Crime vs Person</b>			
Homicide	0	0	NC
Aggravated Assault	21	16	-24%
Simple Assault	141	174	23%
Sexual Assault	22	14	-36%
Robbery	1	2	100%
<b>Crime vs Property</b>			
Arson	2	1	-50%
Burglary	28	27	-4%
Criminal Mischief	115	115	0%
MV Theft	13	16	23%
Theft/Larceny	222	219	-1%
Theft/Fraud	136	144	6%
<b>Motor Vehicle</b>			
State Reportable MVA's	656	699	7%
MV Citations	1,188	659	-45%
MV Warnings	13,354	9,531	-29%
<b>Domestic Disturbances</b>	356	440	24%

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



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

## **Initiatives:**

### **CALEA – National Accreditation**

In years past, we would have to submit various reports to CALEA on a yearly basis. Then, on every third year, a team of assessors would begin to review our files off-site prior to an on-site inspection and review. This cycle will be our first review cycle where every year, random files, will be reviewed and we will have an on-site evaluation every four years. We will continue to look for innovative ways to continue to provide a professional service to our community.

### **Community Programs and Events:**

Citizen Police Academy: This was the first year that we did not have enough community participation to present this program. It was unfortunate that we had to cancel this class due to a lack of interest. This one night a week for 10 week program has been well received in years past. Many participants in this program stated they wished it was mandatory for all residents to go through. We will give it another chance to take place this year and then assess whether or not we give it a break for a few years.

AARP: We conducted two (2) AARP Safe Driving classes during the year. This two day (three 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.

Drug Take Back Program: We collected 379.3 pounds (ten (10) more pounds than last year) of unused prescription medications. We have a drop off box in the lobby where people can drop off their unused medications to us for disposal. Unused medications should not be disposed of down toilets and into the sewer system. We also participate in two drug take back programs with the DEA. One is in the spring and the other during the fall.

Blood Drives: Master Patrol Officer Adam Lischinsky did an outstanding job replacing Ms. Iskra in organizing our two (2) Red Cross blood drives. We are very fortunate for all the assistance we get in putting this even on. A special thank you to all the volunteers and businesses that donate time and food.

Toy Drive: in partnership with the Dartmouth Hospital and CHaD we collected a truck full of toys for children in need.

### **Social Media:**

The use of social media has been very helpful to us. It has helped us broadcast information such as when to avoid a road due to an accident or when we are looking for a suspect and we have a photo(s). The community has helped us solve crimes in identifying suspects and on a couple of occasions suspects have turned themselves in once they saw our post on social media. As Sir Robert Peele said in his "Nine Principles of Policing", Principle number 7; "...the police are the public and the public are the police..." I believe this is a fine example of the partnership we have with the community. I would encourage as many people to join our page so you can be up-to-date as to what your police department is doing, and help keep this community safer.

### **Goings and Comings:**

#### **Goings:**

- Master Patrol Officer Scott MacDonald retired after serving the Town for 20 years. He has entered the private sector. We wish him and his family the very best as they start this new chapter.
- Master Patrol Officer James Connor also retired after serving the Town for 20 years. He will be enjoying his time fishing and traveling. We wish him the best in his retirement.



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

- K9 Looch retired at the same time of his handler MPO Connor. K9 Looch will be busy trying to keep up with Retired MPO Connor.
- Telecommunications Technician Karen Lawton served the Town of Hudson for seven (7) years. She left us to work as the Administrative Assistant for the Town of Hollis Police Department.

**Comings:**

- Officer Alec Golner is a Massachusetts resident. He graduated from Rogers Williams University in Rhode Island.
- Officer Tyler Tamboris is a resident of New Hampshire. He graduated from Rivier University in New Hampshire.
- K9 Ice came to us from New York. He received his training from the Boston Police Department and is now in patrol with his handler Officer Dan Donahue.
- Telecommunication Technician, Paige Tierney was hired to work in our Dispatch Center. Ms. Tierney came to us from the private sector.
- Telecommunication Technician, Anyssa Sevigny, is also working in our Dispatch Center. She came to us from the private sector and is also a graduate of Alvirne High School.

**Goals and Objectives for 2019:**

- 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.
- Increase the sworn compliment by two in order to efficiently keep up with the complexity and time it takes to investigate crimes in our community.
- 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.
- Working with the Selectmen to fund and replace dispatch consoles that have been outdated since 2009 and improve the overall Town dispatch infrastructure.
- Develop plans for a police facility expansion.



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**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, Department Heads, and the School District 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 to keep 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



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**2018 HPD Rifle Qualification Training**



**March 2018 CALEA Review Board, Frisco, TX**



**Gold Standard Meritorious CALEA Award**



**2018 Rivier University Career Fair, Nashua, NH**



**HPD Bell Ringing & CHaD Toy Drive**



**March 2018 HPD/Red Cross Blood Drive**



**Swearing-In of Officer Alec Golner**



**2018 HPD Youth Police Academy**





**TOWN OF HUDSON**  
RECREATION DEPARTMENT



12 Lions Avenue Hudson, New Hampshire 03051 603/880-1600

It is my pleasure to present the 2018 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 enhancing the quality of life and morale for Hudson residents of all ages.

ADMINISTRATION

In her fifth year, Chrissy Peterson, and in her first year Naomi Busnach, job share and continue to provide outstanding administrative support and more. Chrissy and Naomi show outstanding enthusiasm and has proven to be valuable members of the Recreation Department Team coming up with many new ideas and assisting at all Recreation sponsored events.

Lori Bowen our Senior Services Coordinator in her fifth year continues to impress with many new ideas and maintains the outstanding enthusiasm for her position. The exceptional rapport and the friendless in her approach with the many participants is commendable.

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, Pickleball Courts, Jette Field, Sousa Field and Greeley Field.

An area of concern noted in past annual reports was facilities and field space. The town hit a home run in meeting these needs over this past year. A new multi-purpose field with a large parking lot was constructed which will be primarily used for our soccer and lacrosse programs. It is anticipated that the field will be ready to use in the spring of 2019. Additionally, the Recreation Department was relocated from the Oakwood St facility to the Community Center, this move facilitates all programs. The offices were renovated to include a customer service window and customer counter area to include a very welcoming front entry area. The old floor was removed and a new multipurpose athletic floor providing ideal shock absorption for high performance and safety was installed. The new floor has playing lines for a full size basketball court and three pickle ball courts. To complete the project a retractable suspended basketball system was installed providing a much safer playing area with the removal of the portable basketball system that was in place for many year. With these major improvements the Community Center will continue to be an asset to the success of the Recreation Department providing the residents safe quality services. Many positive comments have been received from Hudson residents. A major thank you to the Board of Selectman who supported both projects.

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 maintains both Jette and Sousa field infield providing a safe playing surface for our softball program. In addition, Leo cleaned the Recreation Center and Community 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 performed on a routine basis. During the summer only one high count was reported. The Recreation Area continues to be monitored on weekends ensuring use by residents only.

### CURRENT PROGRAMS

Teen Dances continue to be extremely popular. During the year, two dances were held at the Community Center. The dances were very successful with attendance rising to as many as 275 children per dance. Dances were offered to students in 5<sup>th</sup> and 6<sup>th</sup> grade, a small fee was charged at the door.

The ever popular Father/Daughter Dance was offered. Due to the popularity of this annual sold out event, for the third consecutive year two dances were held on back to back evenings with 475 tickets sold. This year's Father/Daughter dance was "In High Tide or Low Tide, I'll always be by your side" was very special with this department receiving numerous positive comments about the event.

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 300 people attending each show. Additionally, our Annual Halloween Parade was held at Benson Park with over 100 costumed children participating in the early evening parade "Flashlights in the Park Halloween Parade" with glow necklaces provided by the Fire Department, lighting donated by the Hudson Litchfield Bears with assistance by the Highway Department a Police escort and goody bags given to all participants.

The Hudson Senior Center continues to thrive in popularity. The Center is open to all independent active adults over the age of 55 for recreational and social activities. The Center is now open Monday thru Thursday 8:45am – 3:00pm, and Fridays 8:45pm – 1:00pm

Winter Basketball continues to have the highest overall participation with 350 boys and girls in grades 3-8 participating. Weeknights throughout the season Memorial School, all of the elementary schools and the Community Center are filled with athletes practicing skills and teamwork. Games are played on weekends November through February 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 played at Alvirne High School, recorded and televised by Hudson Community Television. Players in grades 3 and 4 all received medals at their last regular season game. Gym supervisors are assigned at each location ensuring all policies and procedures are followed and also to ensure that school property is respected by all. 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 41st Annual Hudson Invitational Basketball Tournament where a total of 29 teams from neighboring towns participated over the Martin Luther King weekend.

Our Travel Basketball Program continues to strive, with ten teams in grades 4 – 8 participating with 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 130 participants. Under the outstanding coordination of Ed Peterson in his 27<sup>th</sup> year 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 is played every Saturday, December through March, at the Community Center. This co-ed league had 60 participants in grades 9 - 12. This extremely rewarding program affords high school students the opportunity that otherwise wouldn't have the opportunity to continue to play basketball in a low key structured environment.

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. All open sessions were very popular and well attended.

Men's and Women's Softball had five 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 sixth year with overwhelming response. This program had 116 participants from five/six year olds in our Fiddle Stix Program to our U15 Team. I am happy to report for the first time we had enough participants to field a Girl's U8 team, hopefully moving forward this will be only the beginning of girl's lacrosse in Hudson. Indoor preseason practices are coordinated and held during the month of March. Weeknight practices were held at Dr. HO Smith, Nottingham West, Hills Garrison, and Memorial School. Home games were played on Sundays at Presentation of Mary's School turf field. Having the use of this field definitely added to on field experience of the players and the success of this program. Chrissy Peterson, for the fourth consecutive year served as Program Coordinator doing an outstanding job with all administrative aspects of the program ensuring all coaches are US Lacrosse certified and all New Hampshire Lacrosse Association rules, policies and procedures are adhered to and followed.

The Summer Supervised Play Program is still a popular program. A total of 438 children participated, with approximately 250 children attending on any given day with numbers rising to 280 on several occasions. In addition to the entire summer registration fee, a ten-day passbook continues to be offered for the occasional visitors, 90 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 second year Program Coordinator Michele Martineau. 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 50 participants per day with the high of 65 participants. For the sixth year, Out-of-Towners were allowed to participate in our program with 31 participants using the program. 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 ball, pool, basketball, four square, and numerous contests. For an additional fee, Wednesday pizza/subs/cookouts, weekly roller-skating, and field trips were offered. 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.

With the combination of dwindling number of participants and overall unsafe conditions of the HO Smith tennis court the Instructional Tennis was discontinued this year.

Soccer is another popular program with attendance of 410 and 38 teams with participants ranging from Kindergarten through eighth grade. All administrative aspects are handle and coordinated through the Recreation Department with weekly field supervision conducted by Melissa Johnston ensuring that all policy and procedures were followed. Games were played every Saturday at Alvirne High School from August through October. Outstanding comprehensive handouts were provided to the coaches for reference during the season. Following the regular season, playoffs were held in the 5<sup>th</sup> – 8<sup>th</sup> grade division with trophies presented to the championship and runner-up teams. A jamboree is held for the 3<sup>rd</sup> and 4<sup>th</sup> grade division with all participants receiving a medal. In addition, all participants in the kindergarten through 2<sup>nd</sup> grade division received a participation award.

#### DEPARTMENT FUTURE PROJECTS

Two projects going forward for the upcoming year will be the replacement of lights at Jette Field and On Line Registration for all Recreation Programs.

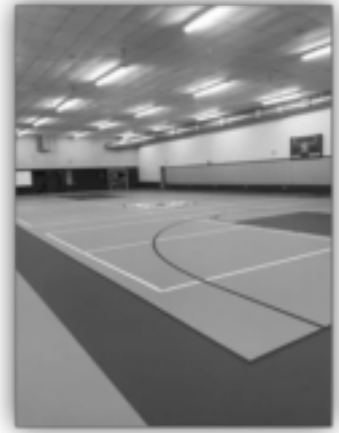
#### SUMMARY

I would like to thank the Board of Selectman and Recreation Department Liaison Angela Routsis 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 Town Engineer Elvis Dhima for his hard work and constant communication on our new multi-purpose field. Thank you to all other town departments that have assisted and supported me throughout the year. The biggest thank you goes to the many 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



Community Center Renovation



February Vacation Basketball



Barbara Hamilton Sportsmanship Game



Junior Celtics Clinic



High School Basketball League



Freedom Field II Project



5<sup>th</sup> & 6<sup>th</sup> Grade Dances



Father Daughter Dance



Summer Program



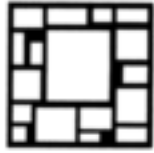
Halloween Parade



Girls & Boys Lacrosse



Soccer Program



George H. & Ella M.

# Rodgers Memorial Library

INSPIRING IDEAS

## FY 2018 Town Report


July 1, 2017 – June 30, 2018

### OUR VISION

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

### MISSION STATEMENT

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



*"Our motto at the library is more people reading more. Let me be clear: It is more people creating more, more people problem-solving more, it's more people learning about themselves, and it's more people learning about others. Technology can help us learn and live together rather than tear us apart."*

– Tony Marx, Director and CEO  
of New York Public Library

George H. and Ella M. Rodgers Memorial Library, hereinafter RML, is a community-wide resource, providing free and open access to lifelong learning opportunities and a source of immense enjoyment to all who live or work in Hudson. RML is open up to 69 hours per week and provides residents with a broad and engaging collection of materials, access to extensive and ever-growing digital content, programs for people of all ages and interests and a professional and friendly staff.

At RML, we absolutely value "more people reading more". In addition to increasing the materials available for check out and use through our electronic platforms, we create, custom design and promote a variety of services for our patrons believing that a people-centered approach will drive community development. We strive to engage with each patron as an individual and to streamline and re-energize our services so they are relevant, contemporary and meaningful. Our desire is to provide a library environment that encourages each individual patron to move forward in their own goals of lifelong learning.



## SPECIAL RECOGNITION

In 2009 Al and Phil Rodgers, the sons of George H. and Ella M. Rodgers, decided to make a special gift to the Town of Hudson by donating the funds to design and build the library that is named in honor of their parents. One of the highlights of this year was the dedication of two portraits of Al and Phil to recognize, once again, the generosity of their gift. In September 2017 RML was delighted to host a special ceremony to unveil the portraits painted by local artist, Jason DeBow.



## LIBRARY HIGHLIGHTS

### Library Circulation

RML circulated nearly 140,000 items in FY2018 including 85,279 books, 24,219 DVDs, 14,301 downloadable audio and e-books, 6313 CD audio books and 1311 museum passes that saved Hudson families \$49,589. The free and legal downloadable music service Freegal accounted for 2100 music downloads and 4,291 streamed mp3s and videos. Unfortunately, while Freegal had a devoted group of followers, they were a very small group. This service was discontinued in October 2018 and we are in the process of researching a better model for Hudson patrons. The Huntington Learning Center donated a courtesy charging station that has been in great demand. One of the highlights of FY2018 was the delivery and installation of "Bob's Shed." The shed was designed and built by Alvirne Building Trades. Many thanks to everyone involved in this project.

### Interlibrary Loan

In December 2017 the New Hampshire Union Public Access Catalogue (NHU-PAC) completely crashed leaving New Hampshire Inter-Library Loan librarians scurrying to find ways to fill requests from patrons for materials that are not held by their own home town libraries. The State Library has been the administrator of NHU-PAC and has been diligently working to replace the old system with a new one. In the meantime, librarians all around the state have come up with their own ways of handling Inter-Library loans. Despite the huge increase in workload, RML processed over 4000 titles, working closely with the libraries located closest to us. The hope is that New Hampshire will have a brand new system sometime in the next fiscal year.

## FREE PATRON SERVICES

Where can you fax or scan documents for **FREE**?

Where can you find **FREE NOTARY SERVICES**?

Where can you access public computers, laptops and ChromeBooks for **FREE** with **FREE WIFI ACCESS**?

**All these services and more are available at RML.**

## DONATIONS

We received a number of in-kind and monetary donations throughout the year. The Friends of the Hudson Library generously donated funds for the New Hampshire Humanities programs, movie licenses, prizes for the summer reading program and the Poetry Contest and a new microwave as well as cookies and milk for Santa's visit. The GFCW Junior Women's Club donated funds for summer reading program prizes and Digital Credit Union donated \$3500 to sponsor library programs. Hudson Lions Club donated \$300 for the purchase of Large Print books and a further \$750 for general library use. The New Hampshire Humanities Council donated funds to sponsor several programs. Kate Carney and Bruce Jaranian donated children's books on fishing, Adina White donated a beautiful photograph of the Alvirne Chapel. In all we received 122 books, 80 DVD and 1 CD in addition to \$7,018.66 in monetary donations. We greatly appreciate the generosity of our benefactors.

## STRATEGIC PLAN 2017 – 2020

*"How would you like us to tell you?"*

Staff members across the library began to note the strange reoccurrence of the phrase, *"I didn't know the library did that!"* in connection with our wide variety of services. This one phrase sparked the creation of a timely and truly needed committee, who then sought to answer this with our own question, "How would you like us to tell you?"

Our initial response kicked off in October 2017 when the Library Board of Trustees, in agreement with then Library Director, Charlie Matthews, initiated the 4 year 2017-2020 Strategic Plan for RML. The driving focus was to find new ways to connect with and serve the Hudson community. The Strategic Planning Committee was made up of members of the Hudson community, members of the Board of Trustees and staff from RML with John Knowles agreeing to serve as Chair.

The Strategic Planning Committee met monthly for six months. During that time they surveyed library users through the electronic platform Survey Monkey and in person through face-to-face interviews at the Deliberative Sessions and on Election Day 2017. The survey asked open-ended questions to allow for discussion. The responses were informative and often surprising.

People who indicated interest in library development were recruited to participate in Focus groups which met at Hills Memorial Library between February and April 2018. Paul Inderbitzen moderated these wide-ranging discussions which covered a variety of issues, including the future role of RML. Ruth Sessions willingly undertook the task of turning the raw data into the RML Strategic Plan. The Board of Trustees reviewed the document in July 2018 and we are on course to meet the objectives therein. We are truly grateful to Paul and to the people who gave their time to help with this portion of the research.

As we work towards the objectives and turn suggestions into tangible outreach, the impact of these deliberations and this document will shape the next few years of the library's future. A portion of the 2017-2020 Strategic Plan is

included in this report. The goals of this plan will be reviewed and discussed quarterly by the Board of Trustees and the Department Heads of RML to ensure that we stay on track with the feedback received from the community.

The response to the survey has highlighted the need for the library to be involved in community life in Hudson. Involvement requires awareness, and awareness is predicated on effective and efficient communication. Once people engage with the local public library, the library then has the opportunity to identify and address specific community needs, and in addressing these, more individuals are drawn to participate in existing and future programs and they can then be the catalyst to create new and innovative outreach for future library goers.

## STAFF CHANGES

FY 2018 marked several service milestones for our staff. Charlie Matthews retired on February 28, 2018, after serving as Director for 6 years. Charlie oversaw the introduction of Evergreen as the ILS (Integrated Library System), the Big Blue Box drop in south Hudson and updated the vacation policy for part-time employees. Charlie can still be seen regularly in the library checking out books and chatting with patrons and staff.



Bob Gagnon celebrated his 40<sup>th</sup> anniversary of working with the Hudson Library. During his time with Hudson Library, there are few tasks Bob hasn't done. He has served as a library page, a library assistant and the driver of the Bookmobile as well as being the custodian of Hills Memorial Library before taking the position of Facilities Manager of Hudson Library.

Employees Victoria Sandin, Erin Henderson and James Taber completed their Masters of Library Science (MLS). Erin and James have both moved on to school library positions – Erin in Pelham, NH, James in Stoneham, MA. Victoria is now serving as the Information Technology Librarian.

Head of Circulation, Linda Pilla, was hired as Interim Director effective March 1, 2018. The position was made permanent May 1, 2018.

## LIBRARY PROGRAMMING

### ADULT PROGRAMMING

The **DCU CONCERT PROGRAM** continues to be a big success with performers from a variety of genres playing



The outdoor Beatles tribute band, 4EverFab, concert in June was hugely popular and drew a far larger crowd than expected. Due to the overwhelming response received to these initiatives, we plan to hold similar large outdoor events to kick off the summer reading programs in the future.



The Zylonis fund is a bequest of Charlies Zylonis and was created to promote Lithuanian cultural events. 2018 was an exciting year for RML as we promoted many Lithuanian programs.

“**Tutto a Dio**” an exceptional award winning classical music trio performed for us in February 2018 to an oversized appreciative audience.

**Lithuanian Easter egg painting** – this extremely popular program will be repeated in 2019. Registrations will be required. Watch for it on our website.

**100 Year Lithuanian Independence Day** co-sponsored with LABAS (Lithuanian American Brothers and Sisters). Hudson responded to this event with great enthusiasm and enjoyment. The library was packed.

**A Taste of Lithuania** Oonagh Williams, a local chef, gave a travel presentation about her travels to Lithuania and provided a buffet of samples of Lithuanian dishes.

### NH HUMANITIES PROGRAMS

**An Afternoon with Walt Whitman** (Humanities program sponsored by the Friends of Hudson Library)

**Songs of Emigration: Storytelling Through Traditional Irish Music** (Humanities Program)

### Special Programs

It is difficult to separate out special programs. For library staff, the opportunity to see regular patrons is absolutely our favorite thing. However, a special event always draws in new people – a chance to make new friends.

**The Eclipse Party:** August 2017, Hudson, NH experienced a 60% eclipse of the sun. The weather cooperated in giving us a clear sunny day. Over 250 people, adults and children, attended this truly historic event. A total eclipse of the sun has not been seen over the full width of the continental US since before the time of the first European immigrants.

**Other special programs:**

Christmas Floral Centerpieces, Beginning Harmonica, Mind to Mind with Preston Heller Mentalist, Writer's Retreat, 3D Printing for Adults, Discover Chinese Oracle Script, Cookie Swap, Christmas Sing-along, Victorian Valentines, Energy Medicine, Succulent Dish Garden Workshop, Cooking & Gardening with Herbs and "What We Learned on Our Way to Publication" a roundtable with six local authors

**Contests:** Gingerbread House Contest, Souper Soup Contest, Peeps Show, Poetry Contest for All Ages, and Cupcake Extravaganza

**Monthly Events:** Art exhibits, book discussion groups, afternoon and evening groups, life coaching workshops, free films, Genealogy Club, and Group Singing at Fairview Healthcare

**Cookbook and Recipe Club:** Participants select a theme or a cookbook and prepare dishes to share. They meet on a monthly basis to share lunch and discuss the success of the recipes or any difficulties they encountered in creating the dishes.

**Weekly Events** Drop in Stitchers, Geopolitics in Today's World

**Community Services:** Red Cross Blood Drive, Harbor Healthcare Dental Van, AARP free Tax Help

**CHILDREN'S PROGRAMS****Summer Reading Program – July and August 2017**

**"Build a Better World."** The children read a total of 2,397 hours and attended 43 different programs. Our most successful program was the Harry Potter themed, "Escape from Azkaban." 47 different groups of children attempted the room. Everyone eventually escaped. The feedback was excellent, and we had many requests to do another room.

Other highlights of SRP 2017 included musician, Steve Blunt, and magician, Norman Ng, who each performed to large crowds of around 200.

**Winter Program 2017**

The week after Christmas we built, "Escape Santa's Workshop." That was also a great success. One of our most popular crafts this year was poured acrylic ornaments. So many adults loved the process that when we did the craft again, we had the evening portion of the program for adults.

We tried out many new programs this year. The most popular were Family STEM Night and Hogwarts: Hudson edition. The number of programs we offer increased by 21% this year, due to some new and enthusiastic staff members. Attendance was up by around 14%.

**Outreach:**

This year, for the first time, staff members went to Hills Garrison Elementary School and provided entertainment for kids while their parents were at their Parent/Teacher conferences. We brought books, coloring pages and puppets and hung out with the kids. The response was amazing. We had 35-40 kids. One comment from the school was there were a lot more Dads at the conferences, since both parents could go without worrying about childcare. We hope to expand to do this for all the elementary schools in the next year or so.

The Friends of the Library have always sold adult tote bags of the library. This year they added a child's bag, which is smaller and less expensive. The bags feature our new "mascot," a hedgehog.

## **INFORMATION TECHNOLOGY**

RML is very aware that one of our goals is to make technology easily available to all users. During FY2018

- Over **480** staff and patrons were assisted with tech issues, and
- Over **430** edits were made to our website

### **July - September 2017**

- Vicky was hired as the new Technology Librarian in September, after the previous Tech librarian, Kate Butler, left in July 2017. Vicky spent the large part of this time training with Kate.

### **October - December 2017**

- Purchased 6 new Dell computers to replace the older patron computers.
- Brian creates dedicated wireless access point for staff
- Sound issue with Community Room projector repaired

### **January - March 2018**

- Patron computers updated to Windows X
- People Counter keeps crashing - begin looking into other people counter options
- Three security cameras scheduled to be replaced due to age and poor quality
- Begin process to upgrade from Evergreen 2.10.5 to the web client version Evergreen 3.1.6
- Staff and patron beta testers began testing the streaming service hoopla
- Vicky attended the Public Library Association Annual Conference in Philadelphia, where she was introduced to the concept of owning and circulating mobile hotspot; installing a "tech bar"; basically a cafe table equipped with outlets and ports for charging or using devices, equipped with cafe chairs.

### **April - June 2018**

- Three HD security cameras installed in Main Lobby, Children's and over the patron copier.
- Paypal account set up to process credit card payments for fines, lost items and out-of-town registrations

## **TEEN SERVICES**

The 2017 Summer Reading Program, Build a Better World, successfully brought 258 participants into the library. Lots of exciting raffle prizes and engaging programs were enjoyed by the teens who participated. At the start of the school year, Alvirne High School English classes came over for tours and many students registered for new library cards.

Throughout the year, numbers for regular teen programming declined. It was difficult to engage with teens through social media and through the schools. In the spring, RML participated in Alvirne High School's Multicultural Fair and the Safety Drill. Also, English classes met at RML for research. These events and discussions with middle and high school librarians make collaboration with schools look promising for the next school year.

In June, RML promoted the 2018 Summer Reading Program. It kicked off with a successful laser tag event. Though our numbers went down over the last few months, much was learned. RML looks forward to connecting with schools and building positive relationships with teens in the coming year.

**GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY**

**FY18 STATISTICS**

<b>Collections</b>					
	<b>Adults</b>	<b>Young Adults</b>	<b>Children</b>		<b>TOTAL</b>
Materials Added	2,925	596	1,882		5,403
Materials Withdrawn	2,011	310	2,557		4,878
Materials Lost	148	52	225		425
Total Materials Owned	52,500	3,681	24,360		80,541
Downloadable e-Titles **	21,863				21,863

\*Sent 694 items to Better World Books

\*\* Calendar year 2018

<b>Circulation</b>					
	<b>Adults</b>	<b>Young Adults</b>	<b>Children</b>		<b>TOTAL</b>
Books	31,243	6,064	47,972		85,279
Magazines/Newspapers	4,234	38	243		4,515
CD (spoken/music)	5,372	n/a	941		6,313
DVDs	14,353	174	9,692		24,219
Downloadable Audiobooks	6,924	n/a	n/a		6,924
Downloadable E-books	7,377	n/a	n/a		7,377
Downloadable Periodicals	8	n/a	n/a		8
Passes	1,311	n/a	n/a		1,311
Kits, Puzzles, Games	1,466	n/a	1,451		2,917
Equipment	224	n/a	n/a		224
<b>Total Circulation</b>	<b>72,512</b>	<b>6,276</b>	<b>60,299</b>		<b>139,087</b>
E Database - item searches	35,787	n/a	n/a		35,787
<b>Total Transactions</b>	<b>108,299</b>	<b>6,276</b>	<b>60,299</b>		<b>174,874</b>

<b>Programs</b>					
	<b>Adults</b>	<b>Young Adults</b>	<b>Children</b>		<b>TOTAL</b>
Number of Programs	391	119	437		947
Attendance	6,543	821	7,099		14,463

<b>Registered Borrowers</b>	
New This Year	1,020
<b>Total</b>	<b>5,824</b>

The essence of report writing is looking back on past events. When we take the time to look back we then have the exciting opportunity to look ahead to see what is possible for the future. For RML that future looks very good. This year's Strategic Plan gives us room to grow from a service point of view and we are happy to include the "Goals, Objectives and Recommendations" portion of the report in this year's annual overview of services.

## **2017-2020 GEORGE H. and Ella M. RODGERS MEMORIAL LIBRARY STRATEGIC PLAN**

### **Goals, Objectives, Recommendations**

#### **Marketing**

Goal: Expand Awareness of Offerings

Objective: Enhance Branding, Signage, Consistent Message on Social Media

Recommendations: Improve Event Promotion, Increase Signage

#### **Digital Presence**

Goal: Improve Digital Presence through Website, Expansion of Social Media to Newer Platforms

Objective: Improve Website Security, Prevent Hacks, Create Community Calendar

Recommendations: Catalog: Move Evergreen to Cloud, Train Staff to Maintain Digital Presence, Network with Community Organizations to Fill Community Calendar

#### **Community Outreach**

Goal: Connect with South Hudson Residents, Community Organizations, Local Schools, Seniors

Objective: RedBox-Like Kiosk in South Hudson, BookMobile Minivan or Retired Postal Truck

Recommendations: Sunday Hours, Donors for Bookmobile Vehicle, Sponsors will be needed for vehicle upkeep

#### **Technology & Tech Instruction**

Goal: Expand Technology Instruction Offerings

Objective: Define Instruction Parameters, Offer Hoopla Service, Offer Free Hot Spots

Recommendations: Define Parameters: Subjects, Teachers, Evaluation/Benchmark Effectiveness with Library Edge

#### **Library of Things**

Goal: Expand Try-Before-You-Buy Program

Objective: Offer Tools and Products for Borrowing

Recommendations: Research Products: Staff Determine/Purchase Products

#### **Service Community Rooms**

Goal: Offer Book Delivery Services to Senior & 55+ Community Rooms

Objective: Facilitate Senior & 55+ Book Groups

Recommendations: Reach Out to Hudson 55+ & Senior Communities Assess Interest, Set Up Services

#### **Additional Space for Long-Term Growth**

Goal: Create More Meeting Space, Create Mid-Sized Meeting/Tech Training Lab for 15-20 People, Create Office/Work Area for Tech Librarian

Objective: Plan Developing Future Meeting Space

Recommendations: Explore Specific Space Expansion

#### **Strategic Plan Review**

Goal: Review Plan Quarterly

Objective: Keep Library Plan Current with Goals, Objectives, and Recommendations

Recommendations: Update Plan after Each Quarterly Review for 2 Years

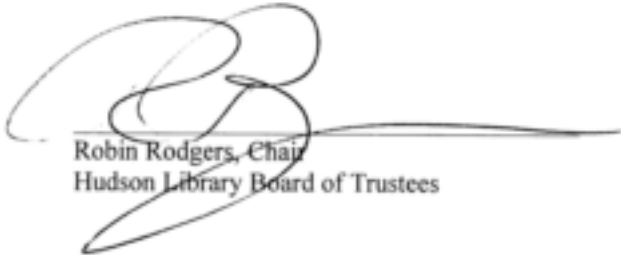
#### **Convene New Strategic Planning Committee in 2021**



## CONCLUSION

This year's events have demonstrated the important role that RML plays in the community. As we engage with and respond to the feedback received from our patrons and the people of Hudson, we will strive to strategically respond to the needs expressed and evaluate the relevance and effectiveness of our services.

Respectfully Submitted,



Robin Rodgers, Chair  
Hudson Library Board of Trustees

and



Linda Pilla, Library Director

### **Hudson Library Board of Trustees**

Robin Rodgers, Chair  
Linda Kipnes, Vice-Chair  
Kara Roy, Treasurer

Barbara Blue, Trustee  
Donna Boucher, Trustee

*"It is more people creating more, more people problem-solving more, it's more people learning about themselves, and it's more people learning about others."*



## Town Of Hudson Sustainability Committee



Leo Bernard, Chairman

Marilyn McGrath, Selectmen Liaison

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

### 2018 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; Debra Putnam, Clerk; Jennifer Stone-Grimaldi; Richard Kahn, and Caitlin Chiquelin; alternate members are Lisza Elliott and a vacant position. The Board of Selectman Liaison is Marilyn McGrath, and Jess Forrence, the Hudson Public Works Director is an ex-officio member.

Our new mission statement, revised and adopted in 2015 is as follows:

To promote Energy saving practices and Recycling throughout the town by

- Promoting energy conservation and efficiency resulting in energy and cost savings as technology develops
- Educating the public regarding the proper disposal of electronic/hazardous waste, energy consumption habits, and emerging green technologies
- Encouraging participation in all available recycling options

The Committee's charge has changed to focusing on 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 will continue 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 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 2018:

- The committee had a very successful roadside cleanup day in April. The committee cleaned up 2 roads in Hudson and had 8 volunteers. Many local residents stopped by to thank the volunteers and offer their assistance. The committee plans on continuing these clean-up days in 2019, and possibly to expand the April cleanup to a town-wide street cleanup in conjunction with Earth Day.
- The committee partnered with the City of Nashua in a Solarize+ campaign. Committee members provided resources to advertise the campaign; one committee member organized an information night to provide information about the campaign to Hudson residents. One solar installer and one weatherization company offered discounts to Hudson and Nashua residents, based on the numbers of participants in the program. Several Hudson residents explored solar siting at their houses, and several residents had energy-saving weatherization projects done. The committee will explore with Nashua the possibility of offering this program again in 2 or 3 years.
- The committee began to plan and advertise a Recycling and Repurposing contest, with committee member Richard Kahn as the primary facilitator. The contest will encourage people to create either functional or decorative items out of things that could be recycled. The contest will happen primarily in February and March of 2019.
- The committee investigated the use of solar light poles, focusing on the possible installation of 1 or 2 such lights at Benson Park. Research is ongoing and will continue into 2019. Research is also ongoing into a possible site for a solar farm to provide power to town buildings.

- One committee member attended the annual Local Energy Solutions Conference and made contact with several people who are available to assess town buildings and offer suggestions/proposals for energy saving projects.
- The committee intends to explore the automated benchmarking of electrical usage which should be available through Eversource. This will facilitate comparison of electric usage among the town buildings and help set priorities for energy saving projects.
- The committee reviewed the recycle information sheet. Now named Reduce,Reuse,Recycle, it provides information about how to dispose of items that cannot go into the trash or be recycled. It suggests proper ways to dispose of batteries, used motor oil, pills and medicines, and smoke detectors. It also suggests ways to reuse bicycles, used clothing, empty pill bottles, and blankets. The revised document was made available on the committee website in early 2016. The committee keeps it updates with current information.
- 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. Energy saving tips were also promoted at the committee meetings.
- The committee maintains a Facebook site to provide energy-related information and promote recycling in the town. The page has about 100 members and is a useful forum to answer questions and promote activities by the committee and various third parties that contact the committee throughout the year.
- The committee reviewed the Monthly Trash Tonnage report distributed by the Highway Department at each monthly meeting. The committee continues to encourage reaching the goal of 30% recycling town-wide, though the numbers ranged from 26% to 29% through the year.
- The committee announced at each meeting the upcoming clean-up days at the landfill, holiday changes in trash pickup schedules, hazardous waste collection days in Nashua, and other events related to energy saving and recycling.
- 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.

The committee would like to thank the Board of Selectmen for their continuing support and the staff at the Town Highway Department for answering all inquiries and for storage of our materials. The committee would also like to thank the public for its efforts in recycling, and would like to encourage more people to do more recycling in 2019.

Respectfully submitted by The Hudson Sustainability Committee:

Leo Bernard, Chairman

Jennifer Stone-Grimaldi

Lisza Elliott, Alternate Member

Linda Kipnes, Vice Chairman

Richard Kahn

Debra Putnam, Clerk

Caitlin Chiquelin



# TOWN OF HUDSON

Town Clerk/Tax Collector's Office



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

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## FY2018 ANNUAL REPORT

I am pleased to present the Annual Report for Fiscal Year 2018 for the Town Clerk/Tax Collector's Office. The following is an outline of the responsibilities of this office and the highlights of the Fiscal Year 2018.

**Invoice Cloud Online Payments:** FY18 was another busy year for online payments for motor vehicle renewals, property tax payments and dog licenses for the Town Clerk/Tax Collector's Office. For the period of July 1, 2017 through June 30, 2018 we processed 984 motor vehicle online renewals (\$210,021), 474 property tax payments (\$1,132,656) and 220 dog licenses (\$1,958) through the Invoice Cloud portal located on the town's website, [www.hudsonnh.gov](http://www.hudsonnh.gov).

**Motor Vehicles:** Our direct connection with the State of NH Motor Vehicle Division allows us to offer registrations for vehicles up to 26,000 lbs, issue various plate types, late renewals, replacement plates, and certified copies. In FY2018, our department registered 33,636 motor vehicles and boats, a revenue increase of \$211,863 for the Town. Registrations continue to be processed at the counter and through mail-ins, as well as through our online payment portal. Courtesy reminders are mailed the month prior to your registration's expiration. We will continue to make every effort possible to ensure these courtesy notices are mailed, however it is ultimately the owner's responsibility to renew their registration.

**Property Taxes:** The property tax year runs from April 1<sup>st</sup> through March 31<sup>st</sup>. The Town of Hudson's property taxes are billed bi-annually, and are generally due July 1 and December 1. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Interest is calculated at 12% from the due date of each bill. If your July bill is not paid until December, there will be interest due from the July due date through the date of payment. Any unpaid taxes are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in early May. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years, the property can be deeded to the Town per RSA 80:76. In FY2018, we collected \$59,949,807 in property taxes, \$63,900 in current use tax, \$15,465 in Excavation & Yield Taxes, and \$831,574 in delinquent taxes.

**Vital Records:** Any NH birth certificates—1935 to present, NH death certificates—1965 to present, NH marriage certificates—1960 to present, and NH divorce—1979 to present, can be obtained through our Office. Vital records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Vital Record Certificate Fees: \$15.00 first copy, \$10.00 each additional copy. This past year our department processed 962 vital records requests, an increase of 70 vital records processed over the previous year. Any person seeking vital record information for genealogy research is encouraged to check out the resources at the Rodgers Library ([www.rodgerslibrary.org](http://www.rodgerslibrary.org)).

**Marriage Licenses:** Any couple, regardless of gender, wishing to get married in New Hampshire may apply for a marriage license at any Town Clerk's Office in the state. Identification and proof of age (must be 18 years old) is required. Any person previously married must provide a certified copy of a dissolution/divorce/annulment decree or a death certificate. A marriage license is valid for 90 days from date of issue. There is a \$50 fee for a marriage license. Marriage license applications are one of the most time consuming processes that we do in this office, averaging 20-30 minutes per application. Last year we processed 424 marriage applications, a decrease of 59 marriage licenses over the previous year.

Dog Licenses: Dogs must be licensed by April 30<sup>th</sup> of each year per New Hampshire Law (RSA 466:1). Hudson's dog population has also increased this past year from 4,600 licensed dogs to just over 4,797 licensed dogs. A late fee of \$1 per month is charged beginning June 1<sup>st</sup> for any unlicensed dog. Any dog still unlicensed after June 20<sup>th</sup> will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

Voter Registration: Any Hudson resident, who is at least 18 years old, may register to vote in person at the Town Clerk's Office during regular office hours. You must bring a photo ID and proof of residency and/or citizenship. If you do not have evidence of residency or citizenship, you will be required to sign either a Domicile Affidavit or a Citizenship Affidavit. Please note that the State of NH does not allow any new voter registrations during the ten days prior to any election.

Other services: Maintaining town records, preparing town and state elections, wetland applications, pole licenses, parking tickets, scrap metal licenses, and notary public services.

Staff: Deputy Town Clerk/Tax Collector Donna Melanson, Pam Bisbing, Diane Morrissette (now retired) and Roger Ordway continue to provide outstanding service for our residents. Their vast knowledge of motor vehicle procedures, along with their professionalism, friendliness and great sense of humor, is the success behind this department. It is a great team effort and I am extremely proud to work with them!

Office Hours: The Town Clerk/Tax Collector's regular office hours are 8:00am-4:30pm Monday through Friday, however we provide extended hours every Thursday Evening until 7:00pm for the convenience of our residents.

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

For the period beginning  and ending

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

#### Instructions

##### Cover Page

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

##### For Assistance Please Contact:

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

#### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

#### PREPARER'S INFORMATION

First Name	Last Name	
<input type="text" value="PATTI"/>	<input type="text" value="BARRY"/>	
Street No.	Street Name	Phone Number
<input type="text" value="12"/>	<input type="text" value="SCHOOL ST"/>	<input type="text" value="(603) 816-1281"/>
Email (optional)		
<input type="text" value="PBARRY@HUDSONNH.GOV"/>		



**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: <input type="text"/>
Property Taxes	3110		\$3,434,319.81		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$17,500.00	\$44,000.00	
Yield Taxes	3185		\$6,712.04		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$352,899.88)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$30,178,965.47	\$30,691,149.27	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$7,500.00	\$120,500.00	
Yield Taxes	3185	\$3,829.78	\$1,641.99	
Excavation Tax	3187	\$5,160.64		
Other Taxes	3189			
<input type="text" value="Supplemental Tax"/>	#3110	\$311.03	\$13,994.64	
<input type="text" value="Supplemental PILOT"/>			\$12,456.80	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	
Property Taxes	3110	\$193,123.16	\$57,032.00		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
<input type="text"/>					
Interest and Penalties on Delinquent Taxes	3190	(\$70.25)	\$112,578.39	\$5,262.69	
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$30,035,919.95</b>	<b>\$34,467,884.94</b>	<b>\$49,262.69</b>	<b>\$0.00</b>



Credits				
Remitted to Treasurer	Levy for Year of this Report	2017	Prior Levies 2016	
Property Taxes	\$26,388,910.27	\$33,560,896.33		
Resident Taxes				
Land Use Change Taxes	\$7,500.00	\$124,000.00	\$44,000.00	
Yield Taxes	\$2,320.48	\$7,984.23		
Interest (Include Lien Conversion)	(\$70.25)	\$112,578.39	\$5,262.69	
Penalties				
Excavation Tax	\$5,160.64			
Other Taxes				
Conversion to Lien (Principal Only)		\$586,313.28		
Supplemental Tax	\$311.03	\$13,994.64		
Supplemental PILOT		\$12,456.80		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2017	Prior Levies 2016	
Property Taxes	(\$0.04)	\$17,356.66		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Carryover		\$16,276.42		
Current Levy Deeded	\$3,825.68	\$1,658.39		





Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	
Property Taxes	\$3,979,352.72			
Resident Taxes				
Land Use Change Taxes		\$14,000.00		
Yield Taxes	\$1,509.30	\$369.80		
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$352,899.88)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$30,035,919.95</b>	<b>\$34,467,884.94</b>	<b>\$49,262.69</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$3,642,331.94
Total Unredeemed Liens (Account #1110 - All Years)	\$849,699.68



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year		\$587,179.62	\$353,386.72	\$143,969.52
Liens Executed During Fiscal Year	\$631,803.69			
Interest & Costs Collected (After Lien Execution)	\$1,843.71	\$29,962.11	\$99,899.27	\$70,273.31
Overpayment Refund	\$210.82			
<b>Total Debits</b>	<b>\$633,858.22</b>	<b>\$617,141.73</b>	<b>\$453,285.99</b>	<b>\$214,242.83</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions	\$136,751.00	\$265,018.49	\$292,773.35	\$137,030.84
Interest & Costs Collected (After Lien Execution) #3190	\$1,843.71	\$29,962.11	\$99,899.27	\$70,273.31
Abatements of Unredeemed Liens		\$1,240.30		
Liens Deeded to Municipality	\$8,830.83	\$12,690.97	\$7,166.94	\$5,347.97
Unredeemed Liens Balance - End of Year #1110	\$486,432.68	\$308,229.86	\$53,446.43	\$1,590.71
<b>Total Credits</b>	<b>\$633,858.22</b>	<b>\$617,141.73</b>	<b>\$453,285.99</b>	<b>\$214,242.83</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$3,642,331.94</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$849,699.68</b>



**HUDSON (229)**

**1. CERTIFY THIS FORM**

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

Preparer's First Name

Preparer's Last Name

Date

Patti

Barry

7/13/18

**2. SAVE AND EMAIL THIS FORM**


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

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

  
Preparer's Signature and Title

TOWN CLERK  
YTD Report - FY 2018

Month	Total Deposit	Motor Vehicle	Boats	UCC Filings	Article of Agreement	Vital Search	Civil Forfeiture & Fees	Notary License	Parking Tickets	Dredge & Fill	Voter Checklist	Copies	Bad Checks	Marriage License	Pole & Petitions	Scrap Metal
		4201	4127	4321	4322	4322	4325	4450	4327	4329	4342	4343	4347	4421	4428	4430
2017																
July	386,963.00	376,900.50	938.04			2,086.00	3,333.00	1,233.00	120.00			6.75	140.21	2,200.00		
August	443,024.98	432,966.00	418.48			2,686.00	2,434.00	942.50	45.00				75.00	3,600.00	20.00	
September	415,787.94	409,803.50	34.64			2,025.00	673.00	604.00	20.00		25.00		232.80	2,300.00		60.00
October	449,618.36	443,654.50	55.76			2,700.00	270.00	372.00	60.00		25.00		321.10	2,150.00		
November	482,436.55	401,099.50	34.64			1,580.00	141.00	74.50	25.00				276.24	1,400.00		
December	441,491.75	437,957.50	388.67			1,555.00		444.00	100.00			10.25	226.33	850.00	10.00	
2018																
January	583,079.36	574,427.00	502.72	1,860.00		1,325.00		3,733.40	180.00				201.24	850.00		
February	461,068.10	452,711.50	273.48			1,475.00		5,265.00	245.00				88.12	1,000.00	10.00	
March	480,897.71	471,717.50	697.44			1,715.00	25.00	4,586.50	145.00				301.27	1,700.00	10.00	
April	421,142.48	407,611.00	1,555.94	1,740.00		1,470.00		7,342.50	25.00				138.14	1,200.00	10.00	50.00
May	567,602.00	557,363.50	2,666.92			1,620.00		3,200.00	125.00				176.58	2,450.00		
June	476,971.09	466,289.50	1,527.50	1,470.00		1,690.00	342.00	2,293.50	20.00		294.00	6.25	233.24	2,800.00		
REFUNDS																
MV Fraud		1,544.00														
MV Pymt Corr		184.70														
		639.78														
Total	5,610,083.32	5,430,072.02	9,104.23	5,070.00	0.00	21,775.00	7,218.00	30,090.90	1,110.00	0.00	344.00	23.25	2,410.27	22,600.00	60.00	100.00
		5,439,176.25			21,775.00											

Number of Motor Vehicles Registered:	Dollar Amount	Inc Prior Yr
33,636	\$5,439,176	\$211,863

A True Copy Attest:   
Patricia Barry, Town Clerk

**Tax Collector's MS61 Report - FY 2018**

**Sewer Utility Warrant & Liens**

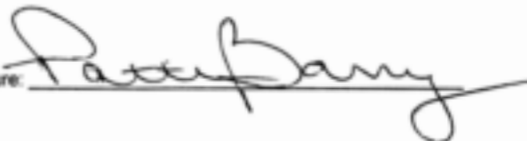
**DEBITS**

	Warrant	Liens			
		2017	2016	2015	2014
Unredeemed 7/1/17	31,988.52		10,981.97	4,072.84	1,593.08
Committed	1,102,527.38	24,539.04			
Executed					
Added Taxes	163.10				
Cost & Interest	13,933.09	2,405.77	2,017.90	1,183.15	1,084.17
Overpayments	1,525.82				
Transfer from Water	486.85				
<b>Total</b>	<b>1,150,624.76</b>	<b>26,944.81</b>	<b>12,999.87</b>	<b>5,255.99</b>	<b>2,677.25</b>

**CREDITS**

Remitted	1,111,039.59	15,026.29	5,628.17	2,211.60	1,344.52
Cost & Interest	13,933.09	2,405.77	2,017.90	1,183.15	1,084.17
Abatements	870.28				
Transfer to Water	75.94				
Inv Cloud Lien Pymts		747.90	562.95	219.58	
Tax Deeds	412.15	298.51	522.80	533.68	248.56
Adjustment	2.60				
Uncollected 6/30/18	24,291.11	8,466.34	4,268.05	1,107.98	
<b>Total</b>	<b>1,150,624.76</b>	<b>26,944.81</b>	<b>12,999.87</b>	<b>5,255.99</b>	<b>2,677.25</b>

Tax Collector's Signature:



**Tax Collector's MS61 Report - FY 2018**

**Sewer Betterment Warrant & Liens**

**D E B I T S**

May	Warrant	Clement	Liens		
			24-Jan-18	23-Jan-17	25-Jan-16
Uncollected 7/1/17	69,379.24	58,491.13		615.13	615.31
Committed	96,335.95		1,845.93		
Added Tax					
Overpayment	28,070.84				
Cost & Interest	315.33	727.76	115.61	105.04	215.48
Adjustment					
<b>Total</b>	<b>194,101.36</b>	<b>59,218.89</b>	<b>1,961.54</b>	<b>720.17</b>	<b>830.79</b>

**C R E D I T S**

Remitted	100,910.01		1,230.62	615.13	615.31
Cost & Interest	315.33	727.76	115.61	105.04	215.48
Abatement	2,424.25				
Adjustments					
carryover	47,784.68				
Uncollected 6/30/18	42,667.09	58,491.13	615.31	0.00	0.00
<b>Total</b>	<b>194,101.36</b>	<b>59,218.89</b>	<b>1,961.54</b>	<b>720.17</b>	<b>830.79</b>

Tax Collector's Signature:



Minutes of the Town Deliberative Session of February 10, 2018  
Community Center, Lions Avenue  
Hudson, New Hampshire 03051

1. **CALL TO ORDER BY THE MODERATOR**, the Honorable Paul Inderbitzen called the meeting to order at 9:00 a.m.
2. **POSTING OF THE COLORS** by the Hudson Police Honor Guard
3. **THE NATIONAL ANTHEM** sung by Officer Taylor Morin
4. **PLEDGE OF ALLEGIANCE** recited by Selectman Ted Luszey
5. **REMARKS BY THE MODERATOR**

Moderator Inderbitzen

Please be seated. Ladies and Gentlemen, this is the Deliberative Session of the Hudson Town Meeting. You will act as a legislative body to determine the final form of the warrant articles that will be voted on March 13, 2018 at the election. All of the articles by law must be placed on the ballot. The rules we'll follow today are the Moderator's Rules which were one of the handouts that you picked up when you came in and got checked in. If you have any questions about the rules please feel free to ask. You can ask for a point of order at any time if what I'm doing doesn't make sense. You may also vote to set any rules you would like as well by a majority vote, and you can overrule the decision of the Moderator. As a legislature we will be discussing the warrant articles before us. These discussions will be respectful to everyone's opinion. Please be courteous and respectful of all the comments and opinions as you would want yours to be respected, and to keep personalities out of the debate. Please use terms such as "the previous speaker, the Selectmen member, the Budget Committee member" when referring to others instead of by name. If you are a registered voter of Hudson you were issued a red voter card when you came in through the Checklist. We will use this to take any votes that we need to do. Don't lose it, you won't get another one. If you need to leave the meeting and come back take it with you and bring it back. After the meeting there's a box on the check in table where you can recycle them. Put them in the box, thank you. Only registered voters of Hudson are allowed to participate in the discussion of the warrant. There are some non-voters and staff members of the Town who will be allowed to speak and answer questions to assist us in the meeting. So right now, please turn off your phones and pagers or put them into silent mode so as to not interrupt the meeting. We'll take a few breaks after some of the articles. Refreshments are for sale at the Hudson Junior Women's Club and the Hudson Community Club in back. We appreciate their help. They also have valentines that they will be making out in the back. You are free to take one and fill one out. They are being given to veterans in the Harbor Homes Group as a community project. Feel free to sign a card for Valentine's Day for the veterans. Also, this meeting is being televised live on Hudson Cable and will be available for viewing or streaming after today on HCTV. We appreciate that the Hudson Cable Committee and staff do for keeping the citizens of Hudson informed. Let us begin.

6. **BOARD OF SELECTMEN**  
Thaddeus Luszey, Chairman  
Marilyn E. McGrath, Vice Chairmen  
Roger E. Coutu  
Angela Routsis  
David S. Morin
7. **BUDGET COMMITTEE MEMBERS**  
Ted Trost, Chairman  
Normand Martin, Vice-Chairman  
Jim Barnes

Shawn Murray  
Joseph Fernald  
Robert Guessferd  
Lori Robicheau-Pagan  
Grace Hopkins  
Malcolm Price, School Board Representative  
Patty Langlais, School Board Alternate

**8. STAFF/OTHERS**

Patti Barry, Town Clerk/Tax Collector  
Steve Malizia, Town Administrator  
Kathy Carpentier, Finance Director  
Lisa Nute, IT Director

**Non-Voters**

Robert Buxton, Fire Chief  
Jason Lavoie, Police Chief  
George Theborge, Land Use Director  
Atty. David LeFevre of Tarbell and Brodich  
Members of the Press

**9. DELIBERATIVE SESSION OF TOWN MEETING**

Moderator Inderbitzen

To the inhabitants of the Town of Hudson, in the County of Hillsborough, in the State of New Hampshire, qualified to vote in town affairs are hereby notified and warned that the two phases of the Annual Town Meeting will be held as follows: The first session of the Annual Meeting, the Deliberative Session, February 10, 2018 at 9:00am in the Community Center, 12 Lions Ave, Hudson, NH. The second session of the Annual Meeting by official ballot voting will be Tuesday, March 13, 2018, here at the Community Center, between the hours of 7 a.m. and 8 p.m., for the warrant.

Article 1 is the election of the officers, which will be posted on the warrant. Articles 2 through 6 are Zoning Amendments. We don't discuss the zoning amendments at this meeting since they had two public hearings by the Planning Board and they're not amendable at this point. However, in the warrant, you have the description of the amendments. However, on the ballot you will see, it has to be in the form of a question, a lot like Jeopardy. It has to be a yes/no question. So before the description you see in the warrant today will be a question "Are you in favor of the adoption of amendment no. \_\_\_ as proposed by the Planning Board for the Hudson Zoning Ordinance as follows:" and then each of these descriptions will follow that. That's how the ballot will appear. It's supposed to be by law those words have to be on the ballot, not necessarily on the warrant. We'll correct that next year. So articles 2 through 6 are zoning amendments. Mr. Theborge, the Planning Director, is in the back during the breaks if you have any questions about the zoning amendments, and there's handouts there. They are all wording, they're not map changes, they're all wording changes. So if anyone has any questions you can approach him during the breaks and we'll deal with that.

**Article 07: General Fund Operating Budget**

Shall the Town of Hudson vote to raise and appropriate as the General Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,905,878? Should this article be defeated, the default budget shall be \$25,560,233, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may



hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will recognize Mr. Trost, Chairman of the Budget Committee, to present the Operating Budget, Article 7.

Ted Trost

Good morning, thank you all for coming. The Board of Selectmen directed the Department Heads to submit level funded budgets. Other major items or new initiatives were to be addressed separately for the Board's consideration either as a request outside of the department's budget or in the form of a warrant article. The Board reviewed each major item and adjusted the department's budget for those that were deemed essential to the department's operation. The Board voted to send to the Budget Committee the general fund operating budget of \$25,905,878, the sewer fund operating budget of \$2,243,192 and the water fund operating budget of \$4,022,907. The Board also approved the general fund default budget in the amount of \$25,560,233, the sewer fund default budget in the amount of \$1,702,566, and the water fund default budget in the amount of \$3,362,420.

After reviewing the general fund operating budget, the Budget Committee is recommending a general fund operating budget of \$25,905,878. The projected tax rate for the operating budget is \$5.52/thousand, which is a \$0.20 cent increase from fiscal year 2018. The Board of Selectmen is recommending this 4-0, the Budget Committee is recommending this article 11-0.

I would like to take this opportunity to introduce the Budget Committee for this year. The Vice-Chair Normand Martin, the Clerk Joe Fernald, Jim Barnes, Bob Guessferd, Lee Lavoie, who's the Chair of the School Board and representing the School Board today, Shawn Murray, Lori Robicheau-Pagan, Grace Hopkins, and absent today is Andy Levin who could not make it. Thank you.

Moderator Inderbitzen

Thank you. My mistake for not asking the Boards to introduce themselves. I'll ask Chairman Luszey to introduce the members of the Selectmen as well.

Ted Luszey

Thank you Mr. Moderator and just a slight correction on the last speaker. The tax rate is a \$0.20 cent decrease over FY18, not increase. Thank you. Now to introduce this year's Board of Selectmen. To my right we have Selectman Marilyn McGrath, Vice- Chair, Selectman Roger Coutu, Selectman Angela Routsis, Selectman David Morin, Town Administrator Steve Malizia, and our Finance Director who makes this all possible, Finance Director Kathy Carpentier. Thank you.

Moderator Inderbitzen

Thank you. On Article 7, the Operating Budget. We will now open the article up to questions, comments, amendments. Anyone wish to speak on Warrant Article 7, the Operating Budget? Seeing none, I'll close the discussion on Warrant Article 7.

#### **Article 08: Sewer Fund Operating Budget**

Shall the Town of Hudson vote to raise and appropriate as the Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,243,192? Should this article be defeated, the default budget shall be \$1,702,566, 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)

I will recognize Selectman Moring to present Warrant Article 8, the Sewer Fund Operating Budget.

David Morin

Good Morning everyone. Warrant Article 8 raises and appropriates the sum of \$2,243,192. The Sewer Utility is funded by the user fees and charges. There will no changes in the sewer rate for fiscal 2019. The default budget for the Sewer is \$1,702,566. This warrant article has no impact on the tax rate. The Board of Selectmen recommended it 5-0, the Budget Committee recommended it 11-0. Thank you.

Moderator Inderbitzen

Thank you. At this time we will open Article 8, the Sewer Operating Budget, to questions, comments, amendments. Anyone have any questions on the Sewer Operating Fund? Anyone wish to speak on it?

Ray Gendron, 7 First Street

What does it mean no impact on the budget? What do you mean by that? It changed from last year.

Moderator Inderbitzen

Mr. Malizia will yield to the question.

Town Administrator Steve Malizia

So the Sewer is paid for by the users so there's a sewer rate. If you have sewer you pay a certain rate. Based on the budget we've proposed there is no rate change.

Moderator Inderbitzen

Thank you. Any other questions, comments on the Sewer Operating Budget?

James Wilkins, 112 Belknap Road

I would like to know what we get for the additional funding.

Moderator Inderbitzen

Question. Mr. Malizia will respond.

Steve Malizia

As you can see right up here (slide) there is a delta between the budget that is being proposed and the default budget. There's some capital projects that need to be accomplished in the next fiscal year, chiefly replacing the pumps down at the Sagamore Pump Station. They were installed in, I believe, the 80's. They're getting worn. As you recall this year we replaced the Industrial Drive pumps. It's integral to the system to keep things moving, so there's a proposal to replace those pumps. There's also a proposal to replace the sewer under the Melendy Road bridge, it's not really a bridge but it serves as a bridge. We need to replace that, that's starting to fail. And then the balance is basically we've got some lease purchases of some pickup trucks that we use in that division. So these are all in the budget, no rate increase. We're paying for them either through Capital Reserve Funds or surplus in the budget, but in essence, that's the difference.

Moderator Inderbitzen

Thank you. Further discussion, Warrant Article 8. Seeing none I will close the discussion on Warrant Article 8. It goes to the ballot.

**Article 09: Water Fund Operating Budget**

Shall the Town of Hudson vote to raise and appropriate as the Water Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,022,907? Should this article be defeated, the default budget shall be \$3,362,420, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will recognize Selectman Morin to present Article 9.

David Morin

The Water Utility is funded by the water users, fees and charges. There are no changes to the water rates for fiscal 2019. The warrant article has no impact on the tax rate. It is recommended by the Board of Selectman 4-0, the Budget Committee 11-0.

Moderator Inderbitzen

Thank you. Are there any comments, questions or amendments on Warrant Article 9, the Water Fund Operating Budget?

Kara Roy, 46 Marsh Road

I guess I have the same question as the previous person that asked about the Sewer. What do we get for the increase?

Moderator Inderbitzen

Mr. Malizia will yield.

Steve Malizia

Again, we have some other capital projects proposed for the Water Utility. If you take a look over here (slide) we are looking to put a surge valve at the Sullivan Road Meter Pit. That's where the water leaves Hudson and goes into Pelham and Windham. We want to be able to have a shutoff valve over there, we currently don't have one. We need to paint the Gordon Street tank. It's a metal tank and it's showing signs of wear, so that needs to be taken care of. We're also looking to put a backup propane generator over at the Dame/Ducharme Wells in Litchfield. Right now if we lose power we don't have a robust enough generator to keep our system running. So what we're looking at is doing those capital projects. We're looking to taking it from Cap Reserve funds or surplus in the utility so it has no impact on the rates. These are necessary projects.

Moderator Inderbitzen

Thank you. Any further discussion on Warrant Article 9. Seeing none I will close the discussion on Warrant Article 9.

Roger Coutu

I'd like to make a motion to restrict reconsideration of Warrant Articles 7, 8 and 9.

**MOTION BY ROGER COUTU, SECONDED BY MR. MORIN, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 7, 8 AND 9.**

Moderator Inderbitzen

Thank you. Mr. Coutu moves to restrict reconsideration. Seconded by Mr. Morin. Restriction of Reconsideration means that these articles could no longer be brought up at this meeting and they will go to the ballot as they are printed. We'll use our voting cards for this. Everybody understand restricting reconsideration? It's to cut off debate and not to allow them to be brought up later. If you are in favor of restricting reconsideration of Warrant Articles 7, 8 and 9 please raise your voting cards. Thank you. Those opposed to restriction. Thank you, the ayes have it. Articles 7, 8 and 9 are restricted.

**MOTION CARRIES**

**Article 10: Wage & Benefit Increase for Town Clerk/Tax Collector**

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,333 which represents an increase in wages and benefits for the Town Clerk/Tax Collector? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will recognize Selectman Luszey to present Article 10.

Ted Luszey

Thank you Mr. Moderator. Warrant Article 10 proposes a wage increase for the Town Clerk/Tax Collector. This is a combined position. This is an elected position and requires a vote at town meeting to change a salary. The annual salary for this position is currently \$56,014. This article proposes a 2% increase which would raise the annual salary to \$57,134, which is an increase of \$1,120. The balance of \$213 is raised for FICA and pension costs. The last salary increase for this position was in fiscal year 2018 when the voters approved a salary increase of 2%. The current Town Clerk/Tax Collector has held this position since 2007. This warrant article would add less than \$0.01 cent to the tax rate. The Board of Selectmen recommended this article 4-0, the Budget Committee recommended this article 11-0. Thank you.

Moderator Inderbitzen

Thank you. I'll open Article 10 to questions, comments, amendments. Anyone wish to discuss Warrant Article 10, salary increase for the Town Clerk/Tax Collector? If not, I'll close the discussion on Warrant Article 10.

**Article 11: Town Clerk/Tax Collector Salary Scale**

Shall the Town of Hudson vote to approve a salary schedule based on years of service for the office of Town Clerk/Tax Collector pursuant to RSA 41:25 and 41:33? If adopted, the annual salary for the Town Clerk/Tax Collector shall be established in accordance with the following salary schedule:

Years of Service	Salary
Year 1 (Minimum)	\$54,921
Year 2	\$56,843
Year 3	\$58,833
Year 4	\$60,892
Year 5	\$63,023
Year 6	\$65,229

Year 7	\$67,512
Year 8	\$69,875
Year 9 (Maximum)	\$73,320

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-1)

I will recognize Selectman Luszey to present Warrant Article 11.

Ted Luszey

Thank you Mr. Moderator. Warrant Article 11 proposes a salary schedule for the elected Town Clerk/Tax Collector position. The Board of Selectmen wanted to establish a salary schedule that takes years of service into account. The scale was developed by reviewing salaries from area communities that have combined Town Clerk/Tax Collector positions. Each step on the schedule represents one year of service. A newly elected Town Clerk/Tax Collector would start at year one, the minimum, and move up the scale for each step. The warrant article has no impact on the tax rate. The Board of Selectmen recommended this 5-0, the Budget Committee recommended it 10-1.

Moderator Inderbitzen

Thank you. I'll open Article 11, the Town Clerk/Tax Collector Salary Scale for discussion. Anyone have any questions, comments or amendments?

Tracy Stevens, 42 Adam Drive

I was just curious if this would be retroactive for the person who currently holds the position? So would they automatically be at year 9?

Ted Luszey

The answer is they would not automatically be at year 9, but that does get at why we want to do this is because if we bring someone in today they would start at the salary that's there, not the minimum, and that has been a problem throughout the years in this town.

Moderator Inderbitzen

Any additional questions, comments on Warrant Article 11, to setting a salary scale. Seeing none. I'll recognize Selectman Coutu please go to the mic. Oh, do you want me to close 11 first? I will close the discussion on Article 11 and it goes to the ballot. Now, Selectman Coutu.

Roger Coutu

I'd like to make a motion to restrict reconsideration of Warrant Articles 10 and 11.

**MOTION BY SELECTMAN COUTU, SECONDED BY SELECTMAN ROUTSIS, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 10 AND 11.**

Moderator Inderbitzen

Motion made by Selectman Coutu to restrict reconsideration of 10 and 11, seconded by Selectman Routsis. Again, this would be cutting off further debate on this. It couldn't be brought up later in the meeting. If you're in favor of restricting reconsideration of articles 10 and 11, those in favor? Thank you, those opposed? The ayes have it. Articles 10 and 11 are restricted.

**MOTION CARRIES**

**Article 12: Wage and Benefit Increase for Library Personnel**

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,980 in wages and benefits for the Library Director, five Librarians and two Assistant Librarians of the Rodgers Memorial Library in an effort to move the rate

of pay for these positions closer to the average hourly wage rate reported by New Hampshire Libraries serving comparable communities? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 9-2)

I will recognize Selectman Morin to present Article 12.

David Morin

Warrant Article 12 proposes a wage increase for eight full time Library employees, the Library Director, five Librarians and two assistant Librarians at the Rodgers Memorial Library. An effort to move the pay for these positions closer to the average hourly rate reported by the New Hampshire Libraries serving comparable communities. Of the \$15,980 being raised, \$13,425 is for salaries, \$2,555 is for payroll, taxes and pension costs. The warrant article would add less than \$0.01 cent to the tax rate. The Board of Selectman voted in favor of this 4-0, the Budget Committee voted in favor of this 9-2. I would like to yield to the Chairwoman of the Rodgers Library Trustees to speak on this article.

Moderator Inderbitzen

Thank you. Mr. Morin yields to Robin Rodgers

Robin Rodgers, 16 Mountain View Drive

What the Library is doing is trying to bring the full timers into line with the rest of the communities around us, and also with our own community. They are the lowest paid people in the town. They don't have a union, they don't have anyone to stand up for them except for the Trustees. So we put in this warrant article to see if we can bring them up and raise them to a rate that is comparable with communities. And also, once we get them to those rates we want to put in a step situation so that everybody knows, kind of like what you did here with the Tax Collector, so that you know where you are, where you stand, and what you are going to make when you do your job. So I'm asking that we approve this warrant article.

Moderator Inderbitzen

Thank you. Opening the discussion of Warrant Article 12 to questions, comments, amendments. Yes, sir.

Ted Trost, 63 Rangers Drive

I rise in support of Article 12 and the comment that I'm about to make applies to all town employees. If we pay an average rate, it's difficult to keep anything but average employees. We need to be paying above average, not a lot, but we need to retain good people. We need to recognize that they are good people. Thank you.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 12, Wage and Benefit Increase for Library Personnel. Anyone else wish to ask questions or speak on Warrant Article 12? If not I will close the discussion on Warrant Article 12.

#### **Article 13: Hire Four (4) Firefighter/AEMTs**

Shall the Town of Hudson vote to raise and appropriate the sum of \$349,548, which represents the cost of wages and benefits to hire four Firefighter/AEMTs, with 75% of the salary and benefits being subsidized by the Federal Government, with the sum of \$262,161 to come from the Staffing for Adequate Fire and Emergency Response Grant, and the balance of \$87,387 to be raised from general taxation? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-1)

I will recognize Selectman Luszey to present Warrant Article 13

Ted Luszey

Thank you Mr. Moderator. This Warrant Article 13 seeks voter approval to hire four Firefighter/AEMTs at a total first year cost of \$349,548. 75% of this salary and benefits costs totaling \$262,161 will be subsidized by a federal grant. The remaining balance of \$87,387 will be raised by general taxation. The Fire Department estimates that it will respond to over 4,000 emergency incidences this year out of the three stations. By adding these four new positions the Fire Department will be able to provide peak time staffing by raising the day time coverage to a staffing level of eleven on duty Firefighter/AEMTs. The grant requires a 25% match from the Town for the first two years, a 35% match in the third year, and in the fourth year of the program and beyond the Town would be responsible for 100% of the funding for these positions. The tax impact for this warrant article is \$0.03 cents per thousand. The Board of Selectmen have recommended this article 4-0, the Budget Committee has recommended this article 10-1. Thank you.

Moderator Inderbitzen

Thank you. I will open Article 13, Hiring of Four Firefighter/AEMTs to questions, comments, amendments.

Fred Giuffrida, 14 Pinewood Road

Could somebody address what the population of the Town of Hudson has done in the last five years? Has it gone up, gone down, stayed the same? Why do we need four new Firefighters?

Moderator Inderbitzen

Question of the Board. Selectman Luszey will yield.

Ted Luszey

I don't have the exact numbers but about five years ago we were sitting roughly at 25,000, today we're roughly 28,000. The majority of that increase in population is elderly/over 55 type communities. Don't know what the projection is five years out from right now.

Fred Giuffrida

A second question is this means that four years from now we're looking at a tax increase, actually we are looking at a tax increase every year to absorb the federal portion of this?

Ted Luszey

Yes, up to 100% of it.

Moderator Inderbitzen

Further discussion, Warrant Article 13.

Ted Luszey

If I may Mr. Moderator, just so a point of clarity on that last one. In the fourth year we don't have to keep them. We could choose not to, but. The point is we own it.

Moderator Inderbitzen

Thank you. Yes, sir

Alejandro Urrutia, 9 Campbello Street

Good Morning, my name is Alejandro Urrutia. I am a resident of Hudson. My address is 9 Campbello Street. I am living here for twenty plus years, probably 27, 28 years. I am a medical doctor. I have doing training of advanced (inaudible) life support, basic life support to professional rescuers. That is something that I know. When there is an

emergency it's time related. A fast response is the key. A couple of minutes of difference can be the difference between life and death. What is extremely important is to have a person that is very well trained and very well prepared. They must be in shifts and should not be extremely long so they are not exhausted. The Fire Department needs to have the right personnel and the right equipment to be able to respond to an emergency. Also, we are facing the Opioids emergency. That is also time related. When we have people that are well trained and well prepared, that is when we increase the chances for a victim to survive. Furthermore, we are aging. I know that every day when I let my beard grow I can see that, so it's whiter and whiter. And the reality is that we are getting older. The chances to face a life threatening condition are more. When we chose to live in a town, in a place, it's because it's safe, and Hudson, so far, is a safe community. And we want to keep it that way. So I ask everyone to support Article 13. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 13.

Mary Joy Gasdia, 4 MacCann Road

I'd like to also support exactly what the previous speaker said. I think that having the right personnel is extremely important. Safety is a huge concern all across the country and I don't think Hudson should be any different. I think that our citizens should never have to face the possibility that there's two or three emergencies that happen to be at the same time and we don't have enough people to go to them. I think that this could only benefit and enhance the security and safety in Hudson. I think it will benefit and round out the Fire Department and I would urge people to vote in favor of this.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 13.

Kate Messner, 10 Third Street

I just want to know from a logistic standpoint how does it work then? Does it become an article every year automatically to revote it in with this matching system?

Moderator Inderbitzen

My understanding is that if we vote this then for the next four years it will be in the budget, the percentage that we have to cover. At the end of four years I'm not sure whether they would put that in the budget or not. The future Board of Selectmen would have to do that, I believe, beginning of the fourth year.

Ted Luszey

The beginning of the fourth year when it's 100%.

Moderator Inderbitzen

Right. They would make a decision at that point if they just put that in the budget that would be fine. They wouldn't have to have a formal warrant article. Further discussion Warrant Article 13. If not, seeing none, I'll close the discussion on Warrant Article 13. Selectman Morin.

Dave Morin

I rise to restrict debate on Articles 12 and 13.

**MOTION MADE BY MR. MORIN, SECONDED BY SELECTMAN COUTU, TO RESTRICT RECONSIDERATION OF ARTICLES 12 AND 13.**



Moderator Inderbitzen

Again, this motion will cut off the ability to bring this up later in the meeting. Since we only have one Deliberative Session that would be today. If you are in favor of restricting reconsideration please raise your voter cards. Those opposed? Thank you. The ayes have it. Article 13 is restricted. I'm sorry, 12 and 13. Everybody got that? That was for 12 and 13. Anybody want me to revote that?

**MOTION CARRIES**

**Article 14: Hire Associate IT Specialist**

Shall the Town of Hudson vote to raise and appropriate the sum of \$93,943 which represents the cost to hire a full time Associate IT Specialist to work in the Information Technology Department? (Recommended by the Board of Selectmen 3-1) (Recommended by the Budget Committee 9-2)

I will recognize Selectman Luszey to present Article 14.

Ted Luszey

Thank you Mr. Moderator. Article 14 proposes to hire a full time Associate IT Specialist. The IT Department supports all of the town's IT infrastructure from the Town Hall to all of the Fire Stations, Senior Center and other remote buildings such as this and others, including integrating all State and Federal databases. During the last twenty years the number of devices connected to the IT infrastructure in the Town has increased more than five times. This includes now wireless and all cellular devices. The network and data security has become a full time task by itself. Article 14 is requesting \$93,943 for wages and benefits. This article adds approximately \$0.03 cents to the tax rate. This article was approved by the Selectmen 3-1 and approved by the Budget Committee 9-2.

Moderator Inderbitzen

Thank you. I will now open Article 14 to discussions, comments, amendments. Anyone wish to speak on Article 14, the Hiring of IT Specialist? Seeing none, we'll close the discussion on Article 14.

**Article 15: Widening Lowell Rd from Wason Rd to Sagamore Bridge**

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,500,000 for the design and construction of an additional lane on the south bound side of Lowell Road from Wason Road to the Sagamore Bridge ramp? This project will be funded with \$1,200,000 (80%) from NHDOT federal grant and \$100,000 from the Lowell Road Corridor Fund, and \$200,000 from the Undesignated Fund Balance. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended, or June 30, 2023, whichever is the earliest. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will now recognize Selectman McGrath to present Warrant Article 15. I think we'll take a break after this if that's ok with everybody.

Marilyn McGrath

Good Morning. Warrant Article 15 is for the design and construction of an additional lane on the southbound side of Lowell Road from Wason Road to the Sagamore Bridge ramp. The total cost of the project is \$1,500,000. The New Hampshire Department of Transportation is funding \$1,200,000 of the project. \$100,000 is coming from the Lowell Road Corridor account, which is CAP fees that are collected by the Planning Board for impacts to the roadways. The remaining \$200,000 is coming from the Town's undesignated fund balance. The project should reduce traffic delays, particularly in the morning rush hour, and Wason Road particularly during the morning commute. This is a non-lapsing warrant article and the funds will be available until the project is completed or June 30, 2023, whichever comes first. There is no tax impact for this warrant article. The Board of Selectmen has recommended this article 4-0, the Budget Committee has recommended as well 11-0.

Moderator Inderbitzen

Thank you. I will open Article 15 for questions, comments, amendments. Anyone wish to discuss Article 15, the Widening of Lowell Road from Wason Road to Sagamore Bridge? No questions. I will then declare the discussion of Article 15 closed.

Ted Luszey

Mr. Moderator, motion to restrict reconsideration of articles 14 and 15.

**MOTION BY SELECTMAN LUSZEY, SECONDED BY SELECTMAN COUTU, TO RESTRICT RECONSIDERATION OF ARTICLES 14 AND 15.**

Moderator Inderbitzen

Motion by Mr. Luszey, seconded by Mr. Coutu, to restrict reconsideration. Ready for that vote? All in favor of restricting reconsideration of 14 and 15, raise your cards. Thank you. Those opposed? Thank you. The ayes have it, Articles 14 and 15 are restricted.

**MOTION CARRIES**

At this time I'd like to take a little break if that's ok. There are pictures in the back of the Lowell Road corridor and also the next one we are going to discuss, the Benson Park one. If anyone wants to ask questions, they're back there. We'll take a ten minute break and we'll get back into business. Thank you.

Moderator Inderbitzen

Let's come back to order. To continue with Article 16.

**Article 16: Benson Park Restroom Facility**

Shall the Town of Hudson vote to raise and appropriate the sum of \$240,000 for the design and construction of a permanent restroom facility in Benson Park and provide for operational costs for the first year? (Recommended by the Board of Selectmen 5-0) (Not Recommended by the Budget Committee 5-6)

I will recognize Selectman Morin to present Article 16.

Point of order (from unknown audience member), article 15?

Moderator Inderbitzen

Article 16, we did Article 15, the Widening of Lowell Road.

David Morin

Warrant Article 16 is for the design and construction of a permanent restroom facility at Bensons Park. This warrant article also includes the operating costs for the first year. The cost of constructing the restroom facility is approximately \$221,000. The first year operating cost is estimated to be \$19,000. The proposed facility will be located in the rear of the gorilla house building. The location is in the highest traffic area of the park and near existing water and sewer lines. Operation of the facility will be seasonal, open from early April through late November when the park has its most use. The facility will not be heated. The tax rate impact of this warrant article is \$0.08 cents per thousand. The Board of Selectmen recommended this article 5-0, the Budget Committee did not recommend this article and the vote was 5-6. I would like to yield to the Chairman of the Benson Committee Jim Barnes to speak on this article.

Moderator Inderbitzen

Selectman Morin yields to Mr. Barnes.

Jim Barnes

Good Morning. So just a little background on how we got here. In 2009, I think most everybody is aware, the Town acquired the property and began opening it up. Since that time we've used portable toilets for everybody, all the visitors in the park, all the workers in the park and so on. Sometimes, as people have said, they've been abused or overused but this is what we have. We do have a service company that has given us good service for the last couple of years. In 2016 we switched to the current company and they have provided good regular service and additional service when required. In 2016 the Town voters approved a warrant article to bring utilities into the park. This warrant article approves some money for water and sewer and for some electric utilities. This past year, 2017, the Town Highway Department did a lot of work getting the water and sewer lines extended and the elephant barn is now connected to those utilities. The restroom facility will be making use of those extensions and that's partly why we have chosen the location that we did.

About a year ago the committee started looking at the feasibility of a permanent restroom facility. The current master plan that was adopted by the Town in 2002 did include line items for permanent restrooms. So that's partly why the Benson Committee went forward with that. So we looked at several different locations, including near the elephant barn, near the playground, and we chose the proposed location at the gorilla house because it is central to the highest traffic areas in the park, the playground obviously, the 911 Memorial. The dog park is not too far away and also it gets a lot of traffic in and out of the park going to various places for picnics and things like that. We did look at the top of the hill as well as a possible location near the elephant barn office but that puts it into the historic conservation area, and so that puts additional restrictions and we have to go through additional steps in order to put something up in there. So we decided that the gorilla house location would be the best. We also looked at developing a new structure which would add additional costs. There are some prebuilt buildings that some of the manufacturers make but delivering that into that location could prove a challenge. So we decided to go with a renovation of the back part of the gorilla house and use that as the location for the restroom facility.

Over the past year, as I've said, we contacted a few contractors and utility companies looking at trying to get estimates for what the construction would be. These are estimates, these are not bids. What we're trying to do is come up with something that we think is feasible and allow enough money for that. So we've got a structure cost construction of \$98,000 and utilities extensions. Water and sewer are right nearby already. Electric has to come down from the hill, so that's why that's more expensive. The operating costs as noted before, this would be a seasonal facility so we don't have to heat it. It would be open from April through November. The last slide is hard to see. We do have the diagram in the back if you want to take a look at more details, but this would be what the proposed facility would look like. Thank you.

Moderator Inderbitzen

Thank you. We will now open up Article 16 to questions, comments, amendments who wish to speak on Article 16. Yes, ma'am.

Laurie Jasper, 83 Old Derry Road

I rise in support of this. I believe it's always been part of the master plan to have permanent bathroom facilities and I can only see this as a positive for the gem that is Benson Park. As someone who is part of annual tours for the third grades I am absolutely certain that the third grade teachers would be thrilled to have a real bathroom to bring the students to because that is the bathroom facilities during our annual tours. I do have a question, have they decided how many they can accommodate, the men's and women's bathrooms, so it would accommodate a large crowd in a short amount of time? That's one of my questions but I think it is short money very well spent and I encourage people to vote for it. I'm sorry that the Budget Committee did not recommend this but I feel that maybe they should think about it and change their vote because Benson Park is what Hudson is. When everyone talks about Hudson the first thing they say is Benson Park is so beautiful. So let's keep it beautiful and let's make this a permanent structure. Thank you.

Moderator Inderbitzen

Thank you. There was a question on that discussion about the breakdown of the men's and women's accommodating it. Mr. Barnes will yield.

Jim Barnes

Yes, if you look at the floor plan diagram you'll see that there's a toilet and three urinals on the men's side and four toilets on the women's side. There is one of the toilets on each side is ADA accessible. That would be the volume. It certainly would be better than the four or six portable toilets that we have in the park today. It would handle a larger volume than that.

Moderator Inderbitzen

Thank you. Further discussion. Yes, sir.

Normand Martin, 3 Edgar Court

I rise in opposition to this. We have other things in this town that \$240,000 can be spent on. My only question is do the porta potties go away totally with this brand new facility?

Moderator Inderbitzen

Question: Do the porta potties go away if this facility is built? Mr. Barnes will yield.

Jim Barnes

In the winter time obviously there will be a portable toilet in the park because that's the only service that will be available, just like today. There would be one unit up near the elephant barn. As I said, this is seasonal, it is not heated. We don't plow down there so that's why we need something there. Portable toilets could be added if they have different events. You could bring additional portable toilets in if you're going to have a large number of people there, so that would be an option.

Moderator Inderbitzen

Thank you. Further discussion.

Zachary Phillips, 7 Hickory Street

My only question, would this facility be locked at night time when the park closes?

Moderator Inderbitzen

Indicated, will it be locked?

Jim Barnes

Absolutely, absolutely. In fact, what we've been looking at is an automatic timer to unlock in the morning and lock in the evening. So you could secure it without having someone actually go there and do it every day.

Moderator Inderbitzen

Thank you. Further discussion.

Ed Duchesne, 10 Spruce Street

I have a question. What are the operational costs for the first year in the even this should be approved? What are we looking at for future years?

Moderator Inderbitzen

The operational costs were in one of the slides.

Ed Duchesne

Oh, I see it. Thank you.

Moderator Inderbitzen

Does that answer your question? Thank you. Further discussion, yes sir.

Alejandro Urrutia, 9 Campbello Street

I understand that is investing a lot of money but at the same time it is more friendly for families at Benson Park. Benson Park is very well known everywhere in New England. A lot of people years ago when they came here, and they told me where do you live? I went to live in Hudson, oh where Bensons Park is. The fact that Benson Park is open, a lot of families come from everywhere and that is good for business. I believe we have a more friendly park for families. That could attract even more people to come here with children. Children go to the bathroom all the time. So I believe it is a good idea to have the bathrooms to be over there. Also, I am not quite sure, I want to just have a question that was probably already answered. How much is the cost of the portable bathrooms they are using today?

Moderator Inderbitzen

Thank you. He asked a question about what is it costing us for the porta potties today? Maybe we should have pay toilets. We could get a little revenue.

Finance Director Kathy Carpentier

In fiscal 2017 they paid \$9,000. They are budgeting \$10,000 this year. If the warrant article doesn't pass we would need the \$10,000 to have the porta potties.

Moderator Inderbitzen

Thank you. Further discussion.

Lindsey Benson, 13 Par Lane

My name is Lindsey Benson, no relation to the Park. I am in support of this article. I know there aren't a ton of young parents in the room but I hope I speak for all them and representing them when I say that this is very much needed. I have three kids. When I had one kid it wasn't a huge deal. I'd bring him on with me and it was fine. Now I also have twins, so I have three kids all in all. I remember myself a couple of years ago literally not being able to go to the bathroom because they were in their strollers. I can't really imagine myself holding both of them while going to the bathroom in a porta potty. I won't get too graphic, but this really is much needed. It's not safe to tell my six year old to just make sure you stay out here for one minute guys, all three of them. That's a safety thing as well. So I would just encourage everyone to vote for this article and I would also encourage hopefully the Budget Committee, those who voted against, to maybe reconsider. Because this is much more of a concern than you might think. Thank you.

Moderator Inderbitzen

Thank you. Further discussion.

Fred Giuffrida, 14 Pinewood Road

I have a couple of questions. The first one is, a restroom is not a porta potty. Who's going to actually clean and visit these restrooms and make sure that they're functioning and not destroyed a couple of times a day? Who's going to do that now? What town employee is going to do that?

Moderator Inderbitzen

Question. Selectman Luszey will yield.

Ted Luszey

The Parks and Recreation Committee. In this last couple of years we created a virtual parks division underneath the Highway. There is a part time person assigned to the park to check everything and part of it would be this.

Fred Giuffrida

To clean the restroom? Great. My second question is what percentage of park visitors are not Hudson residents?

Moderator Inderbitzen

Selectman Luszey will yield.

Ted Luszey

Unknown. We do not have an accurate way of determining that. We had many discussions a couple of years ago about putting some type of monitoring system to gather that information. We had a warrant article, I think it was last year, about pay to play in the park and that failed more than two to one. So we really do not have a good idea of the number of non-residents to the Town. The reason I say that is because based on the deed anyone from New Hampshire is entitled to use that park even though it's in the borders of Hudson. Because we can't lock it up, we can't lock it up for anybody.

Fred Giuffrida

Ya, that's my problem. Before we start adding increased costs into the budget for the facility, I think we should look at the idea of charging non-residents a parking fee or something like that to use it. Spending this money for a restroom facility for people who don't live in Hudson seems like it shouldn't be in our budget.

Moderator Inderbitzen

Thank you. Further discussion.

Lori Robicheau-Pagan, 7 Catalpa Drive

Lori Robicheau- Pagan of 7 Catalpa Drive, which is off of Kimball Hill Road, as some of you may know. So it's a daily occurrence that I pass by Benson Park and see the usage. I am very proud of that park that we have here in Hudson for our residents, as well as other people. However, I have to say that I am standing in opposition of this warrant article. When we looked at this I found that again, across the board, as a Town I think the Boards need to communicate more. We have contracts with so many porta potty companies. They range from like \$70 a day to \$105 a day, depending on who's renting them. So I think that if we kind of looked at that overall and comparatively shopped we would definitely get better rates for our porta potties. However, with that being said, we are paying \$9,000-\$10,000 a year right now for porta potties at Benson Park, which if you go to any parks around us in Nashua, you experience a porta potty. That's what you do when you go out to parks. Spending \$240,000 to put in bathrooms doesn't seem prudent at this time. That money is being spent not only for our residents but for all of the residents that visit that aren't even from Hudson. In doing that we could accomplish the same thing by staying with that \$10,000 contract or looking or shopping for a better one. However, we've increased the porta potties in Hudson to address some of the issues that are happening and that's why we're at the \$10,000 a year. We're going to spend \$10,000 a year just maintaining the new bathrooms from April to November. So from April to November we're going to spend just as much money having those bathrooms cleaned as we would as having the porta potties for a full year, on top of the infrastructure expense. That is why I am in opposition. The last comment if we did build this structure and these bathrooms they would far exceed the quality of the bathrooms in our own schools. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 16. Yes ma'am.

Mary Joy Gasdia, 4 MacCann Road

I rise in support of Article 16. Looking at it the Board of Selectmen recommended this 5-0. There wasn't one person on this board of elected officials that we elect to kind of think of these things ahead of time, and they recommend it fully, which makes me think a lot of thought went into that regarding this issue. I'm kind of surprised that it's 5-6 on the Budget Committee. I'd like to ask a couple of the people that were in favor of it to say why they were in favor of it from the Budget Committee. We've heard two people come up in opposition. As a resident I don't think it's about us versus out of town people. I think that's an easy excuse to use to say that people come from out of town. We still need to look at it as Hudson. We're proud to be here. Benson Park does happen to be, whether people like it or not, a focal point of this town. It's a great, phenomenal, positive thing that we have. There's nothing negative about Benson Park from a visitor standpoint. You can quab about little things like small things, parking, and different things. This morning, 8:00am this morning, to have a parking lot a quarter full of people that are there off-season speaks volumes to the use of the park. So I think a permanent bathroom facility is something that would be cleaner, I think it would be safer as to Ms. Benson, a previous speaker's point earlier. I think that it's something that's needed and the park committee looked into. I don't think it's just a matter of it's inconvenient to use a porta potty. I think the park is that well used that this bathroom would be supported. And I don't believe putting the decision based on outside people that visit the Town. We're here in the Town regardless of who visits. It's our responsibility as a town to make sure we're providing the best in our town. If other people get to use that so be it. But I would like to hear the Budget Committee if there was anybody for it that was willing to say why I'd love to hear that because the Selectman were 5-0. Not one of them opposed it which makes me shocked and happy and makes me want to vote for it.

Moderator Inderbitzen

The members would be able to address it if they so wish. I'll recognize Selectman McGrath and then the next lady there.

Marilyn McGrath

I just wanted to clarify for everyone here the reason why I voted in favor of putting this before the voters, and it was strictly for that reason. So that the voters could have the option of voting in favor or not. Don't assume by my vote that I'm in favor of this because I am not.

Mary Joy Gasdia

Can I just say thank you for that clarification and I appreciate the consideration to even say to put it in front of the voters and let's let the mass people in the town decide. So thank you for clarifying, I do appreciate you being honest.

Moderator Inderbitzen

Further discussion.

Tracy Stevens, 42 Adam Drive

I guess my question or comment, it doesn't really need a response. I talked to the gentlemen in the back about apparently they looked at the spots up near the barn and things like that. But watching different meetings throughout the year I don't think that the Benson Committee has yet done a numbers count for how many people are actually in the park day to day, and what size facility they actually need. I know that they're using the back of the elephant barn because that's the spot they feel is best cost area and they're picking four stalls in each because they fit. Do we really need two stalls each? Also, as a safety aspect, as another mother said, a lot of places are going to more of the family style restrooms. Three separate facilities with doors, they say family on them, they are not gender specific. A mom with a six year old boy probably doesn't want to send him into the men's room by himself. Opposite true for a dad

bringing a little girl, not wanting to bring her into the men's room. So I think that there are some other thoughts that the Benson Committee could maybe think about. One is size, do we really need that much? Two is, maybe going more towards a family style instead of a gender based, because it is a family event. And if you're feeling that you're putting in these facilities for the families with the kids then maybe you should think a little bit about that part of it. I'm not hugely in support of spending this much money on real bathrooms. I think that a porta potty for most of us who live in Hudson is fine. If you really, really have to go you can always go home, most of us live close enough. But just something for Bensons, even if it passes, could you please think about maybe a unisex family stall, or something different in your plans. Since these bids haven't been done maybe you could modify the plans. Thank you.

Moderator Inderbitzen

Thank you. Further discussion

Phyllis Appler, 62 Glen Drive

I left my apron on this time because the GFWC Hudson Community Club and the GFWC Hudson Juniors spend a lot of time digging in the butterfly garden. You know, a porta potty doesn't do much for cleaning up after you've been doing that. It would be lovely to have soap and water. I imagine there are more than a few parents who, after a peanut butter picnic, would be very happy to have a little soap and water available. So let's not forget about that plus side of having permanent bathrooms.

Moderator Inderbitzen

Thank you. Further discussion

Mike Coumas, 16 Oban Drive

My only concern with building this, I think it would be a great idea with the use. We have property up north on a lake and the town property had a bathroom at the beach. After ten years with all the vandalism that was going on the Town tore it down. So I just want to make sure that if we do spend \$240,000 that the Town has something in place to monitor the building because vandalism is going to happen. Just look what happened to the barn recently with the fire inside. So I just want to make sure that the Town has a plan. We don't see a plan for Bensons in place where, are we going to have a full time person monitoring the park in the future? What are the future plans for Bensons just to make sure it's safe for what we're spending there. We spent a \$100,000 in the parking lot to pave it, cost is increasing, and it's all on the burden of Hudson. So I just want to make sure that the Town steps up and puts something in place to monitor that park. Thank you.

Moderator Inderbitzen

Thank you. Further discussion. Mr. Morin, you'll yield to that comment?

David Morin

In reference to the vandalism and that type of situation. They went forward with the locks that automatically unlock and lock it up. We don't have to deal with people there. We did visit a lot of area towns that have these types of bathrooms to see what they have done in reference to vandalism. The interior will be used all with a tile or cement block so they can't really damage that. There will be no paper towels for hands, it will be air blowers. They do make specific equipment to go in these type of bathrooms to limit the vandalism. So they have looked at that. That was one of the major concerns before they started the project. And every possible non-vandalism piece of equipment they can get will be put into the bathroom to make sure this doesn't happen. We did talk to the Police Chief when we started the process and he talked to the Nashua Police about vandalism in all their parks, which doesn't take place that often. They don't have many reports at all of that happening. So that was one of the major concerns of the committee before they started the project.



Moderator Inderbitzen

Thank you, further discussion. Yes, sir?

Bob Guessferd, 39 Flying Rock Road

I do support the idea of the bathroom. I understand the concerns of young families. We, as the Budget Committee, however, are tasked with looking at the entire budget. That means the Town, the School, and trying to make decisions to best spend the money right now. I support the idea of a bathroom at some point at Bensons. Just this year my view was, I felt it was money that we could spend somewhere else. I think one of the other Budget Committee members made the same points. So that's really from my perspective why I voted in opposition to this particular warrant article and I would hope at some point it will be brought up again, because I do think it is something that eventually we will need to do. Just to me it wasn't as cost effective and there's a lot of other things we had to consider this year as a Budget Committee overall. Thank you.

Moderator Inderbitzen

Thank you. Further discussion

Vinny Pagan, 7 Catalpa Drive

I also live very close to Benson Park. I absolutely love the park. It's a beautiful facility and really with every community organization that puts their time and effort into beautifying it, it gets that much better. That said, I rise in opposition to this warrant article. I do not believe that this facility that's being designed is safe. Any multi-unit bathroom without eyes on security is inherently unsafe. There is no way to prevent someone being in that bathroom waiting for someone to get in that bathroom to prey upon them. Sexual predators exist, they will exist, and that is a magnet for potential crime and assault on our citizens, our children. As most people know, what I do for a living, I work in the schools. I can guarantee you that with a bathroom there will be graffiti, there will be vandalism. The operating costs is less than \$6,000 for these bathrooms, I guarantee you this operating cost is underestimated. These bathrooms will be vandalized within the first day they are open. They will be graffitied within the first day they are open. There is no plan for a daily, hourly maintenance of these bathrooms. They will be severely vandalized. If you look at the bathrooms, even in bathrooms at 193 North just before exit 2 there is State rest stop here in NH. There's eyes on security in that facility 24-hours a day and yet the bathrooms are still graffitied, constantly. They are on top of it. You're talking about a facility that will not have a full time person watching. It will not have a full time person giving any level of security. We're going to be told that these bathrooms are not going to be filthy, disgusting, vandalized and graffitied within a day. I guarantee it, absolutely guarantee it. With that said I am also opposed to the level of security that's even being proposed right now. The automatic locks are nice but without eyeballs on the situation, at least, in the very least, security mounted cameras with direct feeds to the Hudson Police Department so that someone can record who is going in and out of these bathrooms so that someone can actually be paying attention and crimes can be effectively investigated and prosecuted. Without at least some form of security camera system to make sure we know who's using it, when they're using it, how they're using without putting cameras in the bathrooms of course. But at least something outside these bathrooms, and that's not in the plan. I don't see it in the plan and I would never support anything that is inherently unsafe as I believe this plan is.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 16. Selectman Luszey. Mr. Gendron's going to make a comment and then we're going to take a vote to limit debate.

Ray Gendron, 7 First Street

One quick comment. I think the bathrooms are a good idea but this idea of a family type unit would seem to me a very favorable idea for a total picture, that all the bathrooms should be family admissible. The other comment I would make is Bensons is the center point for Hudson, and more than Hudson. I was in Tijuana on the way back to San Diego and there were some friends from California. The transportation of liquor from Mexico to California was

forbidden so they check you out, and I was bringing some drinks from Mexico to San Diego. So they asked me where I was from at the border and I said New Hampshire and the guy said Bensons Animal Farm.

Moderator Inderbitzen

Thank you. Mr. Luszey, if you wanted to make that motion. I didn't hear a second so Mr. Luszey moves the question to cut off debate. Is there a second to that? Yes sir, Mr. Battis. Requires a 2/3. This is to cut off debate, we will no longer debate article 16 and it will move to the ballot. If you wish to cut off debate and no longer discuss Article 16 please raise your voter cards. Those opposed, please raise your cards. I give it the 2/3, ayes have it. We will cut off debate on Article 16 and it will move to the ballot.

**MOTION BY SELECTMAN LUSZEY, SECOND BY MR. JAMES BATTIS, TO MOVE THE QUESTION.**

**MOTION CARRIES**

**MOTION BY SELECTMAN LUSZEY, SECONDED BY SELECTMAN ROUTSIS, TO RESTRICT RECONSIDERATION OF ARTICLE 16**

Moderator Inderbitzen

Motion to restrict reconsideration of Article 16, Mr. Luszey, seconded by Mrs. Routsis. This will prevent Article 16 from being brought up again at this meeting. All those in favor of restricting reconsideration of 16 please raise your cards. Thank you. Those opposed? The ayes have it, Article 16 is restricted.

**MOTION CARRIES**

**Article 17: Funding for Fire Apparatus Refurbishment & Repair CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$20,000 which will be added to the Fire Apparatus Repair/Refurbishment Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will recognize Selectman Luszey to present Article 17.

Ted Luszey

Thank you Mr. Moderator. Article 17 seeks to appropriate \$20,000 to put funding into the Fire Apparatus Refurbishment and Repair Capital Reserve Fund. This Capital Reserve Fund was established in 2008 for the purpose of refurbishing and repairing fire apparatus. This Capital Reserve Fund currently has a balance of \$58,145 in it. The tax impact for this warrant article is \$0.01 cent per thousand and as previously mentioned, it was approved by the Board of Selectmen recommended 4-0 and the Budget Committee 11-0. Thank you.

Moderator Inderbitzen

Thank you. I will now open Article 17, Funding of the Fire Apparatus Refurbishment & Repair CRF. Anyone wish to discuss Article 17? Any questions, comments, amendments? If not, I'll close the discussion on Article 17.

**Article 18: Funding for Property Revaluation CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Property Revaluation Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I'll recognize Selectman McGrath to present Article 18.

Marilyn McGrath

Warrant Article 18 seeks to appropriate \$10,000 to put funding into the Property Revaluation Capital Reserve Fund. This Capital Reserve Fund was established in 2008 for the purpose of conducting future property revaluations. The

Capital Reserve Fund currently has a balance of \$111,166. The tax impact for this warrant article is less than \$0.01 cent per thousand. The Board of Selectman has recommended this article 4-0 and the Budget Committee has recommended this article 11-0.

Moderator Inderbitzen

Thank you. I'll open up Article 18 to questions, comments, amendments, the Funding for the Property Revaluation Capital Reserve Fund. Any questions, any comments? Seeing none, we'll close the discussion on Article 18 and it moves to the ballot.

**Article 19: Funding for Communications Equipment & Infrastructure CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$200,000 which will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established? This sum to come from the June 30, 2018 Unassigned Fund Balance. No amount to be raised from taxation. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

I will recognize Selectman Routsis to present Article 19.

Angela Routsis

Warrant Article 19 seeks to appropriate \$200,000 to put funding into the Communications Equipment and Infrastructure Capital Reserve Fund. This Capital Reserve Fund was established in 2013 for the purpose of repairing, replacing or improving the town's radio, communication system, equipment and infrastructure. This Capital Reserve Fund currently has a balance of \$499,894. This appropriation is coming from the General Fund unassigned fund balance. There is no tax impact for this article. The Board of Selectman recommended this article 4-0. The Budget Committee has recommended this article 11-0.

Moderator Inderbitzen

Thank you. I'll open up Article 19 to questions, comments, amendments. Yes, sir.

Fred Giuffrida, 14 Pinewood Road

First the usual disclaimer that no tax impact isn't exactly right. This money would go back to taxpayers in the non-expended fund balance, so it affects your taxes. Second question is purpose of Capital Reserves, a comment actually. The purpose of Capital Reserves is you put a little bit at a time away into a Capital Reserve Fund so that when you have a capital expense you have saved up this money that you can now use. So you see all the other capital reserve questions on this ballot you see \$10,000, \$20,000, \$30,000. \$200,000 that you're going to put into a Capital Reserve Fund? That's not a capital reserve fund contribution, that's a project. There is some expenditure that you are looking for \$200,000 for, and it just happens to be that the way of doing that is coming through the Capital Reserve Fund. \$200,000 into a capital reserve is a lot of money.

Moderator Inderbitzen

Thank you. Mr. Trost will yield to the question.

Ted Trost

I'd like to address that. Public safety radio systems are incredibly expensive for municipalities. A system like ours can cost a million, a million and a half, to replace. If someone can correct me if I'm wrong but I believe ours is very close to end of life already. So that's why the amount is so large, both because of the size of the expenditure that we're going to have to make to replace our system, and because it's coming very soon and we'd like a large amount in that Capital Reserve Fund so that when that happens there's less of an immediate impact on the taxpayer.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 19? Selectmen Luszey

Ted Luszey

Thank you. To the previous speaker, he's absolutely correct. We have been talking about replacing all of the radio, Fire communication equipment, communication towers that are obsolete. The last project that we took a look at to try to get a handle on what it might cost was close to three quarter of a million dollars. This is not a large amount considering the amount it's going to cost to upgrade the communication infrastructure. We've been working to put fiber in the communications loop, if you will, for the Town of Hudson. The last segment, and if the IT Director can correct me if I'm wrong on this figure, to go from Alvirne High School back to Town Hall is about \$70,000, it's up now. What's the latest number? So it's close to \$90,000 now just for that one piece. If you take a look at all the pieces that goes into making all of that work, it's not an inexpensive item. It's very costly.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 19, Capital Reserve Fund for Communication Equipment & Infrastructure. Further discussion? None seen, I'll close the discussion on Warrant Article 19. Selectman Coutu.

Roger Coutu

I'd like to make a motion to restrict reconsideration of Articles 17, 18 and 19.

**MOTION BY SELECTMAN COUTU, SECONDED BY SELECTMAN ROUTSIS, TO RESTRICT RECONSIDERATION OF ARTICLES 17, 18 AND 19.**

Moderator Inderbitzen

Selectman Coutu moves to restrict reconsideration of Articles 17, 18 and 19. Seconded by Selectman Routsis. Restriction of reconsideration means they can't be brought up later in the meeting. Are you ready for that vote? All in favor of restricting 17, 18 and 19 please raise your cards. Thank you, those opposed to restriction. The ayes have it. Articles 17, 18 and 19 are restricted.

**MOTION CARRIES**

**Article 20: Funding for Library Improvements CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Library Improvements Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 6-5)

I'll recognize Selectman Morin to present Article 20.

David Morin

Warrant Article 20 would raise and appropriate \$30,000 to be added to the Capital Reserve Fund previously established in March 2007 for the purpose of improving and renovating the building, replacing and repairing capital equipment at the George H. & Ella M. Rodgers Memorial Library. The Library Trustees have proposed this warrant article. Hudson voters would be the agents to expend from this fund. This warrant article would add \$0.01 cent to the tax rate. Recommended by the Board of Selectman 4-0. Budget Committee recommended it 6-5, and I would like yield to the Chairwoman of the Library Trustees Robin Rodgers to speak on this article.

Moderator Inderbitzen

Selectman Morin yields to Mrs. Rodgers.

Robin Rodgers

Last year we put together a Capital Reserve Fund and we put \$1 into it to start the fund. The building is currently going to be nine years old, seems like it goes by really fast. Things happen. We've had trees that need to come down, we've had air conditioners that need to be fixed, and all of those things has just come out of our budget, which

you know how that goes. So what we want to do is just put a Capital Reserve so that when things break down we can maintain the gorgeous library that we have.

Moderator Inderbitzen

Thank you. I'll open up Article 20 to questions, comments, concerns. Mr. Trost, you can speak up here. You don't have to run all the way down the other end. I'll recognize Mr. Trost.

Ted Trost

A small correction. This was established in 2017, a year ago roughly, not 2007. We the voters of this town established this so that when there is a major cost for renovation or improvements to the Rodgers Memorial Library there would be money there in order to do it to reduce the major impact all at once on the voters, on the taxpayers. So it's kind of a pay it now or pay it later. I want to remind the voters that this fund is accessible to be spent only upon vote of the voters. It isn't something that the Library Trustees can vote to do, so you still maintain control of this money. But it's a good investment to make sure that when something does happen or when the voters decide that an improvement needs to be made that money is there for them.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 20, Library Capital Reserve Fund, Library Improvements Capital Reserve Fund. Seeing none, we will close the discussion of Article 20.

**Article 21: Establish Municipal and Transportation Improvement CRF**

Shall the Town of Hudson vote to establish a Municipal and Transportation Improvement Capital Reserve Fund under the provisions of RSA § 35:1 and RSA § 261:153, VI, to collect an additional motor vehicle registration fee in the amount of \$5.00 for the purpose of supporting said Fund? The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles and antique motor vehicles or motorcycles. The funds may be used for improvements in local or regional transportation systems, including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities, electric vehicle charging stations, public transportation, engineering, right-of-way acquisition, and construction costs of transportation facilities, including electric vehicle charging stations, and for operating and capital costs of public transportation. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements, but may not be used to offset any other non-transportation appropriations. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 6-5)

I will recognize Selectman Coutu to present Article 21.

Roger Coutu

Thank you Mr. Moderator. If I might Mr. Moderator, we've had a discussion about making a couple of statements. I want to thank the Budget Committee this year for doing an outstanding job. This is one of the most productive Budget Committees we've had in a long time and I appreciate all of the work, though I don't always agree with your final recommendation or not recommending. But you've done due diligence for the taxpayers and I hope you will reconsider your votes on some of the matters. The Board of Selectmen are very proud to serve. We too have done, I think, an outstanding job in preparation of our budget this year. So thank you to the help of the Town Administrator and the Finance Director who assists us every day with all of the money that we have and all the money that we need and make recommendations and we're proud of our department heads. And I appreciate you Mr. Moderator and the work that you are doing.

Moderator Inderbitzen

Let's skip to Article 21.

Roger Coutu

An awful lot of language in the warrant article. I didn't get to speak much today. An awful lot of language in Article 21. We're given scripts, I'm going to get off the script just to raise \$5. Initially I was opposed to this and I've changed my mind. I voted, along with my peers, to recommend the warrant article but I did so at that time because I thought it was a decision the voters should have to make, whether or not you're willing to pay an additional \$5 at the time of registration. If the voters pass this we will raise approximately, based on the number of vehicles we know that are registered every year in the town. We will raise approximately \$150,000 which will be set aside in a Transportation, and that's a key word, Improvement Capital Reserve Fund. We can't take the money and willy-nilly just go out and do something like build something or whatever, unless it relates to transportation improvements. Those of you who always applaud the work that the Road Agent does in this town with regards to how he maintains our roads. He's always involved in construction projects on our roads and you've seen the refurbishment of an awful lot of roads in the Town of Hudson. Thanks to the voters of Hudson who realized that the Road Agent was falling behind in his plan to keep our roads modern and safe. This \$150,000 isn't an awful lot of money, it probably won't even pave a mile of roadway. However, a long period of time we can accumulate enough money that should a major project need money, like a bridge, we know that those are very expensive. We'll have a Capital Reserve Fund that we can fall back on. We could also use the money to improve intersections in our community. So I agree that the voters should decide whether or not they want to pay the additional \$5. The State of New Hampshire, through a couple of RSAs, have granted municipalities the ability to do this. A lot of municipalities have undertaken it. Manchester raises over half a million dollars a year because obviously they have a lot more cars to register every year. So it's something for you to consider. If you vote no and the majority is no, you won't have to pay the additional fee. But if the majority say yes the \$5 fee will be put into a Capital Reserve Fund for Transportation Improvements only. I now support it and I hope you will as well. Thank you.

Moderator Inderbitzen

I'll open up Article 21 to discussion, comments, and amendments. Mr. Trost.

Ted Trost

I'd like to propose an amendment.

Moderator Inderbitzen

Mr. Trost to propose an amendment.

Ted Trost

I'd like to strike the words "electric vehicle charging stations" from the warrant article.

Moderator Inderbitzen

Hold on, let me find that. It's in there twice, isn't it? Yes, it's actually in there twice. Did you want to strike both?

Ted Trost

Yes please.

Moderator Inderbitzen

Mr. Trost moves to strike the words "electric vehicle charging stations" twice in the article. Seconded by Selectman Luszey. Speak to the amendment. We are now on the amendment.

**MOTION BY TED TROST, SECONDED BY TED LUSZEY, TO REMOVE THE WORDS "ELECTRIC VEHICLE CHARGING STATIONS" TWICE IN THE ARTICLE.**

Ted Trost

So I do not believe it's the Town's responsibility to be subsidizing a particular method of fuel or powering vehicles. We should leave that up to the individual drivers. We don't subsidize gasoline stations. I'm definitely in support of this as far as building roads, bridges, and so on but I don't think that electric vehicle charging stations should be within the scope of this warrant article.

Moderator Inderbitzen

Thank you. On the amendment now to strike the words "electric vehicle charging station". Who wishes to speak on the amendment? Anyone wish to speak?

James Battis, 6 Potter Road

As I read that it just offered the electric vehicle charging station as an example. By striking the words, are you going to say that we should not do them? It seems to me that if they're not included then that's still part of a potential use of this. If you intend to remove it why don't you say "not including"?

Moderator Inderbitzen

Thank you. Question of the maker of the amendment.

Ted Trost

That's a great point. I think it would be my intent to prevent spending money on electric vehicle charging stations. I think I'd have to add language to that in there in order to prevent that. Simply leaving that out might leave that open to interpretation that it would allow that so that would be my next step then.

Moderator Inderbitzen

Well we're still on this amendment so let's deal with amendment to strike the words.

James Wilkins, 112 Belknap Road

While you're looking at what drivers should or should not support I would suggest that motor vehicle owners should also not be forced to pay for public transportation, even though it may be valuable.

Moderator Inderbitzen

Thank you. So you are in favor of the amendment? This is just the amendment now.

James Wilkins

I'm in favor of the amendment and I'm in favor of extending it.

Moderator Inderbitzen

Thank you. Further discussion on the amendment to strike the words, twice, "electric vehicle charging station". Selectman Coutu.

Roger Coutu

With all due respect to the Chairman of the Budget Committee I oppose the amendment. There's nothing in here about bridges but we can do something for bridges. It's anything that's related to transportation. I mean, it doesn't mean that we are going to build bicycle paths either. One of the things that we get accused of, and that's all three, the Budget Committee, the Board of Selectmen and the School Committee, is that we don't have foresight to the future. We neglect to take into realization sometimes in the outlying years how things are going to change. We all know that electric vehicles are a thing of the future, the immediate future. Some of the major automobile manufacturers today, General Motors in particular, made an announcement that they are going to increase by 20%

the amount of vehicles that they make that are co-powered with gas and electricity. I've seen charging stations in many municipalities. There's some in Chelmsford, Massachusetts that comes to mind. There are one or two here or there. They are coin operated. They are not subsidized by us. They're paid for by coins that are placed in the meter and the coins or amount of money determines how much charge you are going to get, whether you're going to refuel the power by 20%, 30% or 60%. The more you want to charge, the longer you keep your vehicle there, the more expensive it gets. And there are companies, and we'd research this if we were going to go in that direction., it doesn't mean we're going in that direction. We would have a company come in hopefully that would put the machines in, the power stations in, they would own them, they would maintain them and they would keep the money. We don't want anything to do with it. That's the right way, the right approach to do it. I don't like parking meters. I don't want to be in the parking meter business and I certainly don't want to have to have somebody going out collecting money out of a coin operated power station. So we would look at those aspects. To remove the language simply is just not giving thought to what the future needs are going to be for our community. If five years, ten years down the road there are a lot of people in the Town of Hudson who have electric vehicles and they're suddenly coming down School Street, which is where Town Hall is located, or Library Street, wherever it's located, and all of a sudden they realize they're running out of power, they can just pull in and get a charge and get themselves back home because that's going to happen. So I'm going to oppose it. I don't think it's necessary to remove any language. Though lengthy, it's well written and it's in conformance with the RSAs that the State has recommended.

Moderator Inderbitzen

Thank you. Mr. Battis you asked a question. Mr. Luszey and then Mr. Battis.

Ted Luszey

Thank you Mr. Moderator. I'm actually rising in favor of this amendment. The electric charging station, as one of the previous speakers stated, is nothing more than a gasoline station for the electric vehicle and that will be driven by the free market. If electric vehicles become popular and demand to have refueling stations every mile or two miles or ten miles, the Exxon's and Mobile's and whoever will put those charging stations where they make sense economically. What this is, this is nothing more than the government trying to persuade the population in a particular use of technology or behavior. Government uses taxes to modify the social behavior of its citizens and that's why I am actually in favor of this. If the free market wants to support the electric cars and charging stations, so be it.

Moderator Inderbitzen

Mr. Battis, you had a comment? No, okay. Selectman Routsis and then Mr. Lavoie

Angela Routsis

I actually just want to say that I'm in opposition of the amendment and I think it's because when everyone so far has talked about this they've talked about it in regards to public and the people of the town, and we haven't taken into consideration if our municipality happens to get electric vehicles. So if we happen to, as a municipality, get electric vehicles for our employees, our Police Department, anything like that, this will help cover the cost of having those installed.

Moderator Inderbitzen

Thank you. Mr. Lavoie

Lee Lavoie, 58 Windham Road

I'd like to move the question.

**MOTION BY LEE LAVOIE, SECOND BY TED LUSZEY, TO MOVE THE QUESTION.**



Moderator Inderbitzen

Okay. Mr. Lavoie moves the question, seconded by Mr. Luszey, to cut off debate on the amendment. The amendment is just to the removal of the words, but the vote right now is to stop debate and move to a vote on the amendment. If you wish to cut off debate on the amendment #1 please raise your voter cards. Thank you. Those opposed please raise your cards. It's 2/3, the ayes have it. Debate is limited.

**MOTION CARRIES**

We are now going to take a vote on the amendment, to remove the words "electric vehicle charging station" in the two sections in the warrant article. If you are in favor of removing that wording please raise your voter cards. Thank you. Those opposed? I think those opposed have it. The nays have it, the amendment fails

**AMENDMENT #1 FAILS**

We are now back on Article 21 as written for further discussion.

Normand Martin, 3 Edgar Court

I just want to point out that the State of New Hampshire collects taxes when you pump gas at the gas station. Those taxes are supposed to be used for road improvements. The State of New Hampshire now passes laws that you see listed in this Warrant Article so municipalities can now collect \$5 from every person who registers a vehicle to repair the roads that the State has an obligation to repair with that gas tax. So it's an additional tax to you folks, it's an additional tax to me, but remember, not everybody is paying for it. It's the people who are registering their vehicles and, let's go back, people from out of state who use these roads as well. Thank you.

Mary Joy Gasdia, 4 MacCann Road

I'd like to make an amendment to Article 21. I'd like to make an amendment to strike the words "and to name the Board of Selectmen as the Agents to Expend". My point of that would be similar to what we heard the previous speaker on the Library say. This would go into a Capital Reserve Fund but it would have to go in front of the voters any time there was a question as to how to use those funds. So therefore, if something happens similar to what Mr. Trost on the Budget Committee suggested regarding the question of electric cars, it would then go to the voters to decide if that's something we needed or not. That would be my reasoning for the amendment.

Moderator Inderbitzen

Let's get a second first. Do we have a second for that? Yes, Mrs. Benson seconds.

Mary Joy Gasdia

So that's my reason for the amendment is it would then allow it to go to the voters.

**MOTION BY MARY JOY GARDIA, SECONDED BY LINDSEY BENSON, TO AMMEND BY REMOVING THE WORDS "AND TO NAME THE BOARD OF SELECTMEN AS THE AGENTS TO EXPEND".**

Moderator Inderbitzen

The amendment is to strike the words "and to name the Board of Selectmen as the Agents to Expend". We'll talk about the amendment only at this point. Mr. Trost.

Ted Trost

So I think I'm in favor of this. It seems that most of the projects that are listed there would be something that we would be able to see in advance and have time to vote on, and not something urgent enough that we would need to name the Selectmen as agents to expend, unless I'm wrong.

Moderator Inderbitzen

Thank you. Oh, you wanted to speak on the other thing. Yes sir, Mr. Battis.

James Battis

Point of Order. If that amendment carries does it have to be replaced with something that says the voters are the agents to expend? Does an agent have to be listed?

Moderator Inderbitzen

Capital Reserve Funds, unless the agents to expend are listed, then it has to be the Town Meeting, the voters, that would make that determination and it would have to be brought forward.

Lindsey Benson, 13 Par Lane

I'm in favor of this amendment. I think it's a great idea to build a Capital Reserve Fund specifically for transportation. I think by this amendment it will more likely be passed through in this way as well from the Town. It's given more power to us to decide where that money goes, as opposed to, with all due respect, the Board.

Moderator Inderbitzen

Thank you. Further discussion on the amendment to remove "Board of Selectmen as Agents to Expend". Mr. Coutu.

Roger Coutu

Again, with all due respect to the previous speakers who support the amendment, I oppose the amendment and I'll tell you why. There was, I thought, some misrepresentation or some clarity, something that needs to be said. The State does collect money at the gas tanks in order to repair roads, State roads. I don't know where you live, I live on Rita Ave. The State has no responsibility for Rita Avenue. The Town of Hudson does. This money will go to improvements to roads and intersections that are not funded by the State. They are maintained by the Town of Hudson, so I wanted to make that point clear. In terms of the amendment on the recommendation to expend, in the past it had been... An awful lot of Capital Reserve Funds, in order to be expended, had to go before the voters. As you know, if an emergency were to arise in April, May, June and we had to wait for the voters in the next election, which would be the following March, to make a decision on expending money that was put aside for a specific purpose, and the need for that specific purpose arose. If you ran your budget at home like that and your plumbing went, would you want to wait until the following March and this happens in August, because you didn't appropriate any money to fix any plumbing? This is a greater magnitude than plumbing, I understand that. It's not being greedy or controlling to have the Board of Selectmen. You elect us to represent your best interest. I hope I've done that. I hope that this Board has done that. From my observation I think we have. We don't, again and I hate using the term but I will use it, willy-nilly just grab your money and spend it. We give due diligence and consideration for any requests that come before us. A road project would be something that would come before us through the Engineer or the Road Agent. Again, if we have to put off a project because we have 100 year flood in May and we don't have monies readily available, but we have them in Capital Reserve Funds, and we have to wait until the following March to come to you and say Oh by the way we need to take this money to repair that road that has a huge pothole in it that's been there for seven months. So I hope you will respect our decision making process. You've elected us to represent you and to manage our money. I think we've done a damn good job and I hope and trust that you will trust that we will make the right decision by allowing us to be the Agents to Expend. Thank you.

Moderator Inderbitzen

On the amendment to remove "Board of Selectmen as Agents to Expend". Yes sir.

John Knowles, 51 Quail Run

I just have a question about the previous speaker what he said. I've read this like five times and all I see in there is it's used for improvements, not for repairs. So it seemed to me is it fair to say that those are probably not going to be emergencies?

Moderator Inderbitzen

Question of the Board. Selectmen Coutu

Roger Coutu

My understanding is that under RSA 35:1 and 261:153, the Transportation Improvement Capital Reserve Funds, if a portion of a bridge should collapse, I think fixing it will improve the bridge. I think it would be allowable. I understand it's a question of interpretation, most RSA's are. Some of them are subjective at best. I think that it has been our intent, this sitting Board anyway, when looking at this particular warrant article, that this money would be used primarily to assist the Road Agent with expanding on paving the roads in the Town of Hudson. I think that's going to be its primary use. Other than that, unless the Town Engineer comes in and tells us that a certain intersection needs improvements, I don't see any other reason that we would just spend this money.

Moderator Inderbitzen

Thank you. Further discussion on the amendment.

Lee Lavoie

I'd like to make a motion to move the question.

**MOTION BY LEE LAVOIE, SECONDED BY LEO BERNARD, TO MOVE THE QUESTION.**

Moderator Inderbitzen

Mr. Lavoie moves the question, seconded by Mr. Bernard, to cut off debate. A motion has been made to cut off debate on the amendment by Mr. Lavoie, seconded by Mr. Bernard. Are you ready for that question? If you are in favor of cutting off debate and taking a vote on amendment #2 as I've got it, cutting off debate, raise your voter cards please if you are in favor of cutting off debate. Thank you. Those opposed to cutting off debate? I think we have a 2/3, it passes. We've cut off debate.

**MOTION CARRIES**

**ON THE AMENDMENT #2, TO REMOVE "AND TO NAME THE BOARD OF SELECTMEN AS AGENTS TO EXPEND".**

The amendment is to strike the words "and to name the Board of Selectman as Agents to Expend". If you are in favor of that amendment please raise your cards. Thank you, those opposed to the amendment? Ooh, Chair's in doubt. I'm going to do a count. Mrs. Guessferd, could I impose on you to do a count for me? Mrs. Gasdia? I'm going to ask some people, Mr. Knowles? I'm going to ask people, I'm going to do a standing count. Who made the motion? Oh Mrs. Gasdia made the motion, you don't have to, that's ok. Lisa Nute will do it. Mr. Knowles, Lisa Nute and Mrs. Guessferd. I think all I need is three people. I'm going to tell you what to do. I'm going to ask you to raise your cards again when we're ready and they are going to count them so we can get a count. I was in doubt as to whether it was pretty even. Mrs. Guessferd, if you would do this section here and the people standing back there. Nobody move! Mr. Knowles, would you do this up here, this section in here with the table over there, and then Mrs. Nute, if you would do the front up here and in the back where the selling is. So everybody stay where you are. We're going to ask you if you are in favor of the amendment to remove the words "and to name the Board of Selectmen as Agents to Expend" please raise your cards. Thank you. Those opposed please raise your cards. We have 37 yes votes, 36 no votes, the amendment passes by one. Shows you every vote counts. The amendment passes. Excuse me, please be in order

**AMENDMENT PASSES**

Article 21, as amended, with “and to name the Board of Selectmen as Agents to Expend” has been removed. We will continue our discussion on Article 21, as amended.

James Battis, 6 Potter Road

I just have a question on why certain vehicles were exempted from this fee. Is that in the RSA?

Moderator Inderbitzen

The response is yes those vehicles were excluded within the RSA itself. Yes, sir?

Fred Giuffrida, 14 Pinewood Road

I just heard the Selectmen say that we're going to use this for paving. There's a paving budget, you have paving in your budget. So this basically amounts to being about to say, Look we didn't raise your taxes but we're going to institute a \$5 fee on your registration. So I find it amusing. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 21 as amended. Anybody else wish to discuss Warrant Article 21?

*Question from the audience on the vote on the amendment if it requires 2/3?*

Moderator Inderbitzen

No it's a simple majority. This warrant does not require a 2/3, it is not a bond. Capital Reserve Fund creation is by simple majority at the ballot. Mr. Trost then Mr. Wilkins.

Ted Trost

I'm generally in favor of user fees as it more closely sends the cost of items to the people who are using it. That's all I have to say, so I'm in favor.

Moderator Inderbitzen

Mr. Wilkins, on Article 21

Jim Wilkins

I just have a comment. It looks to me like this is kind of a back door way to fund the Nashua Rail extension. Would it be applicable to that? Could this money be applied to that?

Moderator Inderbitzen

Question, does this apply to extension of rail? I don't know if we have any rail in Hudson.

Ted Luszey

I don't think we have any specific rail here.

Jim Wilkins

It's regional which would include Nashua I think.

Ted Luszey

It could include Hudson, right? Depending on where they put stations and rails and all that.

Jim Wilkins

Right, but the wording says local or regional transportation systems.

Ted Luszey

Exactly, right, so I believe, unless our attorney states otherwise, the answer is yes, it could be used for that.

Moderator Inderbitzen

Further discussion, yes sir.

Richard Empey, 104 Musquash Road

Out of curiosity I'd like to ask the Town Clerk what the approximate number of registrations we sell per year so I have an idea of what kind of money I'm talking about here.

Town Clerk Patti Barry

30,000 excluding the exempted vehicles.

Richard Empey

30,000 registrations times five. Thank you.

Moderator Inderbitzen

Thank you. I think that number came up before. It'd be about \$150,000 per year. Yes sir.

Ray Gendron, 7 First Street

This seems like a permanent tax to me. If we have work that's needed in the transportation area I don't know why we can't consider them as additional articles on the budget. We must have, after all these years, emergency funds that we use for taking care of these things that pop up between elections. Isn't there such a thing, such a device?

Moderator Inderbitzen

Question of the Board, is there such a method of handling of emergencies. Selectman Luszey will yield.

Ted Luszey

The answer is yes, we do have a contingency fund for a major emergency should arise.

Ray Gendron

So this seems like an extraneous kind of permanent tax and there's no fixed amount, it just goes on forever. I don't think that's a good idea at all.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 21. Seeing none I will close the discussion on Warrant Article 21.

#### **Article 22: Revised Property Tax Exemption for the Elderly**

Shall the Town of Hudson vote to modify the elderly exemptions, pursuant to RSA 72:39-b, from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$105,000; for a person 75 years of age up to 80 years, \$125,000; for a person 80 years of age or older, \$150,000? To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than

\$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved, this article shall take effect for the 2018 property tax year. (Recommended by the Board of Selectmen 4-0)

I will recognize Selectman McGrath to present Article 22.

Marilyn McGrath

Warrant Article 22 seeks to revise the Elderly Exemption for those property owners who meet the qualifications. Property owners must be at least 65 years old and have been a New Hampshire resident for at least three consecutive years and owned the real estate individually or jointly. This article raises the annual net income level from \$35,000 to \$45,000 for a single property owner and it raises the annual combined net income level from \$45,000 to \$55,000 for married property owners. This article also raises the net asset level from \$150,000 to \$160,000 for both single and married property owners, excluding the value of the residence. The exemption amounts remain the same, only the income and asset amounts have changed. If approved the new exemption amounts take effect on April 1, 2018. There is no tax impact for this warrant article. The Board of Selectmen has recommended this article 4-0.

Moderator Inderbitzen

Thank you. I'll open Article 22 to discussion, comments.

Gary Gasdia, 4 MacCann Road

I know I'm going to make a ton of enemies when I say what I'm about to say so I apologize in advance. This has a very nice feel to it. It sounds good but if I play this out in my head this seems to me that we would now be attracting people who struggle to pay property tax into this town based solely on their age. We struggle year after year. I came up here in the School session and talked about how we have to attract families to this town. And we need to attract families that want progress and all these things. If we're looking to help people who don't have the money to pay property taxes then let's strike all the age requirements and say, if you make less than x amount of money we're going to give you an exemption. I would sort of be in favor of that. I wouldn't feel great about it but I'd be like, ok we're helping everybody that doesn't have money. But what this says to me is we're just going to get 55+ community after 55+ community after 55+ community and our school budget is going to collapse. All the services that keep us progressing into the future are just going to go away. This has a nice kumbaya feel to it, and my heart goes out to anyone that can't afford it, and if we want to help everybody that can't afford it I'd love to see that amendment. But this is just attracting the wrong people to town. I'm sorry, this is a death knell to this town. To me I am against it more than I've probably ever been against anything I've seen up here before. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22. Selectman Luszey

Ted Luszey

Thank you Mr. Moderator. To the previous speaker, most people that live in 55 and over communities that have been built will not meet the criteria for an exemption, so that's not a 100% true statement, because it talks about the net assets except for their living residence if you will. To live in some of these 55 & older, your net assets, so they are talking about their 401k's and pensions and stuff like that. They will not meet this exemption.

Moderator Inderbitzen

Thank you. Yes sir?

Ed Duchesne, 10 Spruce Street

Most people who live in the over 55 communities pay taxes. They pay the school taxes and they don't have children attending those schools, so they're being taxed twice in a sense. But my other point is my understanding of this tax

break is that it's not a gift or anything like that, it's a deferment of taxes so that when a property is sold those taxes that were exempted have to be paid at that time.

Moderator Inderbitzen

No, that's not true.

Ed Duchesne

I got that information from our Finance Director.

Moderator Inderbitzen

Then we'll ask the Finance Director, Mrs. Carpentier, to respond.

Finance Director Kathy Carpentier

There is a separate program that some exemption is given to defer, disabled or elderly people, but it is a whole different process. This is a tax exemption that's given every year to the taxpayer who qualifies under these things. But there's other homeowners that can come and plead their case to the Board and that's called an Elderly Deferral, so when their house is sold (the deferment is paid). But there's only 20 or so people who fall into that.

Moderator Inderbitzen

Thank you. Further discussion. Yes sir, Mr. Battis.

James Battis

I'd just like to know, do we know the number of exemptions that we grant every year versus the number of people who meet this age category?

Moderator Inderbitzen

Question of the Board. Do we have a number of people who are getting exemptions right now? We do not.

Laurie Jasper, 83 Old Derry Road

A clarification? Is this just increasing the amount as allowable net income for single and married people? And is that because of cost of living? I want to know that, and then the other thing I want to make a statement. I'm tired of hearing that it's schools versus town. I'm tired of hearing that if they can't afford it, get out of town. We have people who have lived here all their lives, have worked hard and made this town what it is, and I don't think it's right to say then they should just leave because they can't afford it anymore. We have a responsibility for all people who live in town, from the youngest to the oldest. I respect my elders and I wish everyone could stay in their houses as long as they are able to, and if this is going to help them then I'm in favor of it. I also wonder in the 55 & older communities people are saying those are building more, we're getting more of those than ever. Who decides whether the 55 & older are allowed to have children and grandchildren living with them? Is that something that's put a stipulation by the town? Do we have that stipulation? So I'm wondering if some of those 55 & older places have children living in them which is also affecting the town and school.

Moderator Inderbitzen

Thank you. There's some questions in there, Mr. Malizia will yield.

Town Administrator Steve Malizia

So the first part that you asked, what we changed was the income and net asset level. They have not been changed since 2008, so that's been ten years. So it's approximately every ten years the Board looks at those numbers and proposes a change. It's just the income and the assets. The exemption amount and the ages remain the same, they

have not changed, to answer that. And that's the same on the Disability one which follows. There's a second one here for Disabled. It's the income and assets, and again, that was ten years ago for the one too.

Moderator Inderbitzen

Thank you, and Ms. McGrath will yield.

Marilyn McGrath

To clarify on the 55 & older developments, and the 62 & older developments. 55 & older only one of the residents has to be 55 and they can have younger children. So those developments can have school age children in that area. 62 & older both residents of the home have to be 62, they can't be younger than that, therefore it eliminates any school age children.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22.

Lee Lavoie, 58 Windham Road

I'm in support of this first off and second of all we do send school buses, I'm putting my School Board hat on, we do send school buses to 55 and older communities, so just to clarify.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22, to Revise the Property Tax Exemption for the Elderly.

Jim Wilkins

What are we changing this from? What are the current numbers?

Moderator Inderbitzen

Ms. McGrath will yield.

Marilyn McGrath

I'll read both paragraphs again so it's clear. The article raises the annual net income level from \$35,000 to \$45,000 for a single property owner, and it raises the annual combined net income level from \$45,000 to \$55,000 for married property owners. So it's a \$10,000 delta. The article also raises the net asset level from \$150,000 to \$160,000 for both single and married property owners, again, a \$10,000 increase.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22.

Michael Drouin, 6 Coll Street

I've lived in Hudson all my life. My father who is not with us anymore was 90 years old. He couldn't afford to live in the place anymore. After a while, he built the house, he worked all his life, fought in World War II, and eventually was faced with the choice of selling or you know. I gave him part of my pay from the Navy when I joined. I think that should not be dollars but a percentage instead. When you build your house, if you have some land in Hudson, you got an old farm, that's a lot more than the average property. I think we should protect our elderly.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22.



Alejandro Urrutia, 9 Campbello Street

I support this article. I don't really believe this is a way to bring out the wrong people to the town. I believe it's a way to protect our elderly because there are restrictions. If there is somebody that needs to live here for a period of time or several years. Nobody is going to move to Hudson from another town to have a benefit of three years, especially if you are an elderly person. So I really believe to be friendly with our elderly people, especially those that have a very limited income. I believe it's the right thing to do. So my opinion is to support Article 22. Thank you.

Lori Robicheau-Pagan, 7 Catalpa Drive

First I want to say that I'm in support of this article. The Budget Committee doesn't vote on it because it doesn't have a tax impact but if we had I would have supported it. I would hate to think that we're valuing our residents based on how much they make a year, and I don't feel that the quality of people who will be attracted to town has to do with what their yearly income is. Secondly, I would just like to point out that for the elderly and disabled, which is in the next article, they're on fixed incomes which is different than the general population. So because they're on fixed incomes sometimes it's more difficult for them to make those payments and that's why we give them this break, I guess I would say. I'm in support.

Moderator Inderbitzen

Thank you. Ms. McGrath

Marilyn McGrath

Again, just to clarify for the previous speaker. The article raises the net asset level from \$150,000 to \$160,000 for both single and married property owners. The part that I want to clarify and be clear about, it excludes the value of the residence. So the property and the home, it excludes that value, so it's 401k's and other assets that would exceed that.

Moderator Inderbitzen

Thank you. Yes sir, Mr. Battis for a second time.

Jim Battis

For clarification, Mrs. McGrath discussed the asset values and income values. I assume the exemptions themselves have not changed, is that what you're telling us?

Moderator Inderbitzen

That is correct. Any further discussion on Warrant Article 22.

Glenn Della-Monica, 30 Bush Hill Road

When my father-in-law moved here, he just passed away last year, but when he moved here, he's a World War II vet and he was getting probably close to 10% on investments he had in the bank account for his retirement. By the time he died they were down to about 3%. So for a lot of older folks, especially in this particular financial market, any little bit we can give them to help is really appreciated.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22

Ted Trost, 63 Rangers Drive

I'd like to move the question.

**MOTION BY TED TROST, SECONDED BY TED LUSZEY, TO MOVE THE QUESTION.**

Moderator Inderbitzen

A motion's been made, seconded by Mr. Luszey, to cut off debate on Warrant Article 22. If you are in favor of cutting of debate on Warrant Article 22 please raise your cards. Thank you. Those opposed to cutting off debate? The ayes have it by 2/3, it passes. Warrant Article 22 will move to the ballot.

**MOTION CARRIES**

**MOTION BY SELECTMAN LUSZEY, SECONDED BY LEE LAVOIE, TO RESTRICT RECONSIDERATION OF ARTICLES 20, 21 AND 22.**

A motion is made by Selectman Luszey, seconded by Mr. Lavoie, to restrict reconsideration on 20, 21 and 22. You all know what we're doing here? They can no longer be brought up. We only have three more articles. If you are in favor of restricting reconsideration of Articles 20, 21 and 22 please raise your cards. Thank you. Those opposed to restricting? The ayes have it, 20, 21 and 22 are restricted.

**MOTION CARRIES**

**Article 23: Revised Property Tax Exemption for the Disabled**

Shall the Town of Hudson vote to modify the exemption, pursuant to RSA 72:37-b, for the disabled? The exemption based on assessed value, for qualified taxpayers shall be \$105,000. To qualify, the person must have been a New Hampshire resident for at least five years, and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$45,000, or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000, excluding the value of the residence. If approved, this article shall take effect for the 2018 property tax year. (Recommended by the Board of Selectmen 4-0)

I will recognize Selectman McGrath to present Article 23

Marilyn McGrath

Warrant Article 23 seeks to revise the Disabled Exemption for those property owners who meet the qualifications. Property owners must have been a New Hampshire resident for at least five years and own and occupy the real estate individually or jointly. This article raises the annual net income level from \$35,000 to \$45,000 for a single property owner and it raises the annual combined net income level from \$45,000 to \$55,000 for married property owners. That's an increase of \$10,000. This article also raises the net asset level from \$150,000 to \$160,000 for both single and married property owners excluding the value of the residence. Again, a \$10,000 increase. The exemption amounts remain that same, only the income and asset amounts have changed. If approved the new exemption amounts take effect on April 1, 2018. There is no tax impact for this warrant article. The Board of Selectman has recommended this article 4-0.

Moderator Inderbitzen

Thank you. I'll now open Warrant Article 23 to comments, questions, and amendments. Anybody have questions on Warrant Article 23? Seeing none, I'll declare Warrant Article 23 closed.

**Article 24: Ratify Agreement between Board of Selectmen and Hudson United Soccer Club**

Shall the Town of Hudson, pursuant to RSA 41:11-a, vote to ratify an agreement between the Board of Selectmen and the Hudson United Soccer Club (HUSC) renewing an agreement for the HUSC's semi-exclusive use of "Freedom Field I" soccer field on Route 102 adjacent to the Hills Garrison Elementary School during the regular soccer season, March 1st thorough November 30th, for a period of 15 years beginning September 1, 2018. Copies of the full text of the Agreement are available at the Town Clerk's office. (Recommended by the Board of Selectmen 4-0)

I'll recognize Selectman Coutu to present Article 24.

Roger Coutu

Thank you Mr. Moderator. Simply stated this is an agreement with the Hudson United Soccer to extend their use of the land that they presently use. I'm going to tell you from first-hand knowledge they have been great tenants of the property. They have contributed much to the community and have assisted a lot of kids who want to get into a soccer program besides having their own competitions. I urge you to vote to allow us to extend the contract and allow Hudson United Soccer Club to stay in Hudson and continue the fine work and great athletic activities that they have pursued on that property. Thank you.

Moderator Inderbitzen

Thank you. I'll open Article 24 to questions, comments, amendments. Anybody wish to address Article 24? If not, I'll close the discussion on Article 24.

**Article 25: Allow Keno Games in Hudson (by Petition)**

Shall we allow the operation of keno games within the town? (Recommended by the Board of Selectmen 4-0-1)

Is there any of the petitioners here? I wasn't able to reach anyone. Are the petitioners present who would like to address Article 25, allowing Keno games in Hudson? There being none, I will open Article 25 to questions, comments. This is wording prescribed by law and it will appear on the ballot just the way it's worded here. Anybody have any questions? Yes sir.

Alejandro Urrutia, 9 Campbello Street

I just have a couple of comments about this. First, this really has a good benefit to the town, to the business. Second is what I see is the people who have more economic challenges, they tend to go to the lottery and play the lottery and gambling. I can see people, there is, I go to other places to buy something, water or something, and they are playing Keno. Sometimes they spend a lot of time over there. So my doubts are if, what are the benefits for the Town to have Keno in the town? My second thing is we are giving to people who are struggling for economic reasons an opportunity to spend time over there just gambling money. My second question is if we do not have Keno in Hudson, we are not going to receive the benefits that Keno can give to the State for education purposes? Thank you.

Moderator Inderbitzen

I'll answer some of those. There is a hand-out, questions and answers on Keno, prepared by the New Hampshire Municipal Association in the back of the room you can pick up that were on the hand out table. The Keno is to be spread among all the towns whether they approve Keno or not. They will be spread to all of them who have full day Kindergarten. So you have to have full day Kindergarten in order to get the benefit. If Keno isn't allowed in Hudson we still get the benefit but we'd have to have full day Kindergarten. If we vote for it then yes, we would get the benefit, but we wouldn't get the benefit unless we change from half day Kindergarten to full day Kindergarten. So that's where the benefit is going. So right now Hudson wouldn't get anything out of it unless we made a decision later next year to expand to full day Kindergarten and then we would get some of those monies back from the State based on what they collect. That's my understanding of it. If you read the questions and answers, it explains all of that.

Any further discussion on Warrant Article 25?

Stuart Schneiderman, 10 Third Street

I couldn't help myself, I tried not to but... This was a petition?

Moderator Inderbitzen

This was a petition article, I should have mentioned that up front. I'm sorry.

Stuart Schneiderman

And none of the people who ran this petition drive showed up here, am I correct?

Moderator Inderbitzen

Well I asked if anyone was here from the petition.

Stuart Schneiderman

Who are willing to take responsibility? I'd like to propose an amendment that allow the operation should be struck and shall we study the operation?

Moderator Inderbitzen

The amendment is out of order. This wording is prescribed by State law and cannot be changed. It's one of those things where you cannot change it because that's the way the State wrote the law.

Stuart Schneiderman

Ok, so we can only amend it, we can't strike it down?

Moderator Inderbitzen

You can't amend it, you can't add anything to it. You can only discuss it and then the people will vote on it. That's the way the law was set up.

Stuart Schneiderman

It seems so moot without the Kindergarten full day.

Moderator Inderbitzen

Well then you can talk to our State Representatives about that.

Stuart Schneiderman

If they answer my call I will. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 25, Allowing Keno Games in Hudson? Mr. Guiffrida.

Fred Guiffrida

You present a great question Mr. Moderator. Are any of our State Representatives here today to discuss this?

Moderator Inderbitzen

Are any State Reps here today? I don't know them all so I don't know if they're here or not. I don't see any. They were not at the School District meeting either. Thank you. Further discussion on Warrant Article 25? If there is none, I'll declare Article 25 closed.

Mrs. LeVasseur, do you have a count of the check-ins?

Sandi LeVasseur

71

Moderator Inderbitzen

71? Ok, we had a few more because our standing count was 73 so you might have missed in your count but we'll check that out. We're going to have to check their totals, and some people left too.

Ladies and gentlemen, I do want to remind you that we have voting on March 13<sup>th</sup>. A little quote from Plato that I like to use reminding everyone that voting counts. As you know from that split vote we had today, every vote counts. So I urge you that we have voting on the 13<sup>th</sup> in this building from 7:00am to 8:00pm and I urge everyone to come out and vote. It's an important issue. We have a very low turnout at Town Meeting, sometimes down to 15%, whereas our last federal one was 72%, 73% for a federal election. This determines your taxes. Mrs. Appler and then Mr. Della-Monica

Phyllis Appler

If you want to know more about your candidates you might want to come to Candidate Night on February 20<sup>th</sup> at 7:00pm right here.

Moderator Inderbitzen

Yes, it's here, it's in the Community Center. We also have people who can answer questions on the Zoning Amendments in the back if anybody has any questions. You've got some of the diagrams for Lowell Road and the bathrooms at Benson. At this point I will thank everyone for being here, thanking our people, IT, the video people, and the Boards here for being present and making this meeting happen. I'll now entertain a voice vote for adjournment. Anyone wish to do a motion to adjourn? Motion by Mr. Martin, second by Mr. Bernard.

**10. ADJOURNMENT**

**MOTION BY NORMAND MARTIN, SECONDED BY LEO BERNARD, TO ADJOURN**

All in favor of adjournment please see Aye. Those opposed? The ayes have it, we are adjourned. The meeting is adjourned at 11:45 a.m.

**MOTION CARRIES**

A True copy attest:

  
Patti Barry, Town Clerk/Tax Collector



**2018 Town Meeting Warrant  
As amended at the Town Deliberative Session on February 10, 2018  
And Result of the March 13, 2018 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 10, 2018 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 13, 2018, 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 TWO
Marilyn McGrath	1271
Michael Raymond Drouin	1180
Normand G. Martin	1364
Write-ins	689
James Weaver	616

**Budget Committee**

Three Year Term	Vote for not more than THREE
Ted Trost	1732
Hasan K. Goode	1600
Grace Hopkins	1843
Total Write-Ins	40

**Budget Committee**

Two Year Term	Vote for not more than One
Michael Fedele	1363
Alejandro Urrutia	942
Write-Ins	17

### **Cemetery Trustee**

Three Year Term      Vote for not more than ONE

Mary Ellen Gannon	<b>2313</b>
Write-Ins	15

### **Code of Ethics**

Three Year Term      Vote for not more than ONE

Total Write-Ins	287
Kimberly Rice	<b>46*</b>

### **Library Trustee**

Three Year Term      Vote for not more than ONE

Donna Boucher	<b>2304</b>
Write-Ins	10

### **Moderator**

Two Year Term      Vote for not more than ONE

Paul Inderbitzen	<b>2415</b>
Write-ins	15

### **Supervisor of the Checklist**

Six Year Term      Vote for not more than ONE

Lisa Donovan	<b>1860</b>
Stuart Schneiderman	485
Write-ins	10

### **Trustee of the Trust Fund**

Three Year Term      Vote for not more than ONE

Edmund A. Duchesne	<b>2249</b>
Misc. Write-Ins	7

**WARRANT ARTICLES**

Article 2 Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, § 334-10, subsection A. to eliminate the requirement that multiple uses on a single lot have enough lot area and lot frontage to meet the standards for each individual use, thereby requiring far more land area and frontage than is needed to serve the combined development. (Approved by the Planning Board by a vote of 6-0)

**Yes 1935 No 1056**

Article 3 Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, § 334-15.1, to eliminate the requirement that lots with stores selling gasoline at retail be located at least 800 feet from another lot with a store selling gasoline at retail. (Approved by the Planning Board by a vote of 6-0)

**Yes 1690 No 1307**

Article 4 Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article VIII, Nonconforming Uses, Structures and Lots, § 334-32 to bring Hudson's Zoning Ordinance into compliance with New Hampshire statutory requirements for treatment of nonconforming lots of record. Towns can no longer require the merger of contiguous lots not meeting zoning requirements for minimum lot frontage and area. (Approved by the Planning Board by a vote of 6-0)

**Yes 2238 No 697**

Article 5 Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article XV, Enforcement and Miscellaneous Provisions, § 334-82 to extend the time limit for acting on a variance or special exception approval from one year to two years to bring the Hudson Zoning Ordinance into compliance with New Hampshire statutes. (Approved by the Planning Board by a vote of 6-0)

**Yes 2230 No 696**

Article 6 Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article V, Permitted Uses, § 334-21 Table of Permitted Principal Uses to eliminate "Major commercial project" (> 100,000 sq. ft.) from the list of Commercial Uses and from Article II, § 334-6 Definitions. This category and definition were added in 2007 in an attempt to limit "big box" stores, but it only limits such stores in the Business District and the impacts are more effectively addressed by other regulations. (Approved by the Planning Board by a vote of 5-1)

**Yes 1879 No 975**



**Article 7      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 amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,905,878? Should this article be defeated, the default budget shall be \$25,560,233, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes      1860                      No      1122

**Article 8      Sewer Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as a Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,243,192? Should this article be defeated, the default budget shall be \$1,702,566, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes      1685                      No      1288

**Article 9      Water Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as a Water Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,055,097? Should this article be defeated, the default budget shall be \$3,362,420, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes      1721                      No      1241

**Article 10      Wage & Benefit Increase for the Town Clerk/Tax Collector**

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,333 which represents an increase in wages and benefits for the Town Clerk/Tax Collector? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1).

Yes      1552                      No      1268

**Article 11      Town Clerk/Tax Collector Salary Scale**

Shall the Town of Hudson vote to approve a salary schedule based on years of service for the office of Town Clerk/Tax Collector pursuant to RSA 41:25 and 41:33? If adopted, the annual salary for the Town Clerk/Tax Collector shall be established in accordance with the following salary schedule:

Years of Service	Salary
Year 1 (Minimum)	\$54,921
Year 2	\$56,843
Year 3	\$58,833
Year 4	\$60,892

Year 5	\$63,023
Year 6	\$65,229
Year 7	\$67,512
Year 8	\$69,875
Year 9 (Maximum)	\$73,320

(Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10-1)

**Yes 1552 No 1450**

**Article 12 Wage and Benefit Increase for Library Personnel**

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,980 in wages and benefits for the Library Director, five Librarians and two Assistant Librarians of the Rodgers Memorial Library in an effort to move the rate of pay for these positions closer to the average hourly wage rate reported by New Hampshire libraries service comparable communities? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

**Yes 1900 No 1177**

**Article 13 Hire Four (4) Firefighter/AEMTs**

Shall the Town of Hudson vote to raise and appropriate the sum of \$349,548, which represents the cost of wages and benefits to hire four Firefighter/AEMTs, with 75% of the salary and benefits being subsidized by the Federal Government, with the sum of \$262,161 to come from the Staffing for Adequate Fire and Emergency Response Grant, and the balance of \$87,387 to be raised from general taxation? Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Yes 2151 No 938**

**Article 14 Hire Associate IT Specialist**

Shall the Town of Hudson vote to raise and appropriate the sum of \$93,943 which represents the cost of to hire a full time Associate IT Specialist to work in the Information Technology Department? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 6-4)

**Yes 1387 No 1623**

**Article 15 Widening Lowell Rd from Wason Rd to Sagamore Bridge**

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,500,000 for the design and construction of an additional lane on the south bound side of Lowell Road from Wason Road to the Sagamore Bridge ramp? This project will be funded with \$1,200,000 (80%) from NHDOT federal grant and \$100,000 from the Lowell Road Corridor Fund, and \$200,000 from the Undesignated Fund Balance. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended, or June 30, 2023, whichever is the earliest. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Yes 2045 No 1010**

**Article 16 Benson Park Restroom Facility**

Shall the Town of Hudson vote to raise and appropriate the sum of \$240,000 for the design and construction of a permanent restroom facility in Benson Park and provide for operational costs for the first year? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 6-4)

**Yes 1739 No 1352**

**Article 17 Funding for Fire Apparatus Refurbishment & Repair CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$20,000 which will be added to the Fire Apparatus Repair/Refurbishment Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes 2238 No 795

**Article 18 Funding for Property Revaluation CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Property Revaluation Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes 1494 No 1488

**Article 19 Funding for Communications Equipment & Infrastructure CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$200,000 which will be added to the Communications Equipment and Infrastructure Capital Reserve Fun previously established? This sum to come from the June 30, 2018 Unassigned Fund Balance. No amount to be raised from taxation. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes 1926 No 1076

**Article 20 Funding for Library Improvements CRF**

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Library Improvements Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 7-3)

Yes 1397 No 1639

**Article 21 Establish Municipal and Transportation Improvement CRF**

Shall the Town of Hudson vote to establish a Municipal and Transportation Improvement Capital Reserve Fund under the provisions of RSA 35:1 and RSA 261:153, VI, to collect an additional motor vehicle registration fee in the amount of \$5.00 for the purpose of supporting said Fund? The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles and antique motor vehicles or motorcycles. The funds may be used for improvements in local or regional transportation systems, including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities, electric vehicle charging stations, public transportation, engineering, right-of-way acquisition, and construction costs of transportation facilities, including electric vehicle charging stations, and for operating and capital costs of public transportation. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements, but may not be used to offset any other non-transportation appropriations. (Recommended by the Board of Selectmen 5-0)

Yes 1213 No 1724

**Article 22 Revised Property Tax Exemption for the Elderly**

Shall the Town of Hudson vote to modify the elderly exemptions, pursuant to RSA 72:39-b, from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$105,000; for a person 75 years of age up to 80 years, \$125,000; for a person 80 years of age or older, \$150,000? To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In

addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000, excluding the value of the person's residence. If approved, this article shall take effect for the 2018 property tax year. (Recommended by the Board of Selectmen 5-0)

Yes 2265 No 700

**Article 23 Revised Property Tax Exemption for the Disabled**

Shall the Town of Hudson vote to modify the elderly exemptions, pursuant to RSA 72:37-b, for the disabled? The exemption based on assessed value, for qualified taxpayers shall be \$105,000. To qualify, the person must have been a New Hampshire resident for at least five years, and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000, excluding the value of the person's residence. If approved, this article shall take effect for the 2018 property tax year. (Recommended by the Board of Selectmen 5-0)

Yes 2271 No 673

**Article 24 Ratify Agreement between Board of Selectmen and Hudson United Soccer Club**

Shall the Town of Hudson, pursuant to RSA 41:11-a, vote to ratify an agreement between the Board of Selectmen and the Hudson United Soccer Club (HUSC) renewing an agreement for the HUSC's semi-exclusive use of "Freedom Field 1" soccer field on Route 102 adjacent to the Hills Garrison Elementary School during the regular soccer season, March 1<sup>st</sup> through November 30<sup>th</sup>, for a period of 15 years beginning September 1, 2018. Copies of the full text of the Agreement are available at the Town Clerk's Office. (Recommended by the Board of Selectmen 5-0)

Yes 2101 No 825

**Article 25 Allow Keno Games in Hudson (by Petition)**

Shall we allow the operation of keno games within the town? (Recommended by the Board of Selectmen 4-0-1)

Yes 1819 No 1169

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

**MODERATOR**

Paul Inderbitzen

**TOWN CLERK**

Patricia Barry

**SELECTMEN**

Roger Coutu  
Thaddeus Luszey

Dave Morin  
Angela Routsis

**SUPERVISORS OF THE CHECKLIST**

Joyce Cloutier  
Sandi LeVasseur

Lisa Donovan  
Janet Richardson, Assistant

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

**SELECTMEN PRO-TEM**

Glenn Della-Monica

Debra Stoddard

**ASSISTANT MODERATOR**

Ed Duchesne  
Bill Reilly  
Anne Sojka

David Jelley  
Harry Schibanoff

**BALLOT CLERKS**

Pauline Boisvert  
Nancy Caron  
Linda Coburn  
Shirley Durivage  
Judy Geer

Joyce Hurd  
Peggy Lever  
Lillian Richards  
Leona Shanholtz

**TOTAL BALLOTS CAST**

Regular Ballots Cast	3030
Absentee Ballots Cast	137
<b>Total Ballots Cast</b>	<b>3,167</b>

A True Copy Attest:

  
Patricia Barry, Town Clerk

**TREASURER'S REPORT  
JULY 1, 2017 - JUNE 30, 2018**

**GENERAL FUND**

Balance on Hand - July 1, 2017		\$	35,833,514.83
Receipts			
Town Clerk/Tax Collector	\$	68,532,975.83	
Cash Receipts	\$	5,930,024.22	
Interest	\$	174,034.55	
Total Receipts		\$	74,637,034.60
Total Disbursements		\$	74,835,194.57
Balance on Hand - June 30, 2018		\$	35,635,354.86

**SEWER UTILITY & ASSESSMENT**

Balance on Hand - July 1, 2017		\$	1,501,749.45
Total Receipts		\$	1,379,401.10
Total Disbursements		\$	1,585,595.72
Balance on Hand - June 30, 2018		\$	1,295,554.83

**WATER UTILITY**

Balance on Hand - July 1, 2017		\$	5,857,562.22
Total Receipts		\$	4,339,421.50
Total Disbursements		\$	3,962,730.73
Balance on Hand - June 30, 2018		\$	6,234,252.99

Respectfully submitted,  
Karen L. Burnell, Treasurer



# TOWN OF HUDSON

## Land Use Division



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

### ZONING ADMINISTRATION/CODE ENFORCEMENT FY 2018 ANNUAL REPORT January 1, 2018 – December 31, 2018

As a result of the 2017 reorganization of Zoning Administration and Code Enforcement into the Land Use Division, the Zoning Administration functions remained the same, however there was some minor Code Enforcement separation of responsibilities between the Land Use Division and the Fire Department (Inspectional Services). Code Enforcement for Land Use Division is with enforcement of the Zoning Ordinance, whereas Inspectional Services handles “Code Enforcement” complaints of Health Officer issues/concerns as well as Building/Life Safety Code Enforcement/Violations.

#### Code Enforcement:

2018 Total Code Enforcement and Health Complaints	97
2018 Total Zoning Enforcement Cases	72
2018 Cases Closed/Resolved	46
2017 Cases Closed in 2018	18
2017/Older Cases Active/Ongoing/Pending	7
2018 Cases Active/Ongoing/Pending	26

#### Zoning Administration:

Zoning Determinations Issued	156
Zoning Determinations Requiring ZBA action	35
Administrative Appeals to the ZBA	2

#### Zoning Board of Adjustment (ZBA):

Variations Heard	41
Variations Granted	33
Variations Denied	8
Administrative Appeals	2
Special Exceptions	4
Requests for Re-Hearing	2

Respectfully submitted,

Bruce Buttrick – Zoning Administrator

## **ZONING BOARD OF ADJUSTMENT (ZBA) 2018 ANNUAL REPORT**

The Zoning Board is authorized by the State RSAs to hear four kinds of applications:

- 1) Requests for variance
- 2) Requests for special exceptions
- 3) Requests for equitable waivers of dimensional requirements
- 4) Appeals of zoning administrative decisions made by Town Officials

The Zoning Boards of Adjustment (ZBA) also considers requests for rehearings and requests for expedited hearings, as well as requests for extensions of previously granted approvals that could not be acted upon in the required time span.

### Meetings

The ZBA normally meets on the fourth Thursday evening of each month (and, if a backlog of cases builds up, also on the second Thursday evening). All meetings are open to the public, and any interested citizen is welcome to attend at any time; in addition, all meetings are televised 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). The minutes of the meetings are also available on the Town's Website at <http://www.hudsonnh.gov/boards/zoning/minutes>.

The ZBA is a quasi-judicial Board responsible for upholding the State of New Hampshire RSA's and the Hudson Zoning Ordinance. The ZBA will review and decide requirements for each case, as determined by state statutes or by case law decided by the New Hampshire Superior and Supreme Courts on other cases in the past. The ZBA seeks a balance 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 ZBA held 13 public meetings this year.**

### Members

The ZBA normally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, expected to sit on all hearings brought before the ZBA. The other five are alternates, 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 due to a conflict of interest.

Traditionally, the "alternate" position is regarded as training for future "regular" members.

In addition to meetings, Members are involved with the following:

- 1) Attend law lectures sponsored by the Local Government Center in Concord each fall
- 2) Attend occasional state-wide or regional conferences produced by the NH Office of Energy & Planning and other organizations
- 3) Attend lecture presentations sponsored by the Greater Nashua Regional Planning Commission
- 4) Participate in group site walks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues



### Hearings, Decisions and Rehearings

The ZBA schedules a hearing date (generally scheduling four cases per evening) and as follows:

- 1) Sends notice of that date and the applicant's intentions to all persons owning property that abuts or lies within 200 feet of the concerned property
- 2) Advertises the meeting and scheduled cases in a local newspaper
- 3) As well as posting copies of that notice in three public places in the town—at Town Hall, the Rodgers Memorial Library, and the Post Office

For each hearing the ZBA 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 or on occasional instances of deferring the matter to a later date in order to obtain additional information. This becomes the Notice of Decision.

Applicants or abutters 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, doing so only when there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that conceivably might have led the Board to a different decision. The matter is then treated as an entirely new case, with everyone having a chance to start over on both sides.

**The ZBA held 13 hearings and received 2 requests for rehearing of previously denied requests this year; 1 was turned down, the other was accepted.**

### Administrative Decisions

Appeals of Administrative Decisions come about for one of three reasons—a variance or special exception is either needed or not needed, that an abutter or Town Official believes that a granted Building Permit should not have been allowed based on a zoning interpretation, or a decision was made on the basis of an improper zoning determination. For these Administrative Appeals cases, the ZBA holds a hearing and decides either to uphold the administrative decision or to reverse that decision.

**The ZBA heard two appeal cases this year and voted to uphold one Zoning Administrator's decision while one case was overturned.**

### Variances

Variances give relief from the literal restrictions of the Hudson Zoning Ordinance.

**The ZBA received applications for 41 Variance cases this year. 33 Variance requests were approved, 8 were denied.**

### Special Exceptions

For Special Exceptions, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted.

**The ZBA handled one special exception case this year, and two Home Occupation Special Exception cases. All were approved.**

Wetland Special Exceptions

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.

**One request for a Wetland Special Exception was received and granted by the ZBA.**

Respectfully submitted,

Charles J. Brackett, Chairman

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ADAMS, KENNETH	\$56,232.98	\$11,536.59	\$1,500.20	\$69,269.77
ALLEN, ANGELA M	\$51,179.60	\$16,656.18	\$3,349.60	\$71,185.38
ARMAND, MICHAEL H	\$53,064.00	\$17,994.12	\$15,502.16	\$86,560.28
ATHERTON, MORGAN T	\$2,459.18	\$0.00	\$0.00	\$2,459.18
AVERY, CASSANDRA E	\$69,144.40	\$496.40	\$200.00	\$69,840.80
AVERY JR, WILLIAM M	\$100,277.75	\$986.31	\$13,744.59	\$115,008.65
BACON, JEFFREY R	\$23,851.17	\$7,054.24	\$1,836.58	\$32,741.99
BALLETTO, MELODY D	\$6,680.26	\$0.00	\$0.00	\$6,680.26
BALLETTO, RUTH E	\$3,425.67	\$0.00	\$0.00	\$3,425.67
BARRY, PATRICIA	\$57,369.41	\$0.00	\$16,761.32	\$74,130.73
BAVARO, JAMES T	\$53,064.00	\$10,419.84	\$2,475.84	\$65,959.68
BEAUREGARD, NEAL A	\$23,871.71	\$6,571.88	\$993.98	\$31,437.57
BEAVERSTOCK, ELIZABETH J	\$63.00	\$0.00	\$0.00	\$63.00
BEIKE, JOHN P	\$89,474.83	\$515.12	\$6,939.45	\$96,929.40
BELIVEAU-ROBINSON, NATHAN L	\$1,056.01	\$0.00	\$0.00	\$1,056.01
BENNER, CRAIG O	\$58,017.54	\$6,725.40	\$6,761.58	\$71,504.52
BEREZIN, REBECCA C	\$1,759.50	\$0.00	\$0.00	\$1,759.50
BERNARD, LEO C	\$19,802.12	\$43.35	\$0.00	\$19,845.47
BERRIGAN, PATRICK L	\$37,487.95	\$8,177.57	\$1,762.94	\$47,428.46
BERUBE, TODD	\$58,388.82	\$15,893.52	\$15,903.18	\$90,185.52
BEVERLIE, OLIVIA M	\$3,077.50	\$0.00	\$0.00	\$3,077.50
BIANCHI JR, DAVID A	\$89,474.27	\$2,449.68	\$0.00	\$91,923.95
BIANCHI, RYAN A	\$7,793.40	\$0.00	\$0.00	\$7,793.40
BISBING, PAMELA L	\$43,133.05	\$141.48	\$2,052.96	\$45,327.49
BLAZON, MATTHEW W	\$58,061.44	\$9,735.34	\$8,835.92	\$76,632.70
BLINN, KEVIN	\$58,547.70	\$1,158.72	\$14,784.72	\$74,491.14
BODALWALA, HARSHIL K	\$646.00	\$0.00	\$0.00	\$646.00
BOHNWAGNER JR, DONALD R	\$8,723.33	\$0.00	\$2,344.42	\$11,067.75
BOISVERT, PAULINE R	\$292.50	\$0.00	\$0.00	\$292.50
BOSTEELS, DOUGLAS B	\$27,755.02	\$0.00	\$0.00	\$27,755.02
BOUCHER, BARBARA K	\$6,650.24	\$358.80	\$0.00	\$7,009.04
BOUCHER, LUCILLE	\$63.00	\$0.00	\$0.00	\$63.00
BOWEN, LORI ANN	\$24,947.24	\$0.00	\$0.00	\$24,947.24
BRADISH, GLEN	\$52,920.00	\$10,157.10	\$2,376.96	\$65,454.06
BRADISH, JENNA M	\$2,630.00	\$0.00	\$0.00	\$2,630.00
BRIDEAU, DAVID P	\$52,355.52	\$38,066.94	\$23,915.58	\$114,338.04
BRODERICK, PATRICK	\$69,144.40	\$15,920.05	\$16,472.88	\$101,537.33
BROTHERS, ZACHARY	\$640.00	\$0.00	\$0.00	\$640.00
BURNELL, KAREN L	\$7,500.00	\$0.00	\$0.00	\$7,500.00
BURNS, KEVIN C	\$82,772.15	\$0.00	\$80,813.16	\$163,585.31
BUSNACH, NAOMI R	\$14,998.76	\$0.00	\$0.00	\$14,998.76
BUSNACH, PETER J	\$3,055.51	\$0.00	\$0.00	\$3,055.51

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
BUTLER, KATE	\$491.62	\$0.00	\$0.00	\$491.62
BUTTRICK, BRUCE	\$79,814.69	\$0.00	\$0.00	\$79,814.69
BUXTON, MICHAEL T	\$44,175.71	\$11,741.14	\$1,781.60	\$57,698.45
BUXTON, ROBERT M	\$108,866.00	\$0.00	\$13,367.12	\$122,233.12
CANAVAN, IAN D	\$47,358.78	\$4,980.18	\$1,903.92	\$54,242.88
CARLE, ANN J	\$42,441.63	\$180.18	\$2,217.80	\$44,839.61
CARNEY, TRACY L	\$51,179.63	\$146.22	\$994.40	\$52,320.25
CARON, NANCIE A	\$238.50	\$0.00	\$0.00	\$238.50
CARPENTIER, KATHRYN M	\$93,344.80	\$0.00	\$3,682.40	\$97,027.20
CARPENTIER, MATTHEW E	\$39,381.50	\$13,099.86	\$2,600.00	\$55,081.36
CASTONGUAY, MELISSA J	\$38,707.98	\$2,609.57	\$11,567.70	\$52,885.25
CAYOT, DAVID	\$83,256.68	\$6,031.15	\$18,590.43	\$107,878.26
CEBALLOS, JENNIFER M	\$9,103.75	\$0.00	\$0.00	\$9,103.75
CHARTIER, CHERYL A	\$55,561.68	\$2,790.87	\$3,243.60	\$61,596.15
CHEYNE, HELEN M	\$46,012.83	\$0.00	\$2,052.96	\$48,065.79
CIALEK, JOHN J	\$48,257.25	\$13,278.96	\$13,386.80	\$74,923.01
CICIA, THERESA M	\$17,838.06	\$0.00	\$0.00	\$17,838.06
CLARENBACH, BRIAN S	\$50,409.06	\$19,287.88	\$2,335.68	\$72,032.62
CLARKE, DANIEL J	\$44,204.00	\$386.46	\$3,284.91	\$47,875.37
CLARKE JR, DANIEL J	\$45,694.07	\$8,182.49	\$1,266.11	\$55,142.67
CLAYDON, JOHN A	\$10,408.22	\$35.82	\$0.00	\$10,444.04
CLOUTIER, JERI J	\$44,961.14	\$0.00	\$6,365.84	\$51,326.98
CLOUTIER, JOYCE	\$898.25	\$0.00	\$0.00	\$898.25
CLOUTIER, RONALD E	\$60,507.68	\$7,294.01	\$38,225.24	\$106,026.93
COBURN, LINDA	\$306.00	\$0.00	\$0.00	\$306.00
COLLINS, JOHN J	\$43,589.44	\$6,543.42	\$0.00	\$50,132.86
CONDO, LISA L	\$1,975.13	\$0.00	\$0.00	\$1,975.13
CONLEY, DANIEL M	\$76,483.60	\$2,480.25	\$15,653.12	\$94,616.97
CONLON, MARTIN	\$57,015.00	\$19,753.08	\$6,304.06	\$83,072.14
CONNOR, JAMES P	\$6,322.56	\$790.35	\$30,478.06	\$37,590.97
CORCORAN, FREDERICK T	\$1,000.00	\$0.00	\$0.00	\$1,000.00
COREY, MICHAEL G	\$57,239.25	\$907.49	\$2,583.88	\$60,730.62
CORMIER, DAVID M	\$52,920.00	\$18,592.20	\$15,745.04	\$87,257.24
COSTA, MATTHEW A.	\$53,227.05	\$9,077.80	\$2,162.40	\$64,467.25
COUTU, ROGER E	\$3,200.04	\$0.00	\$0.00	\$3,200.04
COVERT, CAMERON P	\$30,953.50	\$535.31	\$1,165.50	\$32,654.31
CRANE, BENJAMIN W	\$58,491.13	\$35,974.48	\$5,557.28	\$100,022.89
CUMMINGS, ALLISON	\$68,652.21	\$3,048.06	\$5,429.40	\$77,129.67
DAIGLE, BRUCE	\$56,603.24	\$15,553.32	\$16,591.07	\$88,747.63
DAVIS, MICHAEL	\$76,483.60	\$10,396.29	\$49,554.55	\$136,434.44
DEANGELIS, PAULA	\$2,901.91	\$0.00	\$0.00	\$2,901.91
DELLA-MONICA, GLENN	\$209.25	\$0.00	\$0.00	\$209.25

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DELOS REYES, SARAH L	\$52,920.00	\$31,600.80	\$10,200.48	\$94,721.28
DELSESTO, CHRISTOPHER M	\$826.50	\$0.00	\$0.00	\$826.50
DELUCA, STEPHEN M	\$1,243.00	\$0.00	\$0.00	\$1,243.00
DEMANCHE, JON H	\$43,939.03	\$7,285.90	\$0.00	\$51,224.93
DENG, PHARITH	\$69,144.41	\$7,369.63	\$19,405.79	\$95,919.83
DEPLOEY, BRIAN J	\$51,179.60	\$3,461.99	\$18,035.16	\$72,676.75
DESROCHERS, DEREK D	\$57,055.80	\$9,554.71	\$15,227.04	\$81,837.55
DHIMA, ELVIS Z	\$100,276.02	\$0.00	\$5,200.00	\$105,476.02
DIONNE, ERIC M	\$66,501.21	\$9,498.15	\$5,270.95	\$81,270.31
DIONNE, TAD K	\$87,712.89	\$13,735.77	\$9,871.12	\$111,319.78
DONAHUE, DANIEL F	\$60,433.66	\$8,734.10	\$1,630.32	\$70,798.08
DONOVAN, LISA E	\$1,328.50	\$0.00	\$0.00	\$1,328.50
DOWNEY, JASON C	\$69,144.40	\$7,167.66	\$16,621.04	\$92,933.10
DUBE, ALLAN	\$67,645.62	\$18,031.06	\$14,758.62	\$100,435.30
DUBE, STEVEN	\$67,124.82	\$1,324.52	\$0.00	\$68,449.34
DUBOWIK, BROOKE E	\$38,346.10	\$0.00	\$0.00	\$38,346.10
DUCHESNE, EDMUND A	\$252.00	\$0.00	\$0.00	\$252.00
DURAND, PHILLIP A	\$2,610.50	\$0.00	\$0.00	\$2,610.50
DURIVAGE, SHIRLEY R	\$360.00	\$0.00	\$0.00	\$360.00
EDWARDS, JOSHUA W	\$41,424.96	\$9,810.94	\$7,585.04	\$58,820.94
ELLIS, AMANDA B	\$5,224.80	\$443.19	\$615.54	\$6,283.53
FAULKNER, JEREMY M	\$61,577.50	\$10,462.32	\$2,675.10	\$74,714.92
FLEMING, JOSEPH E	\$6,084.00	\$0.00	\$0.00	\$6,084.00
FLUERY, BRIANNE A	\$3,085.00	\$0.00	\$0.00	\$3,085.00
FLYNN, MATTHEW B	\$57,038.88	\$6,473.59	\$15,037.50	\$78,549.97
FORRENCE, JESS	\$92,886.02	\$0.00	\$18,201.51	\$111,087.53
FREDERICK, ADAM	\$41,281.07	\$5,513.80	\$0.00	\$46,794.87
FRIEDMAN, AMY W	\$27,487.03	\$321.75	\$0.00	\$27,808.78
FRUMKIN, JOSHUA D	\$5,251.86	\$24.17	\$0.00	\$5,276.03
FULLER, SCOTT A	\$53,106.06	\$15,235.06	\$4,189.66	\$72,530.78
GAGNON, ROBERT	\$46,848.00	\$0.00	\$919.20	\$47,767.20
GANNON, STEPHEN	\$89,740.87	\$14,493.77	\$3,776.13	\$108,010.77
GARON, MADELEINE	\$130.50	\$0.00	\$0.00	\$130.50
GEER, JUDITH A	\$236.25	\$0.00	\$0.00	\$236.25
GENOVESE, BRYAN M	\$60,452.00	\$8,569.62	\$3,284.00	\$72,305.62
GENTILE, ELAINE D	\$63.00	\$0.00	\$0.00	\$63.00
GENTILE, GEORGIE	\$1,463.00	\$0.00	\$0.00	\$1,463.00
GIARD, CRYSTAL H	\$6,198.79	\$0.00	\$0.00	\$6,198.79
GIRARD, COREY R	\$4,634.50	\$50.38	\$79.36	\$4,764.24
GLENN, WARREN J	\$48,183.20	\$7,209.03	\$10,077.60	\$65,469.83
GLOWACKI, NATHAN D	\$69,077.24	\$13,538.17	\$11,353.20	\$93,968.61
GOLNER, ALEC Z	\$36,604.00	\$727.16	\$3,394.40	\$40,725.56

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GOODWYN, TRACY S	\$10,867.27	\$0.00	\$0.00	\$10,867.27
GORA, ANDREW R	\$4,885.13	\$0.00	\$0.00	\$4,885.13
GORA, BRENDA A	\$126.00	\$0.00	\$0.00	\$126.00
GORA, CHEVON	\$1,575.00	\$0.00	\$0.00	\$1,575.00
GORA, KYLE	\$1,794.39	\$0.00	\$0.00	\$1,794.39
GORA, RUSSELL E	\$126.00	\$0.00	\$0.00	\$126.00
GOSSELIN, MICHAEL R	\$82,259.06	\$9,666.21	\$27,181.45	\$119,106.72
GRAHAM, DONNA L	\$56,616.80	\$3,327.70	\$12,429.04	\$72,373.54
GRANT, MARGUERITE J	\$15,660.01	\$0.00	\$0.00	\$15,660.01
GREBINAR, KEVIN	\$89,492.47	\$19,375.92	\$31,025.59	\$139,893.98
GREEN, ALEXANDER I	\$10,501.26	\$1,534.28	\$5,165.04	\$17,200.58
GREENWOOD, TIMOTHY	\$51,464.23	\$6,155.35	\$13,100.88	\$70,720.46
GROFF, MELISSA	\$963.25	\$0.00	\$0.00	\$963.25
GROTH, BRIAN J	\$25,016.67	\$0.00	\$0.00	\$25,016.67
GUARINO, VINCENT R	\$89,474.84	\$1,839.34	\$0.00	\$91,314.18
GURSKY, KRISTA M	\$902.50	\$0.00	\$0.00	\$902.50
HACKETT, ERIC M	\$6,568.90	\$347.58	\$79.36	\$6,995.84
HAERINCK, DENNIS	\$55,836.06	\$21,129.22	\$2,399.00	\$79,364.28
HAGGERTY, ROBERT	\$16,754.08	\$0.00	\$0.00	\$16,754.08
HATFIELD, BRAD M	\$39,851.71	\$9,135.99	\$0.00	\$48,987.70
HEBERT, CHERYL L	\$43,056.43	\$63.21	\$0.00	\$43,119.64
HEBERT, DAVID R	\$52,928.40	\$456.08	\$10,593.44	\$63,977.92
HEDRICK, LINDA M	\$128.25	\$0.00	\$0.00	\$128.25
HENDERSON, ERIN	\$3,570.30	\$211.50	\$0.00	\$3,781.80
HEWEY, BRIAN K	\$17,063.70	\$0.00	\$0.00	\$17,063.70
HEWITT, LEIANE M	\$31,524.89	\$0.00	\$0.00	\$31,524.89
HOLTON, CYNTHIA E	\$0.00	\$0.00	\$600.00	\$600.00
HUDON, JULIA A	\$135.00	\$0.00	\$0.00	\$135.00
HURD, JOYCE	\$301.50	\$0.00	\$0.00	\$301.50
HUSSEY JR, KEVIN	\$49,277.28	\$10,554.84	\$18,145.12	\$77,977.24
INDERBITZEN, PAUL E	\$500.00	\$0.00	\$0.00	\$500.00
ISKRA, JAMIE L	\$64,464.76	\$186.65	\$11,545.38	\$76,196.79
IZZO, JULIA M	\$1,812.80	\$0.00	\$0.00	\$1,812.80
JEFFERSON, COLLEEN A	\$50,984.65	\$10,253.90	\$5,521.61	\$66,760.16
JELLEY, DAVID	\$339.75	\$0.00	\$0.00	\$339.75
JOHNSON, MICHAEL V	\$32,184.00	\$5,155.73	\$2,600.00	\$39,939.73
KAEMPF, SUSAN M	\$40,598.82	\$0.00	\$4,569.93	\$45,168.75
KELLER, MATTHEW	\$69,144.40	\$18,845.73	\$15,171.04	\$103,161.17
KENNEDY, JULIETTE D	\$49,578.03	\$0.00	\$0.00	\$49,578.03
KERAGHAN, CHARLES L	\$8,822.41	\$949.82	\$0.00	\$9,772.23
KEW, WILLIAM J	\$69,144.40	\$11,651.26	\$2,132.00	\$82,927.66
KIMBALL, SHERRIE J	\$52,519.16	\$0.00	\$5,715.84	\$58,235.00

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
KING, DUANE G	\$19,370.46	\$840.84	\$0.00	\$20,211.30
KIRKWOOD, DEBRA M	\$51,179.61	\$0.00	\$12,483.19	\$63,662.80
KRUPA, JASON	\$9,557.60	\$787.72	\$0.00	\$10,345.32
LABRIE, LISA M	\$76,295.37	\$0.00	\$2,052.96	\$78,348.33
LAMARCHE, ROGER	\$74,688.64	\$13,112.52	\$11,428.86	\$99,230.02
LAMBERT, CODY T	\$57,038.88	\$6,216.25	\$23,150.60	\$86,405.73
LAMBERT, CONNOR L	\$530.00	\$0.00	\$0.00	\$530.00
LAMBERT, ERIC	\$58,850.01	\$5,083.26	\$2,357.44	\$66,290.71
LAMBERT, GARRETT S	\$82.50	\$0.00	\$0.00	\$82.50
LAMBERT, TAYLOR R	\$2,827.50	\$0.00	\$0.00	\$2,827.50
LAPPIN, JAMES H	\$47,189.10	\$7,740.37	\$4,130.58	\$59,060.05
LARIVIERE, ERIKA M	\$47,351.62	\$0.00	\$0.00	\$47,351.62
LAROCHE, VICTORIA L	\$3,030.00	\$0.00	\$0.00	\$3,030.00
LATHROP, LEONARD T	\$700.00	\$0.00	\$0.00	\$700.00
LAVACCHIA, JAMES A	\$3,391.04	\$0.00	\$0.00	\$3,391.04
LAVOIE, JASON	\$110,291.60	\$0.00	\$38,159.04	\$148,450.64
LAWTON, KAREN MARIE	\$38,581.84	\$3,481.82	\$1,899.82	\$43,963.48
LAYMAN, CARA A	\$3,160.00	\$0.00	\$0.00	\$3,160.00
LEARY, KATHLEEN A	\$628.25	\$0.00	\$0.00	\$628.25
LEMAIRE, LINDA T	\$63.00	\$0.00	\$0.00	\$63.00
LEONARD, CHRISTOPHER R	\$2,150.50	\$0.00	\$0.00	\$2,150.50
LEVASSEUR, SANDRA	\$1,452.25	\$0.00	\$0.00	\$1,452.25
LEVER, MARGARET F	\$240.75	\$0.00	\$0.00	\$240.75
LEVESQUE, KYLE M	\$53,066.04	\$11,594.21	\$2,268.76	\$66,929.01
LEVESQUE, SARAH A	\$212.16	\$0.00	\$0.00	\$212.16
LISCHINSKY, ADAM M	\$69,187.73	\$10,839.00	\$2,812.96	\$82,839.69
LLOYD, DEREK S	\$69,144.40	\$8,018.32	\$5,024.16	\$82,186.88
LUCONTONI, JASON	\$92,001.95	\$2,102.94	\$31,639.27	\$125,744.16
LUSZEY JR, THADDEUS	\$670.98	\$0.00	\$0.00	\$670.98
LYON, LISA M	\$4,747.00	\$0.00	\$0.00	\$4,747.00
MACDONALD, GLADYS A	\$16,517.76	\$1,431.53	\$54.15	\$18,003.44
MACDONALD, SCOTT J	\$63,797.60	\$4,233.86	\$39,637.84	\$107,669.30
MACK, QUINN J	\$9,491.69	\$0.00	\$0.00	\$9,491.69
MACNEIL, JUDITH A	\$17,435.26	\$120.53	\$0.00	\$17,555.79
MADEIROS, WAYNE	\$42,014.81	\$94.73	\$10,077.60	\$52,187.14
MADI, SABRINA A	\$43,786.89	\$4,434.27	\$1,859.84	\$50,081.00
MALIZIA, STEPHEN A	\$113,998.33	\$0.00	\$12,429.04	\$126,427.37
MALLEN, MICHAEL	\$53,711.72	\$2,901.60	\$15,502.16	\$72,115.48
MAMONE, SEAN	\$77,348.77	\$21,215.35	\$12,513.15	\$111,077.27
MANZELLI II, PETER	\$13,662.49	\$0.00	\$0.00	\$13,662.49
MARCOTTE, ALAN D	\$69,144.40	\$5,219.32	\$14,827.04	\$89,190.76
MARQUEZ, VALERIE	\$39,743.52	\$832.52	\$9,225.84	\$49,801.88

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MARTEL, ELIZABETH L	\$43,543.20	\$1,386.45	\$854.40	\$45,784.05
MARTIN, NORMAND G	\$2,537.67	\$0.00	\$0.00	\$2,537.67
MARTINEAU, MICHELE	\$5,500.00	\$0.00	\$0.00	\$5,500.00
MASSON, JUDITH L	\$92.25	\$0.00	\$0.00	\$92.25
MATTHEWS, CHARLES E	\$12,307.36	\$0.00	\$4,625.97	\$16,933.33
MCCARTHY, MAUREEN E	\$126.00	\$0.00	\$0.00	\$126.00
MCELHINNEY, STEVEN C	\$74,235.04	\$11,460.49	\$17,180.56	\$102,876.09
MCGRATH, MARILYN	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MCINTOSH, JAMES S	\$65,625.00	\$0.00	\$0.00	\$65,625.00
MCMILLAN, JANA M	\$49,114.83	\$4,195.81	\$3,681.73	\$56,992.37
MCMULLEN, AMY S	\$46,012.89	\$147.89	\$5,038.80	\$51,199.58
MCNALLY, ROBERT W	\$52,732.60	\$7,359.37	\$25,373.12	\$85,465.09
MCSTRAVICK, PATRICK M	\$69,413.04	\$9,396.30	\$6,714.40	\$85,523.74
MEGOWEN, RACHELLE M	\$69,144.40	\$2,630.29	\$16,677.52	\$88,452.21
MELANSON, DONNA	\$44,006.11	\$572.56	\$10,077.60	\$54,656.27
MELANSON, RICHARD	\$57,372.71	\$8,813.42	\$0.00	\$66,186.13
MENDOZA, MELISSA A	\$4,720.00	\$0.00	\$0.00	\$4,720.00
MERRILL, TYLER S	\$54,543.62	\$4,254.18	\$2,391.64	\$61,189.44
MICHAUD, JAMES A	\$93,426.22	\$0.00	\$24,151.16	\$117,577.38
MILLER, DYLAN M	\$1,768.25	\$0.00	\$0.00	\$1,768.25
MIRABELLA, JOHN J	\$69,144.40	\$543.35	\$1,820.00	\$71,507.75
MOESEL, TANYA L	\$15,301.79	\$0.00	\$0.00	\$15,301.79
MORGAN, BRIAN D	\$64,634.72	\$6,928.02	\$3,468.00	\$75,030.74
MORIN, DAVID S	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MORIN, TAYLOR C.	\$53,840.00	\$5,772.65	\$11,626.04	\$71,238.69
MORRISSETTE, DIANE	\$26,690.68	\$0.00	\$12,253.39	\$38,944.07
MORRISSEY, PATRICK C	\$69,144.40	\$14,680.49	\$3,149.83	\$86,974.72
MORTIMER JR, PAUL W	\$44,094.90	\$4,400.01	\$1,781.20	\$50,276.11
MORTON, COLBY J	\$69,077.25	\$3,989.14	\$650.00	\$73,716.39
MULCAY, MICHAEL J	\$52,868.16	\$8,360.16	\$2,232.00	\$63,460.32
McGRAIL, JULIANNE M	\$3,604.15	\$0.00	\$0.00	\$3,604.15
NANGLE, JILLIAN P	\$610.50	\$0.00	\$0.00	\$610.50
NAPPO, KAREN M	\$5,793.97	\$0.00	\$0.00	\$5,793.97
NEFF, JERED I	\$69,144.40	\$10,652.00	\$18,704.90	\$98,501.30
NIVEN, MICHAEL R	\$75,020.96	\$6,195.70	\$18,261.18	\$99,477.84
NUTE, LISA A	\$93,344.82	\$0.00	\$13,367.12	\$106,711.94
O'BRIEN, BARBARA	\$38,715.11	\$1,257.02	\$770.80	\$40,742.93
O'BRIEN, JOHN J	\$100,277.60	\$0.00	\$10,077.60	\$110,355.20
OGIBA, JEFFREY M	\$45,459.36	\$13,059.71	\$4,814.18	\$63,333.25
OLIN, PAUL D	\$43,950.01	\$9,425.91	\$4,542.00	\$57,917.92
ORDWAY JR, ROGER C	\$38,904.40	\$370.05	\$66.00	\$39,340.45
PALMER, GEORGIA L	\$8,666.50	\$0.00	\$0.00	\$8,666.50



**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
PAQUETTE, JAMES	\$81,168.67	\$16,713.56	\$18,678.68	\$116,560.91
PARADISE, KRISTEN M	\$40,272.80	\$1,146.03	\$769.60	\$42,188.43
PERKINS, ANDREW W	\$50,409.06	\$15,652.30	\$8,289.04	\$74,350.40
PETERSON, CHRISTINA M	\$21,340.78	\$0.00	\$600.00	\$21,940.78
PETERSON, EDWARD P	\$1,324.00	\$0.00	\$1,810.00	\$3,134.00
PETTINATO, DENISE M	\$8,032.50	\$0.00	\$0.00	\$8,032.50
PEVNA, MOLLY R	\$25,582.80	\$23.25	\$0.00	\$25,606.05
PIETRASKIEWICZ, MICHAEL J	\$63,408.95	\$0.00	\$8,787.27	\$72,196.22
PILLA, LINDA W	\$59,956.00	\$1,229.65	\$5,715.84	\$66,901.49
PINARD, STEVEN M	\$10,708.24	\$0.00	\$0.00	\$10,708.24
POOLE, HEATHER C	\$51,944.15	\$15,891.01	\$1,747.11	\$69,582.27
POOLE, SARAH M	\$2,982.50	\$0.00	\$0.00	\$2,982.50
PROVENCAL, TOBY J	\$57,177.18	\$7,582.50	\$15,829.62	\$80,589.30
RAMPINO, ELAINE F	\$67.50	\$0.00	\$0.00	\$67.50
RAMPINO, ROCCO A	\$54.00	\$0.00	\$0.00	\$54.00
REILLY, WILLIAM F	-\$2,875.01	\$3,228.26	\$0.00	\$353.25
RICCA, MICHELE M	\$7,249.82	\$0.00	\$0.00	\$7,249.82
RICCO, JOSEPH	\$672.50	\$0.00	\$0.00	\$672.50
RICH, GREGORY C	\$59,271.72	\$10,104.83	\$5,944.90	\$75,321.45
RICHARDS, LILLIAN C	\$247.50	\$0.00	\$0.00	\$247.50
RICHARDSON, JANET W	\$366.75	\$0.00	\$0.00	\$366.75
RILEY, KEVIN T	\$72,372.66	\$226.67	\$3,603.54	\$76,202.87
ROBBS, DYLAN M	\$6,275.00	\$9.38	\$0.00	\$6,284.38
RODGERS, GARY	\$9,347.50	\$0.00	\$0.00	\$9,347.50
ROSENSTEIN, GLENNA D	\$6,256.76	\$0.00	\$0.00	\$6,256.76
ROURKE, MICHELLE A	\$63.00	\$0.00	\$0.00	\$63.00
ROUTSIS, ANGELA P	\$3,200.04	\$0.00	\$0.00	\$3,200.04
ROUTSIS, SPYROS S	\$4,655.00	\$0.00	\$0.00	\$4,655.00
ROYSTAN, NATHAN R	\$3,485.00	\$0.00	\$0.00	\$3,485.00
RUDOLPH, MICHELLE	\$11,442.03	\$0.00	\$0.00	\$11,442.03
SANDIN, VICTORIA	\$41,605.60	\$0.00	\$0.00	\$41,605.60
SANDS, JEFFREY S	\$53,111.66	\$3,341.76	\$15,512.40	\$71,965.82
SANGER, STEPHEN J	\$2,697.50	\$0.00	\$0.00	\$2,697.50
SAVAGE, BENJAMIN T	\$5,251.86	\$219.50	\$220.48	\$5,691.84
SCHIBANOFF, HARRY A	\$366.75	\$0.00	\$0.00	\$366.75
SCHOFIELD, MADISON R	\$1,487.06	\$0.00	\$0.00	\$1,487.06
SCHWITALLA, ROGER M	\$9,929.94	\$141.00	\$0.00	\$10,070.94
SCOTTI, THOMAS R	\$76,483.60	\$4,185.29	\$800.00	\$81,468.89
SEIDLICH, ODETTE D	\$13,936.89	\$36.32	\$2,617.77	\$16,590.98
SEVIGNY, ANYSSA D	\$5,303.20	\$0.00	\$454.56	\$5,757.76
SHANHOLTZ, LEONA	\$240.75	\$0.00	\$0.00	\$240.75
SIMMONS, TRACEY L	\$48,580.40	\$9,944.85	\$2,996.96	\$61,522.21

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2018 to December 31, 2018**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
SITEMAN, MICHAEL	\$43,336.04	\$9,471.70	\$12,429.04	\$65,236.78
SMALL, DUSTIN E	\$40,586.51	\$6,020.13	\$10,516.88	\$57,123.52
SMITH, DEBRA	\$1,296.56	\$0.00	\$0.00	\$1,296.56
SOJKA, ANNE L	\$317.25	\$0.00	\$0.00	\$317.25
STAFFIER-SOMMERS, DONNA L	\$45,908.10	\$50.29	\$71.21	\$46,029.60
STAWECKI, MARK W	\$7,483.25	\$0.00	\$0.00	\$7,483.25
STICKNEY, DOREENA M	\$44,196.43	\$1,087.82	\$12,429.04	\$57,713.29
STODDARD, DEBRA A	\$274.50	\$0.00	\$0.00	\$274.50
STONE, JULIETA B	\$128.25	\$0.00	\$0.00	\$128.25
SULLIVAN, THOMAS	\$58,017.54	\$21,538.42	\$15,404.60	\$94,960.56
SWEENEY, CHRISTINA D	\$20,150.72	\$477.36	\$0.00	\$20,628.08
TABER, JAMES P	\$25,067.20	\$67.50	\$1,170.56	\$26,305.26
TAMBOURIS, TYLER N	\$36,604.00	\$484.78	\$2,857.04	\$39,945.82
TEAGUE, NICOLE E	\$3,307.50	\$0.00	\$0.00	\$3,307.50
TESSIER, JOSEPH D	\$86,093.58	\$180.43	\$12,429.04	\$98,703.05
THEBARGE, GEORGE N	\$49,424.89	\$0.00	\$3,815.02	\$53,239.91
TICE, SCOTT J	\$100,277.59	\$0.00	\$14,387.46	\$114,665.05
TIERNEY, PAIGE	\$24,879.20	\$1,207.43	\$2,339.20	\$28,425.83
TONEY, TYLER S	\$57,038.88	\$9,543.56	\$16,499.08	\$83,081.52
TOPPER, MATTHEW G	\$60,507.68	\$4,193.37	\$3,202.40	\$67,903.45
TRACY, JUSTIN A	\$47,643.06	\$15,866.09	\$6,049.52	\$69,558.67
TRIOLO, JOSEPH	\$48,228.00	\$909.15	\$7,640.19	\$56,777.34
TROTT, KENDYL	\$621.50	\$0.00	\$0.00	\$621.50
TRUE, OLIVIA A	\$462.00	\$0.00	\$0.00	\$462.00
TRUESDELL, HANNAH L	\$2,762.50	\$0.00	\$0.00	\$2,762.50
TUFTS, CHRISTOS C	\$178.26	\$0.00	\$0.00	\$178.26
TUFTS, SOULTANA D	\$160.00	\$0.00	\$0.00	\$160.00
TWARDOSKY, JASON A	\$65,896.04	\$26,765.69	\$17,125.68	\$109,787.41
UDICE, CAITLIN N	\$1,680.95	\$0.00	\$0.00	\$1,680.95
UDICE, CASSIDY R	\$2,409.76	\$0.00	\$0.00	\$2,409.76
VACHON, MICHELLE E	\$51,179.61	\$0.00	\$14,337.99	\$65,517.60
VALCOURT, ANDREW T	\$54,550.80	\$4,413.89	\$12,844.12	\$71,808.81
VOTOUR, GINA M	\$9,687.91	\$211.14	\$0.00	\$9,899.05
WEBER, LISA M	\$728.75	\$0.00	\$0.00	\$728.75
WEDGE JR, JOSEPH P	\$3,380.50	\$0.00	\$0.00	\$3,380.50
WETMORE, ALEXANDER J	\$3,145.00	\$0.00	\$0.00	\$3,145.00
WHITE, ELIZABETH M	\$1,500.00	\$0.00	\$0.00	\$1,500.00
WHITNEY, ZACHARY D	\$47,009.70	\$4,736.01	\$4,881.64	\$56,627.35
WILSON, KATHLEEN	\$50,212.85	\$610.28	\$10,077.60	\$60,900.73
WINSOR, ALAN	\$52,920.00	\$37,545.66	\$13,464.86	\$103,930.52
YATES, DAVID	\$57,770.80	\$0.00	\$11,200.75	\$68,971.55

**Town of Hudson, NH  
Accounts Payable Charges  
Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1385	16 Derry Street Realty LLC	4,396.39
TV1384	174 Derry Road Realty LLC	2,957.69
TV1369	186 Communications LLC	6.76
L00597	188 Concord Street Realty, LLC	2,179.20
T01719	2-Way Communications Services Inc	23,232.85
G00796	A Good Time D.J.'s, LLC	2,698.99
A01939	A. S. A. P. Fire & Safety	995.50
A00679	A.J. Mac, Inc.	1,050.00
A00135	A/D Instrument Repair, Inc.	11,203.75
S01537	A-1 Exterminator's Inc.	1,824.00
A00100	AAA Police Supply	27,670.86
TV1484	AAA Realty LLC	4,711.06
A00115	AB Property Management, L. L. C.	1,850.00
A00137	Abbott Laboratories	761.07
A00133	Able Air Corporation	92.31
A00370	Access A/V	12,979.00
A00375	Access Data	1,152.57
A00405	Accurate Instrument Services	21,609.00
A01612	Ace Printing Company	25,948.50
A00503	Adams, Kenneth	167.40
A00132	Ademero, Inc.	1,800.00
A00136	ADT Security Services, Inc.	1,141.56
A00144	Advanced Electronic Design Inc.	8,806.00
A00664	AFSCME Council #93	19,009.41
A00672	Air Cleaning Specialists	7,190.62
A00670	Airex Corporation	76.82
A00676	Airgas USA LLC	20.20
TV1465	Albert, Lillian	40.00
A00715	Alec's Shoe Store, Inc.	5,694.10
TV1350	Alghoul, Walid	10.00
B01460	Algonquin Acquisition Company LLC	489.85
A00775	All States Asphalt, Inc.	1,524.00
A00771	All-Battery.com	43.27
A00767	Allen, Angela	316.88
A00776	Allied 100 LLC	71.48
A00784	Allison, Brian	867.00
A00793	Alpine Grove Inc	2,760.00
A00800	Alternative Logistics, Inc.	2,893.13
A00825	Alvirne High School	60.52
A00812	Amazon.com	48,732.79

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
A00817	Ambrose Equipment Co Inc	194.05
A00872	American Flagging & Traffic Control	5,385.94
A00879	American Ground Water Trust	65.00
A00923	American Planning Association	596.00
A01095	American Red Cross	5,000.00
A00808	America's Pets, LLC	69.99
A00840	Amerigas Propane LP	3,300.00
TV1377	Amram, Yigal	62.97
TV1462	Amster, Fred	89.00
A01678	Anco Engraved Signs & Stamps	63.75
TV1252	Anctil, Cheryl	80.00
A01684	Anderson Roofing	7,500.00
A01673	Anderson, Craig	1,103.00
TV1478	Anderson, Rose	178.00
A01775	Anger Welding & Equipment Inc.	900.00
A01786	Animal Control Officers Assoc of NH	80.00
A01830	Anne's Country Florals, Inc.	498.95
A01840	Antifreeze Technology Systems	570.00
A01863	Apco International, Inc.	777.00
A01868	Apothecary Products LLC	260.88
A01865	Apple Time, Inc.	860.30
A01887	APS Lighting & Sound - A/V	86.60
A01908	Aqualogic Inc	1,720.00
A01910	Arc Electrostatic Painting Company	250.00
A01907	Arc Source Welding Equipment &	1,211.87
A01917	Arcomm Communications	636.28
A01925	Area News Group	10,037.79
A01931	Arrow International	3,001.33
A01949	Arrowhead Scientific Inc	665.50
A01268	ASCAP	348.00
A01951	Ascolillo, Louie	96.50
A02001	AT&T	995.42
A01965	Atlantic Broom Service Inc	672.00
A01979	Atlantic Tactical Inc	2,140.00
A02390	Auto Zone	3,022.59
A02551	Avery, William	250.00
A00245	Axon Enterprise Inc	2,721.51
L00077	B & B Engineering Corp.	1,510.88
B00073	B & C Glass, Inc.	675.00
F00363	B & C Management NH Inc	825.00

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00077	B & H Photo-Video	1,370.00
B00080	B & S Locksmiths, Inc.	785.00
B00129	Bacon, Jeff	230.91
B00174	BAHR Sales Inc.	4,553.34
B00193	Baker, Erin D	180.00
TV1395	Balevre, Anne	17.99
B00291	Barnard, Jeffrey	492.00
B00298	Barnes, Jim	42.00
B00362	Barrett Siding Inc	6,500.00
B00351	Barrett, Emily	20.00
B00363	Barrett, Timothy	43.00
B00377	Barry, Patricia	215.52
B00632	Batteries Plus	587.34
B00635	Bauchman's Towing Inc.	375.00
B00070	B-B Chain Company	1,731.22
B00655	Beaudoin, Owen	32.00
B00667	Beaulieu, Thomas	55.00
TV1440	Beauregard, Arnold	20.50
B00669	Beauregard, Neal	175.00
TV1402	Beger, Mark & Janet, Trustees	493.64
TV1381	Beliveau, Michael	31.71
B00733	Benefit Stategies LLC	78,971.19
B00736	Ben's Uniforms	626.00
B00765	Bergeron Protective Clothing, LLC	35,055.66
B00818	Bertolaccini, Jeremy S	140.00
B00880	Best Ford, Inc.	1,538.61
B00888	Best of Times	18,067.05
B01010	Bianchi, David	328.70
B01020	Big Brothers / Big Sisters of	3,000.00
TV1378	Bigelow, James	80.00
B01025	Bill Cahill's Super Subs	1,242.87
TV0024	Blaisdell, Laura	150.00
B01110	Blinn, Kevin	65.00
B01220	Blue Book	15.95
B01287	Bobcat of New Hampshire	2,855.59
TV1396	Boldu, Axel	25.47
B01331	Bolduc, Justin Paul	238.00
B01339	Bolduc, Robert	1,785.00
B01336	Bolton, Karen	1,000.00
B01363	Border Area Mutual Aid Association	25.00

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1415	Bosselman, Harry	87.44
B01451	Bosteels, Douglas	10.90
B01453	Boston & Maine Corporation	225.00
B01468	Boston Marriott Quincy	519.41
B01380	Boston Red Sox	1,260.00
B01486	Boudreau, Rose	121.00
B01500	Bound Tree Medical, LLC	18,813.33
B01483	Bourque, Kenneth	242.00
B01616	Bowen, Lori	26.43
TV1351	Bower, Daniel	35.54
TV1280	Bowser, Theresa	91.88
B01770	Boyer, Norman C.	1,050.00
B01669	Boyer's Auto Body	2,144.94
B01704	Bradish, Glen	70.00
B02003	Brian Mason Electric	147,481.58
B02007	Bridges	4,000.00
B02006	Bridgestone HosePower LLC	2,712.83
F00137	Bright Market LLC	7,547.50
B00228	Broderick, Patrick	528.92
B02020	Broker's Title & Closing LLC	210.82
TV1353	Brough, Richard	722.18
B02078	Brower, John P.	847.00
B02227	Brownells, Inc.	562.04
B02256	BROX Industries, Inc.	1,320,794.40
B02291	BSP Cotton Road LLC	56,889.33
B02301	Buccarelli, Nicholas	52.86
B02320	Budget 1 Hr. Sign Center	275.00
TV1443	Budra, Barbara	96.09
B02325	Bulldog Fire Apparatus, Inc.	90.84
TV1425	Buonomo, Dolores	120.00
TV1426	Buonomo-Perry, Mary	120.00
B02763	Burke, Brody	72.00
TV1468	Burke, John P & Kathryn K Trustees	1,658.16
B02780	Burns Hill LLC	4,870.00
B02787	Burns, Kevin	290.04
B02805	Butler, Kate	673.20
B02807	Buttrick, Bruce	160.00
B02803	Buxton, Michael	169.93
B02915	Byrne, John	1,103.00
C00077	C. H. I. P. S.	3,000.00

**Town of Hudson, NH**  
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1298	Cambre, Caren M	100.00
TV1444	Caminiti, Russell	47.50
C00288	Campbell, Gavin	80.00
C00307	Candia Springs LLC	1,660.00
C00335	Canobie Lake Park Corporation	4,806.00
C00339	Canon Solutions America, Inc.	6,619.31
C00430	Capitol Fire Protection Co., Inc.	876.00
C00436	Capitol Sheds	4,450.00
C00539	Capri Pizza	165.00
TV1401	Carignan, Daniel S & Megan D	151.08
TV1376	Carito, Allen	12.32
TV1448	Carlton, Mike	478.00
C00555	Carney, Tracy	999.96
C00607	Carpentier, Kathryn	1,223.93
TV1480	Carrington Mortgage Serv	3,000.41
TV1295	Carroll, Brian	2,987.09
TV0901	Carter, Tracy	125.00
C00657	CASA of NH	500.00
TV1319	Castro, Kathline	50.00
TV1483	Catanzaro, Michael	1,830.46
C00660	Cayot, David	1,443.75
S01126	CDM Smith, Inc.	5,000.00
C00050	CDW Government, Inc.	36,554.04
C00799	Cellebrite Inc	19,695.00
C00897	Central Communications Corporation	13,178.00
C01010	Central Paper Products Co.	3,176.09
C01015	Central Realty, Inc.	737.50
C01044	Chadwick Mfg. Ltd.	667.60
C01043	Chadwick-BA Ross, Inc	26,625.60
C01056	Champagne, Robert	1,211.19
TV1435	Champion, Terrence & Michele	509.04
C01082	Channing Bete Co., Inc.	115.95
TV1345	Charest, Thomas	35.05
C01232	Chartier, Cheryl	259.77
C01233	Chase	3,665.90
C01220	Chasse Crane Service LLC	2,680.00
TV1408	Chau, Tung	54.04
C01249	Chelmsford Auto Electric, Inc.	225.95
C01251	Chemserve Co., Inc.	18,536.70
C01266	Chick Beaulieu, Inc	695.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C01267	Chief Supply Corp., Inc.	681.49
C01605	Cialek, John	180.90
TV1406	Cicchetto, Joseph	32.36
C01641	Cintas Fire 636525	2,011.03
C01640	Cintas First Aid & Safety LOC#779	1,953.95
C01664	Citizens Bank	29,164.90
C01671	City of Boston	1,900.00
C01673	City of Concord NH Police Dept	1,200.00
TV1372	Clark, Paul	50.29
C01701	Clarke, Daniel	88.03
C01702	Clarke, Daniel J.	155.00
C03000	CLD / Fuss & O'Neill Inc	131,110.62
C01731	Clean Harbors Environmental	621.50
C01736	Clean Monster LLC	250.00
C01733	Clement, Jack	180.00
C01748	Clinical 1 Home Medical	2,142.50
C01844	Cloutier, Jeri	42.62
C01845	Cloutier, John	64.00
C00102	CMA Engineers Inc	2,800.00
TV1420	Collins, Lori J	63.96
C02225	Collins, Sylvie L.	1,944.00
TV1255	Collins, William	55.00
TV1405	Colson, Brenton	662.66
C02333	Comcast	14,416.88
C02341	Commission of Accreditation	8,541.55
C02342	Commonwealth of Massachusetts	223.52
C02397	Compagna, Skylor C R	181.00
TV1447	Comtois, Cynthia	383.00
C02505	Concrete Systems, Inc	5,899.00
C02517	Conley, Daniel	407.31
C02522	Conlon, Martin	1,267.50
TV1347	Connelly, Shawn	50.00
C02649	Consolidated Communications	65,545.47
C02763	Continental Paving Inc.	33,675.42
C02771	Contoocook River Canoe	448.20
C02775	Control Technologies	4,640.29
C02915	Corcoran, Linda	89.00
C02926	CoreLogic Real Estate Tax Service	42,660.23
C02941	Corey, Michael	600.08
TV1422	Corleto, Katherine L	287.88



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C02935	Cormier, Roland	925.00
TV1436	Cornish, Eddie	9.54
C02946	Correia, Aiden	20.00
C02956	Costa, Matthew	128.60
TV1334	Couillard, Bryan	93.98
C03050	Country Brook Farms	360.39
C03081	Couturier, Tom	617.00
C03084	CPTe-Nashua Inc	75.00
C01395	Creative Product Sourcing, Inc.	2,719.65
C03161	Cross Country Appraisal Group LLC	1,840.00
C03447	Cubicle Solutions Inc	8,264.50
C03451	CUES	1,325.72
C03470	Cummings, Allison	260.46
C03605	Curtis Hydraulics	2,166.16
TV1481	Cusolito, Laurence & Maureen	75.34
C04050	Cybercomm Inc.	14,291.18
C04059	CyberReef Solutions Inc	2,691.00
C04060	Cyn Environmental Services	4,906.24
D00070	D & R Towing Inc.	230.00
D00331	Daigle, Bruce	187.20
TV1417	Dailey, Evelyn	20.00
TV1442	Dang, Kim	1,415.00
D00405	Daniel Webster Council, Inc.	140.00
D00407	Dastou, Bill	1,966.00
D00420	Dave's Septic Service Inc.	900.00
D00431	Davila, Jade	546.00
D00499	Deblois, Alexis E	56.00
TV1311	Decker, Sue	60.00
D00507	Deco, Inc.	5,577.22
D00514	Dell Marketing L.P.	20,693.20
D00533	Deluxe for Business	239.00
D00547	Demanche, Jon	205.30
D00543	Deng, Pharith	999.96
D00557	Dennis K. Burke, Inc.	257,770.43
D00571	Dependable Lock Service, Inc.	318.00
D00573	DePloey, Brian	96.76
TV1407	Derosa Tr., Steven J	10.83
D00590	Desrochers, Derek	260.00
TV1354	Desrosiers, Ann	49.92
D00609	Dewitt, Jackson	80.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00630	Dhima, Elvis	82.59
D00720	Dick Doherty Comedy Productions	2,000.00
D00725	Dickinson, Kenneth	75.25
D00780	Dig Safe System, Inc.	5,146.07
D00853	Dirigo Safety LLC	525.00
D00869	DLT Solutions	2,197.38
D00890	Donahue, Tucker & Ciandella, PLLC	116.21
D00897	Donovan Equipment Co., Inc.	3,191.55
D00899	Donovan Spring Co., Inc.	16,151.77
TV1434	Donovan, Shirley	43.73
O00555	Doward, Roger A.	751.40
D00940	Dowd, David W. Jr.	1,308.00
D00973	Dowling, Douglas	130.00
D00975	Downey, Jason	3,650.76
D01044	DR Power Equipment	51.98
D01042	Dragon Shield Consulting LLC	450.00
D01046	Draper, Dana C.	936.00
D01297	Drown, Joyce	195.00
D01298	Drummond Woodsum & MacMahon	2,679.10
D01150	Dube, Allan	70.00
D01307	Dube, Richard R.	1,103.00
D01333	Dubois, Abigail	131.00
D01890	Duo-Safety Ladder Corporation	46.63
TV1309	Durante, James	208.50
D02006	Durham, Calvin	80.00
D02005	Durham, Calvin P.	1,209.00
D02116	Dynamic Sports Construction Inc	51,478.00
E00009	Earl, Robert A.	428.00
TV1296	Earl, Stanley	52.96
E00061	Eastern Industrial Automation	1,301.04
E00069	Eastern Minerals, Inc.	75,820.86
E00099	Eastern Pipe Service LLC	2,900.00
E00104	EastPoint Lasers	5,690.25
E00106	Eaton, Gail	3,235.00
E00112	Eberl Iron Works, Inc.	1,708.84
E00152	Edible Arrangements	144.02
E00161	Edwards, Josh	99.10
TV1504	Egan, Daniel	81.10
E00200	Electric Light Company	392,439.00
E00221	Elite K-9, Inc.	47.27

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E00226	Elliott, Jeffrey	448.08
E00422	Energy North Propane, Inc.	2,931.15
TV1433	Engle, Brandon	16.80
E00478	Enviro Trac Environmental Svcs Ltd	22,094.27
E00495	EPA, LLC	1,330.36
E00736	ESRI	9,018.07
E00760	Events Your Way LLC	50.00
E00759	Everett J. Prescott, Inc.	44,243.66
E00764	Eversource Energy	462,090.12
E00765	Eversource Energy	4,074.42
E00766	Eversource Energy Claims & Ins Dept	271.35
E00770	Evident	744.42
E00855	Exacom Inc	14,396.00
F00080	F.B. Hale	7,013.79
F00120	F.W. Webb Company	34.59
G01430	Family Promise of Greater Nashua	3,000.00
F00140	Faulkner, Jeremy	334.19
F00153	FBI - LEEDA	2,600.00
F00200	Federal Express Corporation	159.67
TV1355	Felege, Lester	17.29
F00238	Fences Unlimited, Inc.	379.00
F00266	Fernandes, Donald	174.00
F00308	Fire Alarm & Saftey Technologies	4,204.40
F00325	Fire Engineering	40.00
F00365	Fire Tech & Safety of N.E.	8,248.07
F00344	FIREHOSEDIRECT.COM	523.18
F00340	Firehouse Magazine	39.95
F00367	Firematic Supply, Inc.	3,508.29
F00421	First Student Inc.	9,350.00
F00422	FirstLight	23,245.81
F00426	Fisette Small Engine	11,258.21
F00427	Fisher Auto Parts	1,344.10
F00451	Fitness Equipment Etc Inc	1,743.99
TV1464	Fitzgerald, April	20.00
F00428	Fitzpatrick, Matthew R	248.00
TV1391	Flagler, Jacqueline	5,572.55
TV1305	Flaherty, Craig	17.29
F00762	Fleet Ready Corporation	17,824.84
F00761	Fleetmasters Sales & Service LLC	20,268.35
F00760	Fleetpride, Inc.	1,185.60

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F01016	Ford of Londonderry	6,247.31
F01024	Foremost Promotions	1,404.54
F01050	Forrence, Jess	133.97
TV1393	Fournier, Craig	55.38
TV1379	Fradette, Isabelle	20.40
F01190	Franklin Paint Co., Inc.	1,668.95
F01560	Freightliner of NH, Inc.	7,160.00
F01650	Friend Lumber	550.93
TV1370	Frissore, Tr., Elsbeth	644.05
F01740	FSP Books and Videos	216.50
F01886	Fuller, Scott	260.00
TV1336	Fuller, Sharen	37.07
W00815	G. H. Berlin Windward	3,890.84
G001735	G.S. Bolton	9,950.00
G00200	Gall's, an Aramark Co., LLC	802.95
G00344	Gannon, Stephen	70.00
G00350	Garcia, Angel	1,206.00
G00381	Gardner-Connell, LLC	679.24
TV1339	Gareri, Brian	317.00
G00359	Gate City Fence Company, Inc.	38,722.00
G00363	Gateways Community Services	4,000.00
TV1365	Gauthier, Patricia	27.19
TV1469	Gauvreau, Paul F	474.85
TV1327	Geary, Thomas	48.14
G00500	General Code Publishers	3,628.19
G00539	Genovese, Bryan	463.38
G00742	George R Cairns and Sons, Inc.	466,649.50
G00060	GFWC - Hudson Jr. Woman's Club	200.00
G00720	Gilbert Driveline Services & Supply	2,503.69
G00741	Gill's Appliance Repair	426.00
G00748	Glacier Computer LLC	17,714.92
TV1473	Glaude, Tyler	2,968.86
M00320	Godbout Enterprises LLC	1,156.00
TV1322	Good Neighbors Specialty Foods LLC	4.07
G00800	Goodale's Bike & Ski, Inc.	1,003.86
G00805	Goodwin, Muriel A.	442.37
G00858	Goulet, Jack	230.00
G00875	Govconnection, Inc.	32,924.57
G01257	Grainger	3,920.80
G01335	Granite State Glass	12,674.35

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G01342	Granite State Minerals, Inc.	127,309.32
TV1457	Granite State Plastics Inc	3.02
G01355	Granite State Stamps, Inc.	14.22
TV1386	Grant, Margo	178.15
G01418	Greater Boston Police Council	306.00
G01429	Greater Manchester/Board of Realtor	240.00
G01431	Greater Nashua Mental Health Center	9,000.00
G01432	Grebinar, Kevin	75.00
G01439	Greeley, Darrin P	1,175.00
G01480	Greenwood, Timothy	138.00
G01497	Grella, Frances	1,182.50
TV0533	Grey Fox Realty LLC	109.46
TV1454	GTAT Corporation	5.50
G01750	Guarino, Vincent	948.15
TV0419	Guerrette, Michael M.	109.95
G01777	Gupta, Sushil	41.26
H01185	H.O.P. Pressure Cleaning Service In	3,709.00
TV1364	Hackert, Donald R., Trustee	61.53
H00308	Hand, Dean D	56.00
H00428	Harbor Homes, Inc.	7,500.00
TV1348	Harkins, Brian	57.00
H00450	Harold Estey Lumber, Inc.	2,210.00
H00522	Harris Computer Systems	38,529.30
H00532	Harris Forms	413.52
H00527	Harris Trophy	3,191.29
H00510	Harris, Steve	913.00
H00531	Harrison Shrader Enterprises LLC	6,926.36
H00528	Harry W. Wells & Sons Inc.	4,524.75
H00537	Hastings, Maxwell J.	135.00
H00546	Hastings, Samuel	450.00
H00544	Hatfield, Brad	297.80
TV1419	Haupt, James R	106.04
H00555	HDSWhite Cap Const Supply	960.00
H00565	HealthTrust	2,116,458.99
H00561	Hebert, Cherie	280.23
TV1343	Heichman, Harvey	83.62
H00611	Heritage Crystal Clean	467.95
TV1291	Herling, Linda	25.00
H00034	Hernandez, Anthony Miguel	52.00
TV1392	Hernandez, Glenda	20.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1414	Hernandez, Ramon	17.92
H00036	Hernenedez III, Miguel A	96.00
H00609	Hess Communication Services, Inc	65,000.00
H06222	Higgins Office Products, Inc.	348.40
TV1398	Higgins, Kim	20.00
H00670	Hillsboro Ford, Inc.	32,995.00
H00687	Hillsborough County	58,861.83
H00677	Hillsborough County	25.00
H00675	Hillsborough County - South	5,000.00
H00854	Hillsborough County Treasurer	3,652,234.00
H00678	Hillsborough County Treasurer	3,452.65
H00864	Hillyard	7,406.33
H00863	Hilton, Cameron G	64.00
H00953	Hodgdon, Grace A	120.00
H00987	Holden, Doug	112.00
H00995	Holt, Elizabeth	148.00
H01021	Home Depot Credit Services	9,885.37
H010552	Home, Health & Hospice Care	20,050.00
H01058	Homes of NH Realty	5.35
H01041	Hopkins, Grace L.	90.00
H01227	HP Fairfield, LLC	21,434.99
H01350	Hudson Animal Hospital, Inc.	921.47
H01445	Hudson Chamber of Commerce, Inc.	910.00
H01480	Hudson Firefighter's Relief	906.70
C01993	Hudson Mobile Estates	950.00
H01754	Hudson Police Employee Association	26,180.00
H01756	Hudson Police Relief Association	510.00
H01755	Hudson Police, Fire and	9,029.00
H01786	Hudson Post #48	1,550.00
H01838	Hudson Quarry Corp.	4,634.23
H01950	Hudson School District	39,217,347.00
H01980	Hudson Small Engine	1,168.00
H02200	Hudson Trophy Company	7,474.50
H02250	Hudson True Value Hardware	12,615.39
H02450	Humane Society for Greater Nashua	250.00
H02552	Huntress Uniforms	103.90
TV0421	Hurley, Thomas A. Sr., Tr.	702.03
H02562	Hussey, Kevin, Jr.	427.78
H00122	Hydration Depot/ Traffic Cones	137.10
TV1418	Hynes, Mary	20.00

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I00805	IACP - Membership	150.00
I00025	IAFC	299.00
I00150	ICMA Retirement Trust - 457	215,924.23
I00193	IM Wireless	49.99
I00290	Independent Electric Supply	17.89
I00035	Inderbitzen, Paul	109.09
I00744	Industrial Cleaning Products	115.60
I00755	Industrial Protection Services, Inc	2,489.56
I00758	Industrial Traffic Lines, Inc.	31,573.95
I00759	Infantino, Scott	2,172.00
I00791	Innovative Maintenance Systems	261.75
I00818	International Assoc. of Directors	298.00
I08012	International Code Council	135.00
I00817	Interstate All Battery Center	627.30
TV1410	Intrust Bank	35.85
I00841	Invoice Cloud Inc	1,930.90
TV0516	Inzenga, Keith	33.79
TV1477	Inzenga, Melissa	50.00
TV1294	Iovanna, Matthew	246.33
I00195	IPMA Assessment Services	780.93
I00900	Irwin Marine	493.10
I00901	Iskra, Jamie	303.11
J00093	J&J Heating & Air Conditioning Inc.	314.00
J00100	J. S. Towing Connection	100.00
TV1173	Jackson, Beverly	40.00
TV1300	Jackson, Dennis and Linda	93.19
TV1325	Jagannathan, Sree V.	214.89
J00165	JAK Industrial Products	7,500.50
J00181	Jamar Technologies, Inc.	377.09
D00781	James P. Cheeseman	775.00
J00400	Jefferson Solutions, Inc.	3,800.00
J00360	Jefferson, Colleen	100.00
J00460	JEMS	19.99
J00090	John E. Reid & Associates, Inc.	890.00
G01400	John Grappone Inc	65,348.00
J00963	Johnson, Michael	34.13
J00966	Johnson, Ryan	169.00
J00988	Johnstone, Melissa M	630.50
J01495	Jordan Equipment Co.	22,274.02
J01502	Jordan's Furniture Inc	2,599.10

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J01494	Joviak, Bailey	175.00
J00105	JWC Environmental Inc	33,922.85
K00032	Kaempf, Susan	381.69
N03588	Kamco Lock Solutions	947.10
K00064	Kansas State Bank	91,982.96
K00067	Kase Printing, Inc.	4,492.00
TV1362	Keating, Eric	46.00
TV1163	Keene, Sally	178.00
TV1330	Kegley, James	37.50
K00285	Kehoe, Christine	1,000.00
K00340	Keller, Matthew	999.96
K00357	Kelly Jr, Coleman	124.92
K00369	Kelly Services, Inc	18,603.75
K00653	Kew, William	600.00
K00981	Key Government Finance	54,178.33
K00977	Kiefer Swim Products	733.88
K00997	Kimball Midwest	653.33
K00996	Kimball, Sherrie	320.16
K01137	Kinney Towing & Trans. Inc.	700.00
K01160	Kipnes, Linda	90.79
G01249	Kirkwood, Debra	100.00
K01242	Knee, Louise L	9,250.00
TV1460	Knightly, Kristin	50.00
K01234	KnowBe4 Inc	4,374.02
K01229	Knox Associates, Inc.	336.00
TV1312	Kollipara, Chandrashekar	409.96
K01231	Komarek, Jonathan P	55.00
TV1441	Konecny, Benes	25.00
TV1403	Kostro, John	14.69
TV1439	Kraus, Douglas & Jennifer	277.76
TV1292	Kraus, Matthew	15.00
K01299	Kronos Inc.	8,807.15
TV1333	Kulas, Kristina	50.00
K01325	Kuzmick, David	224.00
L00070	Labrie, Lisa	1,086.92
L00103	Ladouceur, Zachary	1,050.00
L00083	Lafayette Instrument	4,125.00
L00096	Laforge, Stephen	1,550.00
TV1482	Lajoie, Alfred	650.00
L00153	Lambert, Connor	125.00



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L00166	Lambert, Eric	520.00
L00171	Lambert, Garrett	149.00
L00175	Lamonica, Tony	320.00
TV1423	Lamontagne, Sandra	25.00
TV0659	Lamothe, Diane	180.00
L00236	LaRiviere, Erika	334.35
TV1438	Larose, Maria	114.73
L00258	Latham, Rick	35.00
TV1335	Lavenia, Maryann	37.36
L00347	Lavoie, Jason	1,009.53
TV1317	Lavoie, Pam	69.00
L00363	Lavoie, Sarah	20.00
L00277	Lawton, Karen	88.00
L00279	LCI Global LLC	278.00
TV1358	Leach, Laura	17.95
TV1244	Lecomte, Francine	40.00
TV1466	L'ecuyer, Leslie	9.90
TV1394	Lemire, Julie	19.09
L00388	Lemon, Areanna	90.00
TV1427	Lemos-Barthelemy, Angelica	21.29
L00455	Leone, John	173.35
L00450	Lereta, LLC	2,781.89
L00511	Levesque, Kyle	112.50
TV1428	Levesque, Rita	80.00
L00515	Levesque, Ted	382.00
L00533	Levine, Matt	940.00
L00410	LexisNexis Matthew Bender	2,025.16
L00398	Lexisnexis Matthew Bender	534.61
L00411	LexisNexis Risk Solutions	3,073.15
L00045	LHS Associates, Inc.	6,854.03
L00529	Liberty International Trucks	790.60
L00700	Liberty Utilities	53,481.35
TV1367	Light Tower Fiber LLC	272.43
L00692	Lionel's Wheel Alignment, Inc.	525.00
L00703	Lizotte, Emily	86.00
L00016	LK41 Real Estate, LLC	1,435.00
L00704	Lloyd, Derek	69.55
TV1346	Lockwood, Lucille	178.00
L02270	Lowell Sun	392.00
L02275	Lowes	3,483.84

**Town of Hudson, NH**  
**Accounts Payable Charges**  
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
L02385	Lucontoni, Jason	623.35
L02387	Luszey, Thaddeus	395.00
L03490	Lynn Card Company	219.95
M00055	M & M Electrical Supply Co.	472.70
H01737	M & M Francoeur & Sons, LLC	3,807.00
M00060	M & N Sports	12,651.40
TV1409	M R Lacasse Homes LLC	36.41
M00040	M. B. Maintenance, Inc.	320.35
M00179	MacDonald, Scott	999.96
M00183	Mach 5 Group	18,879.78
M00200	MacMulkin Chevrolet	8,709.19
TV1451	Maille, Gloria	20.00
M00308	Main Street Massachusetts LLC	800.00
M00315	Maine Association of	30.00
M00317	Maine Oxy/Spec Air	1,892.86
M00400	Malizia, Stephen	999.96
TV1332	Malley, Melissa	50.00
M00385	Manchester Harley-Davidson	18,545.29
M00399	Manchester Mack	141,003.35
M00396	Manchester Suburban Basketball Leag	2,500.00
M00430	Manzi, Janice S	8,581.00
M00433	Manzira, Arthur	2,475.00
M00522	Marcotte, Alan	524.73
M00551	Markertek Video Supply	1,546.10
M00700	Market Basket	1,120.43
TV1400	Marquis, Raymond E & Debra M	502.06
TV1387	Marschner, Wayne	3,217.58
M00740	Marshall & Swift	1,194.15
M00743	Martin, Anthony	36.30
TV1471	Martin, Joseph K & Cindy C	101.41
M00753	Martineau, Jamie M.	72.00
M00756	Martineau, Paul	1,194.00
M00768	Mass. Association of Crime Analysts	400.00
M00766	Mass. Chapter of IAAO Inc.	550.00
M00765	Massachusetts Municipal Association	215.00
TV1375	Matos, Raimundo	46.99
TV1432	Matthews, Michelle	17.56
M01078	Maynard & Lesieur, Inc.	33,577.57
TV1359	Mays, Dwight	13.34
M00020	MB Tractor & Equipment	4,153.70

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M01130	McCann, Arthur	602.00
M01192	McDermott, Kelly	221.00
M01191	McDermott, Shawn	20.00
M00043	McFarland Johnson Inc	1,890.89
TV1411	McGovern, Caitlin	33.76
M01212	McIntosh, James Scott	27,328.74
TV1307	McKenna, Susan	772.00
M0001	McKoy-Sophos, Davonte	70.00
TV1321	McNamara, John & Kathryn	61.50
M01259	McNulty, Pamela	885.50
M01281	Meighan, Kathleen L	90.00
M01275	Melanson, Donna	194.60
M01283	Melanson, Richard	207.80
TV1474	Melville, Gregory & Debra	3,035.89
M01634	Mercury Systems	126.95
M01495	MHQ	168,569.16
M01507	Michaud, James	1,077.39
M01650	Mill Metals Corporation	2,608.30
M0149	Miller, Joseph A	146.25
M01670	Minuteman Fire & Equipment Rescue	214.22
M01673	Miracle Recreation	820.41
M01672	Mission Communications LLC	1,126.80
TV1299	Mofford, Thomas	47.39
M01710	Monadnock Mountain Water, Inc.	1,473.00
M01708	Monarch Plumbing & Heating LLC	2,934.00
TV1326	Morgan, Todd	30.10
M01761	Morin Engine Services LLC	108.50
M01771	Morris, Linda	800.00
M01772	Morrissey, Patrick	69.76
M01795	Mosaic Technology	63,682.69
M01915	Motorola Solutions, Inc.	14,912.67
M01902	Motorola, Inc.	4,628.20
M02051	MSR Utility Maintenance Corp	787.50
TV1357	Muise, Steven	27.47
M01701	Mulcay, Michael	75.00
M01717	Mullett, Samuel Wilson	226.00
M01726	Mullin, Stephen R	750.00
M02267	Municipal Management Assoc. of NH	100.00
M02255	Municipal Pest Management Service	10,000.00
M02285	Municipal Resources	3,548.76

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M02329	Murphy, Dennis, Jr.	414.00
TV1324	Narra , Sreedhar	147.88
N00294	Nash, Debra A.	874.63
N00747	Nashua Farmers' Exchange, Inc.	2,118.57
N00925	Nashua Outdoor Power	2,470.13
N01038	Nashua Region Solid Waste	11,395.00
N01045	Nashua Sand & Gravel	713.00
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	16,149.00
N01150	Nashua Wallpaper & Paint Co.	279.33
N00401	Nashua, City of DPW	565,334.63
N01050	National Alliance for Youth Sports	300.00
N01290	National Assoc. of EMS Educators	90.00
N01225	National Association of	80.00
N04381	National Medical Services Inc	111.00
N01848	National Pen Corporation LLC	928.39
N01940	Nault Enterprises, Inc.	949.00
N01945	Naval Surface Warfare Center	300.00
N01958	Nazario, Alexandra	64.00
N02230	NE Assoc. of Chiefs of Police	60.00
N02256	NE C.O.P.S.	50.00
N02344	NE Fed. of Humane Society	125.00
N02346	NE Fire Equip. and App. Corp.	4,117.77
N02392	NE Security Shredders	1,630.00
N02425	NE State Police Info Net	150.00
N02449	NECPE	497.00
N02150	Neptune, Inc.	8,114.45
N02172	Neverett's Sew & Vac	849.80
TV1368	New Hampshire Optical Systems	368.60
N00052	NFPA	1,345.50
N02568	NH Assoc of Assessing Officials	700.00
N02570	NH Assoc. of Assess. Officials	80.00
N02575	NH Assoc. of Chiefs of Police	150.00
N02590	NH Assoc. of Conserv. Commissions	1,092.00
N02605	NH Association of Senior Centers	90.00
N02620	NH Bar Association	1,090.00
N02668	NH Building Officials Support Staff	50.00
N02785	NH City & Town Clerks Assoc.	20.00
N02671	NH Coalition for Community Media	250.00
N02664	NH Commercial Invest. Bd. of Realtr	150.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N00069	NH D.A.R.E. Officers Association	300.00
N02899	NH Department of Environmental Svcs	50.00
N00060	NH DHHS	11,856.00
N03032	NH Div. of Fire Stand. & Traing/EMS	329.25
N02991	NH Fire Prevention Soc. IAAI	100.00
N03040	NH GFOA	210.00
N03110	NH Health Officers Assoc	175.00
N03090	NH Lakes Association	3,299.20
N03174	NH Local Welfare Admin. Assoc	100.00
N03228	NH Municipal Assoc., Inc	24,000.00
N03363	NH Office of Strategic Initiatives	165.00
N03215	NH Print & Mail Services	60,035.49
N03393	NH Public Works Assoc	100.00
N03449	NH Retirement System	3,845,276.72
N03679	NH Tax Collectors' Assoc	70.00
N03702	NH Youth Lacrosse Assoc.	1,075.00
N02661	NHBOA	695.00
N002624	NHCI Print Shop	222.95
N00071	NHCTCA	73.00
N00057	NHLEAP	125.00
N03589	NHRPA	65.00
N00065	NHTCA/NHCTCA Joint Certification Pr	260.00
N03595	NHWPCA	135.00
N04867	Nicole I Donlon	3,425.00
N04231	Nicolosi, Madison	32.00
N04856	Northeast Laundry Equipment	140.00
N04865	NorthEast Mailing Systems, LLC	811.72
N03376	Northern N.E. Police Accrd. Coaltn.	1,795.00
N04876	NorthPoint Const Mgmt LLC	8,116.79
N04927	Nowakowski, Ronald	1,100.00
N00102	NRAAO	40.00
N01000	NRPC	25,417.46
N02160	Nuera Transport Inc	1,062.62
N04952	Nute, Lisa	1,101.43
TV1373	O'Brien, James	23.10
O00101	O'Brien, John	447.98
O00130	Occupational Drug Testing, LLC	1,257.50
TV1310	O'Dowd, Rita	89.00
O00330	O'Keefe, Michael	2,821.69
O00345	Old Home Days Committee	300.00

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TV1383	Olsen, Carlos	29.72
TV1388	Olson, Bruce & Kathleen	48.85
O00462	Omni Services, Inc.	2,334.01
O00548	One Hour Martinizing	8,027.25
O00564	Ontrack Equipment Transport LLC	1,050.00
O00566	Operation Care For Troops	2,000.00
TV1320	Oquist, Matthew	19.76
O00575	Orchard Hill Greenhouses	1,608.00
O00561	O'Reilly Auto Parts	3,840.70
TV1306	Ortiz, Arlene	178.00
TV0439	Ouelette, Pauline	786.50
S00284	P & R Financial	975.00
P00065	Palace Theatre Trust	1,216.00
TV1338	Palmer, Matthew	44.43
TV1476	Palmer, Nicholas	64.50
TV1424	Palmer's Market	266.50
P00156	Paquette, Brenna	80.00
P00227	Patriot Properties, Inc.	11,020.00
P00249	Peabody Supply Company, Inc.	682.89
TV1458	Pelletier, Jason & Megan	23.89
P00300	Pelmac Industries, Inc.	10,273.00
P00360	Pennichuck Water Service Corp.	1,258,301.26
TV1416	PennyMac Loan Services LLC	975.89
P00370	People's United Bank	1,439,470.50
TV1461	Perillo, Brian	80.00
P00538	Peter DeSalvo Contracting	3,506.62
I00038	Peter Spanos-Wiadni Inc.	3,726.00
TV1475	Peters, Scott & Patricia	3,356.34
P00543	Peterson, Christina	364.91
P00544	Peterson, Connor	32.00
P00545	Peterson, Ed	208.00
P00569	Petroleum Equipment Service of	91.80
P00560	Petty Cash - Finance Dept	437.28
P00565	Petty Cash - Fire Dept	738.06
P00555	Petty Cash - Police Dept	70.79
P00575	PFFH	42,389.69
P00593	Phoenix Communications Inc	4,745.00
P00598	Physio-Control, Inc.	7,319.76
P00650	Piantidosi, Augustine	99.08
P00587	Pietraskiewicz, Mike	124.95

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P00673	Pinard Waste Systems	1,518,303.36
P00672	Pinard, Steven	126.22
P00670	Pincence, Ron	682.00
P00675	Pine Motor Parts, Inc.	304.74
P00851	Pitney Bowes Credit Corp.	2,701.01
TV1455	Plaza, Nathaniel	17.68
P01049	Plex Fitness LLC	2,800.00
P01053	Plodzik & Sanderson, P.A.	26,275.00
P01088	Poles Automotive Service Center	33,490.30
P01091	Police Legal Sciences, Inc.	960.00
P01097	Poole, Heather	106.47
TV1445	Popat, Vishal	34.91
P00038	Porter Sr, James	750.00
P01135	Porter, Steve	1,463.00
P01192	Poseidon Air Systems	745.00
P00036	Poulin, Jacques	4,008.54
P01942	Power & Telephone Supply Company	361.48
P01941	PowerDMS	5,190.69
P01232	Presentation of Mary Academy	1,680.00
P01254	Primex	720,148.00
P00040	Professional Fire Fighters of NH	1,932.32
P01263	Professional Firefighters of Hudson	1,470.90
P01271	Professional Vehicle Corporation	186,686.50
P01277	Professor's Pizza	430.00
P01291	Prolyn Corp.	437.50
TV1453	Provencal Revocable Trust	502.29
P01329	Pro-Vision Automotive LLC.	2,128.82
TV1323	Prunier Esq., Gerald R.	3,539.72
P01345	Psychological Consulting Services	1,000.00
P01450	Public Service Co of New Hampshire	1,549.00
P01575	Purcell, Scott	807.00
P01576	Purchase Power	4,837.97
TV0968	Putnam, Debra Ann	103.27
Q00045	Qualification Targets, Inc.	197.75
Q00074	Quantum Spatial Inc	33,941.00
Q00175	Quill Corporation	121.31
Q00253	Quinlan, Gail	530.00
R00005	R.A.D. Systems, Inc.	100.00
R00025	R.B. Allen Co., Inc.	647.88
R00027	R.B.G. Inc.	2,838.63

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R00069	R.C. Welding LLC	11,410.00
R00254	Radio Technology, Inc.	322.00
R00095	Radisson Hotel	316.00
R00316	Rancourt, Tracey	23.34
TV1449	Rando, Kimberly	21.61
TV1349	Rando, Robert	97.50
R00346	Ray Allen Manufacturing Co., Inc.	223.11
TV1318	Ray, Camille	138.00
R00403	Ready Refresh	456.88
R00415	Red Brick Clothing Company	5,520.00
R00422	Redimix Companies Inc	3,028.00
R00446	Relyco Sales, Inc.	362.28
R00450	Remeis, Peter	1,300.00
TV1389	Renna, Paula	2,707.43
R00511	Reserve Account	2,400.00
TV1479	Rice, Martha	40.00
R00539	Rich, Gregory	300.04
R00234	Ricoh USA Inc.	22,012.80
R00235	Ricoh, USA Inc	4,481.06
R00566	Ripaldi Construction Services, Inc.	33,167.00
TV1331	Rivera, Sandra	50.00
R00592	Robert H Lord Company Inc	920.00
TV1413	Roberts, Crystal	125.00
R00593	Robichaud, Gerard	298.00
R00594	Robichaud, Jordan	20.00
R00591	Robicheau-Pagan, Lori	104.98
TV1463	Robinson, Jack & Mary	40.00
R00631	Robotronics Inc	138.65
R00732	Rodgers Memorial Library	443,041.32
TV1380	Rohloff, Ronald	16.50
R01222	Rowell, Yolande E	60.98
R01229	Royal Tours LLC	45,619.00
R01245	Roystan, Nathan	132.00
R01343	Rudy, Jonathan M	284.00
R01500	Ruigrok, Ryan C.	66.00
R01499	Ruigrok, Sara	80.00
R01748	Rymes Propane & Oil	20,725.12
S00077	Saavedra, Javier	2,206.00
S00167	Safariland LLC	100.00
S00269	Salem Co-Operative Bank	1,045.16



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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1315	Salon Joelle	5.61
S00260	Salvation Army	1,000.00
S00275	Sam's Club	45.00
S00292	Sanders Searches LLC	1,886.40
S00302	Sands, Jeffrey	70.00
S00298	Sanel Auto Parts Co.	31.56
S00339	Sanitary Equipment Company Inc	17,390.55
S00296	Sansing, Steve	56.00
S00303	Sansoucy, George E.	27,880.37
S00289	Sawabini & Associates LLC	770.00
TV1374	Sayer, Nicholas	27.19
S00336	Scharn, Adam J	140.00
TV1412	Schleifer, Herman W	38.65
S00332	School Street Truck Parts Inc.	1,065.00
TV1316	Schul International Company, LLC	506.93
S00515	Scotti, Thomas	600.00
TV1344	Scurrah, Katie	24.33
S00578	Second Look Training and Forensic	2,500.00
S00597	Securitas Electronic Security Inc	1,981.37
S00603	Select Portfolio Servicing Inc.	5,498.85
P00350	SettlementOne Screening Corporation	374.91
TV1467	Shamano, Gary M Trustee	77.36
TV1313	Sharma, Bhesh	138.35
S00857	Sherrill Tree	565.99
S00860	Sherwin-Williams	420.00
S00910	Showtime Computers & Supplies	100.84
S00937	Signs Now NH	4,607.00
S00934	Signwarehouse, Inc.	24.48
S00935	Silva, Scott	1,689.00
S00940	Simons Uniforms	2,681.30
S00951	SimplexGrinnell LP	876.06
TV1303	Singh, Tansem	106.46
TV1360	Siraro, Chris	50.00
S01030	Siteman, Michael	175.90
S01033	SiteOne Landscape Supply Holding, L	2,684.88
S01049	Skillpath Seminars	99.00
S01058	Slossar, Gregory	1,771.00
S01061	Small, Dustin	221.01
S01175	Smith Plumbing & Heating, LLC	2,764.86
TV1470	Smith, Ann Brooke	618.51

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TV1314	Smith, Penny	50.00
S01227	Sojka, Anne	2,330.00
TV0994	SolarCity Corporation	169.77
A01905	SOLitude Lake Management LLC	36,968.85
S01325	Souhegan Mutual Fire Aid Assoc	3,112.50
S01484	Source4, Inc.	18.00
TV1452	Sousa Jr, Manuel	1,025.00
S01490	Sousa Realty & Development Corp.	900.00
TV1371	Sousa, Paula	2,033.46
S01535	Southern New Hampshire Special	5,000.00
S01550	Southworth-Milton, Inc.	60,672.09
S01650	Special Olympics of New Hampshire	76.00
TV1437	Spencer, Elaine	7.70
S01690	Spiller's	145.73
TV1337	Spirito, Salvatore	17.29
U00085	SPOK Inc	127.12
S01740	Sport Supply Group-BSN	6,687.38
TV1390	St Armand, Lillian	2,213.01
S00236	St. Germain, Roland	390.00
S00252	St. Joseph Business & Health	13,575.55
S00235	St. Joseph Community Services, Inc.	3,835.00
S00251	St. Joseph Hospital	456.70
S00264	St.John XXIII Food Pantry of Hudson	6,100.00
S01765	Stanley Convergent Security Solutio	1,669.44
S01782	Staples Business Advantage	2,446.08
S01866	State of New Hampshire - U.C.	397.94
S01861	State of New Hampshire, DMV	64.00
S01855	State of NH - Criminal Records	72.00
S01867	State of NH-DHHS	140.00
S02058	Statewide Communications, Inc.	3,771.10
S02160	Stearns, Dale P.	448.00
S02163	Stellos Electric Supply Inc	7,298.00
S02203	Stevens, Tabitha	122.00
S02250	Still's Power Equipment Co.	308.05
TV1485	Stonehill Realty LLC	6,587.79
S02612	Stormwind Studios	5,980.00
TV1363	Straight, Robert	43.85
S02610	Stratham Tire, Inc.	536.00
S02677	Structure Tone LLC	1,912,945.76
S02680	Stryker Medical	1,400.70

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S02881	Sullivan, Brian D.	55.00
S02884	Sullivan, Michael J.	3,800.00
S02900	Summit Ergonomics	60.00
S02903	Suncay Realty, LLC	800.00
A08014	Supplyworks	82.36
S03400	Surplus Office Equipment, Inc.	948.00
S01781	Swendsboe, Neil H.	1,043.73
T01027	T Matthews2 Enterprises	200.00
TV1352	Tabor, Barbara	45.55
TV0101	Talty, Christopher	3,683.00
T00171	Tamvaklis, Christine	1,000.00
T00204	TAPCO	82.12
T00209	Tarbell & Brodich, PA	48,642.23
T00212	Tardif, Chloe M.	346.00
T00250	Tate Brothers Paving	14,000.00
T00301	Tate, Patrick	1,100.00
T00500	Telegraph Publishing Co.	1,285.25
TV1366	Teleport Communications America	204.62
T00542	Terminix	656.00
C00268	The Camera Company, Inc.	2,400.00
F00930	The Front Door Agency, Inc.	4,000.00
TV1446	The Generator Connection Inc	75.00
H00086	The Hope Group a Division of KLX	2,173.50
M00297	The Maintenance Connection Inc	610.08
M00309	The Massachusetts General Hospital	50.00
S03558	The Switch	256.83
T01368	The Tractor Place of	2,995.00
T00577	Thebarga, George	240.92
TV1450	Therrien, Norman	25.00
T00681	Thomas, Charles	40.00
T00752	Thomson West	51.28
T00735	Thurston's Tool Co.	1,552.50
TV0152	Thyne, Maurice L.	37.54
T01001	Timberlane Coach Company	3,627.00
T00990	Timpe, Steve	1,152.00
T00979	Tim's Turf & Landscaping Materials	1,513.00
T01032	Tip Top Tree Service & Landscaping	150.00
T01034	Tire Warehouse	9,153.82
T01033	TMDE Calibration Lab, Inc.	1,729.20
TV1301	Toom, Paul	27.04

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
T01035	Total Air Supply Inc.	134.92
T01049	Total Notice, LLC.	1,705.00
T01075	Town of Hudson Sewer Utility	3,445.19
T01079	Town of Hudson Water Utility	296,055.37
T01103	Town of Litchfield	29,190.00
TV1397	Tran, Tuan	1,408.97
T01366	Trane	7,911.49
PO1291	Traub, Stephen G.	26,868.00
T01505	Treasurer, State of NH	357.23
T01586	Treasurer, State of NH- DOA	11,610.00
T01589	Treasurer, State of NH- Secretary	375.00
T01519	Treasurer, State of NH-Animal Ind	400.00
T01545	Treasurer, State of NH-DOL	750.00
T01518	Treasurer, State of NH-NHPHL	1,720.00
T01506	Treasurer, State of NH-Parks & Rec	235.00
T01393	Treasurer, State of NH-Vital Record	30,070.00
T01585	Treasurer, State of NH-VWA	150.00
T01605	Triangle Portable Services	9,526.80
T01607	Triolo, Joseph	100.00
T01591	Tri-State Fire Protection, LLC.	250.00
T01604	TriState Generator LLC	4,345.40
N01450	Tri-Tech Forensics Inc	796.93
T01601	Tritech Software Systems	30,411.24
TV1328	Troxell, Carol	46.99
T01650	Trustees of the Trust Funds	916,447.00
T00100	TST Hydraulics, Inc.	4,785.36
TV1456	Tucci, Anthony & Emily	23.10
T01716	Twardosky, Jason	260.00
U00009	UMass Hotel at the Campus Center	325.00
U00100	Ungaro, Gianni	110.00
U00797	UNH Business Service Ctr.	162.00
U00813	UNH Technology Transfer Center	340.00
U00100-ADS	Union Leader Corporation-Advertisin	5,039.89
U00099-SUBSC	Union Leader Corporation-Subscript	301.60
U00013	United Concrete Products Inc	26,733.00
U00015	United Rentals Shared	4,512.49
U00038	United States Postal Service	39,000.00
U00936	United States Treasury	1,820.00
U00675	Universal Signworks	284.00
U00005	University of New Hampshire	655.00

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
U00900	Unlimited Doors LLC	3,230.00
TV1356	Upadhyaya, Anil	26.09
U00928	UPS Store #5997	161.95
U00071	USA Bluebook	191.85
U00075	USA Softball of New Hampshire	405.00
V00037	Vachon, Michelle	1,177.84
V00070	Vail, Bridie	482.00
V00073	Vail, John	696.00
V00091	Vallante, Lori	15.51
V00040	Vanasse Hangen Brustlin, Inc.	6,891.55
TV1341	Vandeberkt, Bryanne	50.00
V00100	Velocity Performance	8,500.00
V00126	Venskus Jr, Joseph	55.00
TV0286	Verani Realty	24.68
TV1459	Vergato, Kelly	40.00
V00138	Veria Pizza	556.25
S01668	Veriato Inc	87.50
V00140	Verizon Wireless	36,051.80
V00136	Ver-Trans, Inc.	1,270.00
V00152	Vibco, Inc.	598.54
TV1382	Victor, Maureen	20.66
TV1421	Viens, Trustee, Priscilla R	2,501.87
V00165	Viking Roofing Inc	9,134.40
TV1431	Vivint.Solar	1,080.99
J01295	W T Jones LLC	690.00
W00009	W. B. Mason Co., Inc.	13,856.07
W00020	W. D. Perkins	1,000.00
TV1302	Wagner, Jeanette and Phillipe	18.49
TV1404	Walker, Vivian	203.17
W00151	Walmart Community BRC	25,125.07
TV1429	Wasserman, Janice	32.00
W00399	Water Country Corporation	1,376.49
W00400	Water Industries, Inc.	291.64
W00406	Waterways Water Treatment Specialis	876.00
TV1293	Weaver, James and Varina	83.11
TV1297	Weaver, Patrick and Amanda	37.09
W00462	Wedge, Jacob	130.00
W00467	Wegde Jr, Joseph	126.50
W00501	Wells Fargo Equipment Finance, Inc	115,669.60
W00494	Wells Fargo Real Estate Tax ServLLC	4,452.46

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2017 through June 30, 2018**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1329	Wesson, Sandra	25.38
W00538	Weston & Sampson Eng., Inc.	651,886.39
W00580	Wheelabrator Technologies Inc	150.00
W00637	Whitewater Inc	5,119.38
W006667	Whiting, Brittney Elizabeth	155.00
W00635	Whitney, Zachary	222.35
W00654	Wholey, Tim	1,513.00
W00766	Willis, Joseph	275.00
TV1342	Wilson Jr, William G	24.00
W00800	Wilson, Kathleen	1,116.84
W00686	Wilson's Tire & Auto	1,437.00
W00684	WIN-911 Software	495.00
W00870	Witmer Public Safety Group, Inc.	2,585.24
W00876	Woodberry Hudson Investments, LLC	8,510.78
W00878	Work Safe Traffic	495.00
TV1308	Woznica, Elena	89.00
TV1361	Wristen, Henry	55.62
Y00012	Yankee Industrial Supply, LLC.	927.14
Y00076	Yates David, Sr.	83.83
TV1430	Young, Jonathan A	438.82

**TOWN OF HUDSON,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018**

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2018**

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**TOWN OF HUDSON, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2018**

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# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the Board of Selectmen  
Town of Hudson  
Hudson, New Hampshire

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, 2018, 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 unmodified and adverse opinions.

### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 1-B to the financial statements, management has not recorded all of the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Hudson, as of June 30, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Town of Hudson  
Independent Auditor's Report*

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Hudson as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the general fund, major water fund, and major sewer fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

***Other Matters***

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of the Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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 schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

January 15, 2019

*Plodzik & Sanderson  
Professional Association*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Town of Hudson, New Hampshire (the Town) annual financial report, the Town's management is pleased to provide this narrative discussion and analysis of the financial activities of the Town for the fiscal year ending June 30, 2018. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### Financial Highlights

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$16,193,666 (net position) for the fiscal year reported. This is a change of \$3,353,723 in comparison to the prior year, as restated. Of that amount at June 30, 2018, \$(8,247,257) is considered unrestricted (unrestricted net position), a change of \$1,308,588 in comparison to the prior year, as restated. A major factor for this change is that the Town used a portion of fund balance to partially fund building a new fire station (\$2,100,000) and to fund three capital reserve funds (\$357,000) and did not recapture that amount with the actual revenues and expenditures in comparison to the budget. Unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- The total cost of all town services for fiscal year 2018 was \$30,759,727, as compared to \$30,882,162 in the prior year, a decrease of \$122,435 or (.4%).
- At June 30, 2018, the Town's governmental funds reported a combined ending fund balance of \$35,276,675, a change of \$483,581 in comparison to prior year.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$6,154,522, a change of \$583,354 in comparison to the prior year.
- Total long-term debt (bonds payable) at the close of the fiscal year was \$9,780,000, a change of \$(1,055,000) in comparison to the prior year.
- Overall, the Town continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

### Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the basic financial statements, and (4) required supplementary information. The Town also includes in this report additional information to supplement the basic financial statements.

#### *Government-wide Financial Statements*

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hudson, New Hampshire's finances in a manner similar to a private sector business. These statements provide both long-term and short-term information about the Town's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of the government-wide statements is the *Statement of Net Position* which presents information that includes all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the net difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town as a whole is improving or deteriorating. Evaluation of the overall health of the Town would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of Town infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Town's net position changed during the current calendar year. All current year revenues and expenditures are included regardless of the timing of cash flows. An important purpose of the design of the statement of activities is to show the financial reliance of the Town's distinct activities or functions on revenues provided by the Town's taxpayers.

*Governmental activities* include general administration, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation. Property taxes, motor vehicle permit fees, federal, state, and other local revenues finance these activities.

The government-wide financial statements are presented on pages 12-13 of this report.

### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the Town as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are reported in the fund financial statements and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Because the focus of *governmental funds* is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. These two perspectives may provide insight into the long-term impact of short-term financing decisions. The financial statements contain a reconciliation between the government-wide and fund financial statements to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 14-17 of this report.

Individual fund information for nonmajor governmental funds is found in the combining statements in a later section of this report.

The Town's *fiduciary funds* are private purpose trust funds and agency funds. Fiduciary funds are used for those resources that are held for third parties and are not available for governmental use. The accounting used for fiduciary funds is much like that used for proprietary funds.

### ***Notes to the Basic Financial Statements***

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 23 of this report.

**Required Supplementary Information**

The budgetary comparison schedule for the general fund is presented as required supplementary information. A more detailed budgetary schedule for the general fund is included in the supplementary section. This presentation is presented on page 18 of this report.

**Other Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Town's budget presentations. Also, combining and individual statements and schedules for nonmajor funds are presented in this section of this report beginning on page 58.

**Government-Wide Financial Analysis**

**Summary of Net Position**

	Governmental activities	
	2018	2017
Assets and deferred outflows:		
Current and other assets	\$ 70,757,386	\$ 68,639,064
Capital assets	29,391,162	25,203,591
Deferred outflows	8,218,225	10,631,317
Total assets and deferred outflows	<u>108,366,773</u>	<u>104,473,972</u>
Liabilities and deferred inflows:		
Current liabilities	22,965,681	22,002,742
Noncurrent liabilities	55,692,070	56,971,230
Deferred inflows	13,515,356	12,660,057
Total liabilities and deferred inflows	<u>92,173,107</u>	<u>91,634,029</u>
Net position:		
Net investment in capital assets	18,891,976	14,159,348
Restricted	5,548,947	5,619,264
Unrestricted	<u>(8,247,257)</u>	<u>(6,938,669)</u>
Total net position	<u>\$ 16,193,666</u>	<u>\$ 12,839,943</u>

The largest portion of the Town's total net position (116.7% of total net position) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position (34.3% of total net position) represents resources that are subject to restrictions placed on how they may be used by parties external to the Town. Finally, unrestricted net position of \$(8,247,257) (-50.9% of total net position) may be used to meet the government's ongoing obligations to citizens and creditors. The negative net position is largely due to the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 75, Accounting and Financial Reporting for Post-employment benefits other than Pensions.

At the end of the fiscal year, the Town was only able to report a positive change in net position for the government-wide activities and total net position. The Town's total net position changed by \$3,353,723 or 26.1% during the current fiscal year.

The following condensed financial information was derived from the government-wide Statement of Net Position. It reflects how the Town's net position has changed during fiscal year 2018.

The following table provides a summary of the Town's changes in net position:

**Summary of Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Revenues:		
Charges for services	\$ 6,707,426	\$ 7,044,342
Operating grants	1,126,075	684,751
Property taxes	16,855,235	15,957,913
Motor vehicle permits	5,428,983	5,217,440
Other	3,995,731	5,527,158
Total revenues	<u>34,113,450</u>	<u>34,431,604</u>
Program Expenses:		
General government	3,750,044	3,891,096
Public safety	15,455,458	15,895,285
Highways and streets	4,662,445	3,918,240
Sanitation	2,873,147	2,652,604
Water distribution & treatment	1,630,392	1,914,850
Health	95,968	131,317
Welfare	49,140	77,314
Culture and recreation	1,813,237	1,922,978
Conservation	27,552	46,446
Interest on long-term debt	402,344	432,032
Total expenses	<u>30,759,727</u>	<u>30,882,162</u>
Total change in net position	3,353,723	3,549,442
Net position - beginning of year, as restated	<u>12,839,943</u>	<u>9,290,501</u>
Net position - end of year	<u>\$ 16,193,666</u>	<u>\$ 12,839,943</u>

### **Governmental Funds Financial Analysis**

The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$35,276,675 an increase of \$483,581 or 1.4% in comparison with the prior year. This increase was due to \$348,221 increase in the Water Fund, a \$364,097 increase in the Sewer Fund, a \$196,394 increase in the other governmental funds and a \$425,131 decrease in the General Fund. The General Fund decrease is largely due to use of fund balance to fund current year appropriations.

### ***Governmental Fund – General Fund***

The general fund is the Town's primary operating fund and the largest source of day-to-day service delivery. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,154,522, a change of \$583,354 from the prior year. Unassigned fund balance is available for spending at the government's discretion. The remainder of the fund balance is nonspendable, restricted, committed, or assigned to indicate that is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior period; continued appropriations for capital outlay and improvement purposes; non expendable permanent fund balances; and other purposes restricted by statute.



**GENERAL FUND REVENUES**

Total general fund revenues and other financing sources increased .4% over fiscal year 2017.

**Revenue Trends - General Fund**

Source	2018 Amount	% of Total Revenue	Increase/ (Decrease)	% Change
Taxes	\$ 17,322,002	61.1%	\$ 440,515	2.6%
Licenses and permits	5,843,008	20.6%	189,715	3.4%
Intergovernmental	2,386,768	8.4%	442,420	22.8%
Charges for services	1,417,597	5.0%	(66,705)	-4.5%
Miscellaneous	<u>542,205</u>	<u>1.9%</u>	<u>(910,533)</u>	<u>-62.7%</u>
Total	\$ 27,511,580	97.0%	\$ 95,412	.3%
Transfers from other funds	125,000	0.5%	15,000	13.6%
Inception of Capital Lease	<u>706,677</u>	<u>2.5%</u>	<u>706,677</u>	<u>100.0%</u>
Total	<u>\$ 28,343,257</u>	<u>100.00%</u>	<u>\$ 817,089</u>	<u>3.0%</u>

The general fund is heavily reliant on property taxes to support general fund operations and capital. Property taxes provided 61.1% of the Town's total general fund revenues, which is slightly less than 2017 at 61.3% of total general fund revenues. Total taxes increased \$440,515 over that of fiscal year 2017. The majority of this increase is from property taxes. Motor vehicle permit fees are the second largest revenue source with over \$5.8 million of revenues or 20.6% of the total, which is slightly higher than 2017 at 20.5%. Motor vehicle permit fees increased by \$189,715 or 3.4% in comparison with the prior year. Miscellaneous revenues decreased by \$910,533 or 62.7%. The reason for the decrease in miscellaneous revenues is that in 2017 the Town sold multiple tax deeded properties in the amount of \$1,065,172.

**GENERAL FUND EXPENDITURES**

Total general fund expenditures and transfers to other funds totaled \$28,868,388 an increase of \$3,222,395 or 12.6% over the previous fiscal year. The increase in expenditures was due to the capital outlay increases.

**Expenditure Trends - General Fund**

	<b>2018 Amount</b>	<b>% of Total Expenditures</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
General government	\$ 3,436,563	11.9%	\$ 14,899	.4%
Public safety	14,614,829	50.8%	1,135,213	8.4%
Highways and streets	5,144,023	17.9%	896,143	21.1%
Sanitation	1,529,858	5.3%	14,818	1.0%
Health	100,358	.3%	(12,928)	-11.4%
Welfare	47,374	.2%	(28,112)	-37.2%
Culture and recreation	1,739,793	6.0%	211,074	13.8%
Conservation	27,552	0.1%	(17,921)	-39.4%
Capital outlay	<u>2,128,038</u>	<u>7.4%</u>	<u>1,009,209</u>	<u>90.2%</u>
<b>Total</b>	<b>\$ 28,768,388</b>	<b>100.0%</b>	<b>\$ 3,222,395</b>	<b>12.6%</b>
Transfers to other funds	<u>0</u>	<u>0%</u>	<u>(100,000)</u>	<u>(100.0%)</u>
<b>Total</b>	<b><u>\$ 28,768,388</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 3,122,395</u></b>	<b><u>12.2%</u></b>

**Budgetary Highlights**

*The General Fund* – The operating budget was not amended in total appropriations during fiscal year 2018, however modifications were made to the allocation of appropriations. The fiscal year 2018 budget was set to utilize \$2,457,000 of unassigned fund balance to offset authorized expenditures. Actual expenditures were \$19,456 lower than budgeted expenditures. Actual revenues were \$1,328,578 higher than budgeted amounts. When including budget variances on transfers this resulted in a net positive variance to the budget of \$1,599,193.

The only functional area of revenue that did not meet the budget was payment in lieu of taxes was under budget by \$119. Motor vehicle permit fees were over budget by \$728,983.

The only functional areas which was slightly over expended were public safety and highway and streets. Public safety was over budget by \$225,055 this was primarily due to accrued time buyouts. Highway and streets were over budget by \$108,604. Overall, the Town expended 99.9% of the fiscal year 2018 final budget as compared to 99.1% in fiscal year 2017.

**Capital Assets and Debt Administration**

*Capital Assets – Governmental Activities*

The Town's investment in capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2018, was \$29,391,162 a change of \$4,187,571 from the prior year. The investment in capital assets includes land, buildings, improvements, infrastructure, equipment and vehicles.

	<b>Governmental Activities</b>	
	<u>2018</u>	<u>2017</u>
Land and land improvements	\$ 10,955,636	\$ 10,609,329
Construction in progress	2,987,353	42,500
Buildings and building improvements	10,564,524	10,920,259
Machinery, equipment, and furnishings	3,562,201	2,788,458
Infrastructure	<u>1,321,448</u>	<u>843,045</u>
Total	<u>\$ 29,391,162</u>	<u>\$ 25,203,591</u>

At June 30, 2018, the depreciable capital assets for the Town were 43.7% depreciated. This compares to 44.4% as of June 30, 2017. This comparison indicates that the Town is replacing capital assets at almost the same rate as they are depreciating, which is a positive financial indicator.

Major capital asset events during the current year included the following:

Capital Asset Purchases

New Fire Station	\$	1,923,301
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Additional information of the Town's capital assets may be found in Note 7 to the financial statements.

**Long-term Debt**

At June 30, 2018, the Town had total bonded debt outstanding of \$9,780,000. The Town did not issue any new debt in fiscal year 2018. A summary of outstanding debt is as follows:

	<b>Governmental Activities</b>	
	<u>2018</u>	<u>2017</u>
Water utility	<u>\$ 9,780,000</u>	<u>\$ 10,835,000</u>

Total long-term bonds outstanding at June 30, 2017 decreased by \$1,055,000 or 9.7% from June 30, 2017 due to bond payments and no additional bonds issued. Additional information on the Town's long-term debt can be found in Note 13 to the financial statements.

### **Requests for Information**

This financial report is designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Town's Finance Director at 12 School Street Hudson, NH 03051.

***BASIC FINANCIAL STATEMENTS***

*EXHIBIT A*  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Statement of Net Position*  
*June 30, 2018*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 45,620,086
Investments	18,642,733
Accounts receivable (net)	1,146,587
Taxes receivable (net)	4,798,542
Special assessments receivable (net)	415,594
Intergovernmental receivable	22,172
Accrued interest receivable	54,639
Inventory	6,958
Prepaid items	5,501
Tax deeded property, subject to resale	44,574
Capital assets:	
Land and construction in progress	13,520,401
Other capital assets, net of depreciation	15,870,761
Total assets	<u>100,148,548</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>8,218,225</u>
<b>LIABILITIES</b>	
Accounts payable	682,993
Accrued salaries and benefits	292,526
Accrued interest payable	154,037
Intergovernmental payable	21,836,125
Long-term liabilities:	
Due within one year	1,198,682
Due in more than one year	54,493,388
Total liabilities	<u>78,657,751</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>13,515,356</u>
<b>NET POSITION</b>	
Net investment in capital assets	18,891,976
Restricted	5,548,947
Unrestricted	<u>(8,247,257)</u>
Total net position	<u>\$ 16,193,666</u>

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, 2018*

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 3,750,044	\$ 273,534	\$ -	\$ (3,476,510)
Public safety	15,455,458	1,006,427	88,838	(14,360,193)
Highways and streets	4,662,445	-	1,015,021	(3,647,424)
Sanitation	2,873,147	1,243,846	21,816	(1,607,485)
Water distribution and treatment	1,630,392	3,946,663	-	2,316,271
Health	95,968	-	-	(95,968)
Welfare	49,140	2,446	-	(46,694)
Culture and recreation	1,813,237	234,510	-	(1,578,727)
Conservation	27,552	-	400	(27,152)
Interest on long-term debt	402,344	-	-	(402,344)
<b>Total governmental activities</b>	<b>\$ 30,759,727</b>	<b>\$ 6,707,426</b>	<b>\$ 1,126,075</b>	<b>(22,926,226)</b>

General revenues:

Taxes:	
Property	16,855,235
Other	483,188
Motor vehicle permit fees	5,428,983
Licenses and other fees	746,025
Grants and contributions not restricted to specific programs	1,282,909
Miscellaneous	1,483,609
<b>Total general revenues</b>	<b>26,279,949</b>
Change in net position	3,353,723
Net position, beginning, as restated (see Note 19)	12,839,943
Net position, ending	<b>\$ 16,193,666</b>

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, 2018**

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 37,083,089	\$ 6,287,109	\$ 1,447,316	\$ 802,572	\$ 45,620,086
Investments	3,520,262	3,571,888	11,373,650	176,933	18,642,733
Accounts receivable (net)	877,344	242,249	26,994	-	1,146,587
Taxes receivable	4,860,622	-	-	-	4,860,622
Special assessments receivable (net)	-	-	415,594	-	415,594
Intergovernmental receivable	22,172	-	-	-	22,172
Accrued interest receivable	10,397	10,549	33,591	102	54,639
Interfund receivable	2,282	-	34	-	2,316
Voluntary tax liens	163,755	-	-	-	163,755
Voluntary tax liens reserved until collected	(163,755)	-	-	-	(163,755)
Inventory	6,958	-	-	-	6,958
Prepaid items	5,501	-	-	-	5,501
Tax deeded property, subject to resale	44,574	-	-	-	44,574
<b>Total assets</b>	<b>\$ 46,433,201</b>	<b>\$ 10,111,795</b>	<b>\$ 13,297,179</b>	<b>\$ 979,607</b>	<b>\$ 70,821,782</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 425,304	\$ 103,861	\$ 151,846	\$ 1,982	\$ 682,993
Accrued salaries and benefits	280,482	1,962	7,246	2,836	292,526
Intergovernmental payable	21,836,125	-	-	-	21,836,125
Interfund payable	-	1,703	613	-	2,316
<b>Total liabilities</b>	<b>22,541,911</b>	<b>107,526</b>	<b>159,705</b>	<b>4,818</b>	<b>22,813,960</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - Property taxes	8,980,604	-	-	-	8,980,604
Unavailable revenue - Special assessments	-	3,357,972	392,571	-	3,750,543
<b>Total deferred inflows of resources</b>	<b>8,980,604</b>	<b>3,357,972</b>	<b>392,571</b>	<b>-</b>	<b>12,731,147</b>
<b>FUND BALANCES</b>					
Nonspendable	57,033	-	-	174,694	231,727
Restricted	665,186	3,016,427	1,186,624	506,016	5,374,253
Committed	6,314,070	3,629,870	11,558,279	294,079	21,796,298
Assigned	1,719,875	-	-	-	1,719,875
Unassigned	6,154,522	-	-	-	6,154,522
<b>Total fund balances</b>	<b>14,910,686</b>	<b>6,646,297</b>	<b>12,744,903</b>	<b>974,789</b>	<b>35,276,675</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 46,433,201</b>	<b>\$ 10,111,795</b>	<b>\$ 13,297,179</b>	<b>\$ 979,607</b>	<b>\$ 70,821,782</b>

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, 2018*

Total fund balances of governmental funds (Exhibit C-1)		\$ 35,276,675
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	\$ 41,692,682	
Less accumulated depreciation	<u>(12,301,520)</u>	29,391,162
Certain resources are not considered current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 6,146,008	
Deferred inflows of resources related to pensions	(1,004,441)	
Deferred outflows of resources related to NHRS OPEB	309,403	
Deferred inflows of resources related to NHRS OPEB	(6,636)	
Deferred outflows of resources related to other OPEB	<u>1,762,814</u>	7,207,148
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (2,316)	
Payables	<u>2,316</u>	-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as unavailable revenue in the funds.		
		226,868
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		
		(62,080)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(154,037)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 9,780,000	
Capital leases	719,186	
Compensated absences	1,992,487	
Accrued landfill postclosure care costs	117,000	
Other postemployment benefits	14,671,596	
Net pension liability	<u>28,411,801</u>	(55,692,070)
Net position of governmental activities (Exhibit A)		<u>\$ 16,193,666</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, 2018**

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 17,322,002	\$ -	\$ -	\$ -	\$ 17,322,002
Licenses and permits	5,843,008	-	-	332,000	6,175,008
Intergovernmental	2,386,768	-	21,816	-	2,408,584
Charges for services	1,417,597	3,946,663	1,243,846	99,320	6,707,426
Miscellaneous	542,205	225,258	613,339	118,145	1,498,947
Total revenues	<u>27,511,580</u>	<u>4,171,921</u>	<u>1,879,001</u>	<u>549,465</u>	<u>34,111,967</u>
<b>EXPENDITURES</b>					
Current:					
General government	3,436,563	-	-	213,952	3,650,515
Public safety	14,614,829	-	-	44,386	14,659,215
Highways and streets	5,144,023	-	-	-	5,144,023
Water distribution and treatment	-	2,296,602	-	-	2,296,602
Sanitation	1,529,858	-	961,665	-	2,491,523
Health	100,358	-	-	-	100,358
Welfare	47,374	-	-	-	47,374
Culture and recreation	1,739,793	-	-	94,733	1,834,526
Conservation	27,552	-	-	-	27,552
Debt service:					
Principal	-	1,055,000	-	-	1,055,000
Interest	-	406,098	-	-	406,098
Capital outlay	2,128,038	-	494,239	-	2,622,277
Total expenditures	<u>28,768,388</u>	<u>3,757,700</u>	<u>1,455,904</u>	<u>353,071</u>	<u>34,335,063</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,256,808)</u>	<u>414,221</u>	<u>423,097</u>	<u>196,394</u>	<u>(223,096)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	125,000	-	-	-	125,000
Transfers out	-	(66,000)	(59,000)	-	(125,000)
Inception of capital leases	706,677	-	-	-	706,677
Total other financing sources (uses)	<u>831,677</u>	<u>(66,000)</u>	<u>(59,000)</u>	<u>-</u>	<u>706,677</u>
Net change in fund balances	(425,131)	348,221	364,097	196,394	483,581
Fund balances, beginning, as restated (see Note 19)	15,335,817	6,298,076	12,380,806	778,395	34,793,094
Fund balances, ending	<u>\$ 14,910,686</u>	<u>\$ 6,646,297</u>	<u>\$ 12,744,903</u>	<u>\$ 974,789</u>	<u>\$ 35,276,675</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, 2018*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 483,581
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	\$ 5,418,153	
Depreciation expense	<u>(1,096,327)</u>	4,321,826
The net effect of various disposals involving capital assets is to decrease the net position.		
		(134,255)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (125,000)	
Transfers out	<u>125,000</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	\$ (24,042)	
Change in allowance for uncollectible property taxes	<u>40,463</u>	16,421
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 leases	\$ (706,677)	
Repayment of bond principal	1,055,000	
Repayment of capital leases	<u>196,734</u>	545,057
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	\$ 3,754	
Increase in compensated absences payable	(114,053)	
Changes in pension balances relating to GASB Statement No. 68	(763,741)	
Changes in OPEB balances relating to GASB Statement No. 75 - NHRS	95,550	
Changes in OPEB balances relating to GASB Statement No. 75 - Other	<u>(1,100,417)</u>	(1,878,907)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 3,353,723</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, 2018*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,087,180	\$ 17,087,180	\$ 17,210,423	\$ 123,243
Licenses and permits	5,063,600	5,063,600	5,843,008	779,408
Intergovernmental	1,978,917	2,379,270	2,386,768	7,498
Charges for services	1,203,200	1,203,200	1,417,597	214,397
Miscellaneous	52,000	145,643	349,675	204,032
Total revenues	<u>25,384,897</u>	<u>25,878,893</u>	<u>27,207,471</u>	<u>1,328,578</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,671,782	3,605,451	3,368,661	236,790
Public safety	13,890,754	13,836,506	14,061,561	(225,055)
Highways and streets	4,312,356	4,843,903	4,952,507	(108,604)
Sanitation	1,556,395	1,556,395	1,529,858	26,537
Health	110,048	110,050	100,358	9,692
Welfare	90,000	85,500	47,374	38,126
Culture and recreation	1,555,533	727,304	695,928	31,376
Conservation	48,863	-	-	-
Capital outlay	3,100,000	3,100,000	3,089,406	10,594
Total expenditures	<u>28,335,731</u>	<u>27,865,109</u>	<u>27,845,653</u>	<u>19,456</u>
Excess of revenues (deficiency) over (under) expenditures	<u>(2,950,834)</u>	<u>(1,986,216)</u>	<u>(638,182)</u>	<u>1,348,034</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	250,835	745,969	997,128	251,159
Transfers out	(357,001)	(1,816,753)	(1,816,753)	-
Total other financing sources (uses)	<u>(106,166)</u>	<u>(1,070,784)</u>	<u>(819,625)</u>	<u>251,159</u>
Net change in fund balances	<u>\$ (3,057,000)</u>	<u>\$ (3,057,000)</u>	<u>(1,457,807)</u>	<u>\$ 1,599,193</u>
Decrease in nonspendable fund balance			40,938	
Increase in restricted fund balance			(20,028)	
Decrease in committed fund balance (non-encumbrances)			2,057,000	
Increase in assigned fund balance (non-encumbrances)			(20,328)	
Unassigned fund balance, beginning			5,719,535	
Unassigned fund balance, ending			<u>\$ 6,319,310</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, 2018*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 4,084,601	\$ 3,946,663	\$ (137,938)
Miscellaneous	50,000	48,492	(1,508)
Total revenues	<u>4,134,601</u>	<u>3,995,155</u>	<u>(139,446)</u>
<b>EXPENDITURES</b>			
Current:			
Water distribution and treatment	2,432,502	2,296,602	135,900
Debt service:			
Principal	1,055,000	1,055,000	-
Interest	406,099	406,098	1
Total expenditures	<u>3,893,601</u>	<u>3,757,700</u>	<u>135,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>241,000</u>	<u>237,455</u>	<u>(3,545)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(241,000)</u>	<u>(241,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(3,545)</u>	<u>\$ (3,545)</u>
Restricted fund balance, beginning		3,019,972	
Restricted fund balance, ending		<u>\$ 3,016,427</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, 2018**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 22,000	\$ 21,816	\$ (184)
Charges for services	1,868,780	1,243,846	(624,934)
Miscellaneous	22,000	21,973	(27)
Total revenues	<u>1,912,780</u>	<u>1,287,635</u>	<u>(625,145)</u>
<b>EXPENDITURES</b>			
Current:			
Sanitation	1,052,780	961,665	91,115
Capital outlay	801,000	494,239	306,761
Total expenditures	<u>1,853,780</u>	<u>1,455,904</u>	<u>397,876</u>
Excess (deficiency) of revenues over (under) expenditures	<u>59,000</u>	<u>(168,269)</u>	<u>(227,269)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(227,269)</u>	<u>\$ (227,269)</u>
Restricted fund balance, beginning		<u>1,413,893</u>	
Restricted fund balance, ending		<u>\$ 1,186,624</u>	

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT E-1*  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Net Position*  
*June 30, 2018*

	Private Purpose Trust	Agency
<b>ASSETS</b>		
Cash and cash equivalents	\$ 14	\$ 2,068,538
Investments	1,008	689,197
Accrued interest receivable	1	2,035
Total assets	<u>1,023</u>	<u>2,759,770</u>
<b>LIABILITIES</b>		
Intergovernmental payable	-	1,008,851
Escrow and performance deposits	-	1,750,919
Total liabilities	<u>-</u>	<u>2,759,770</u>
<b>NET POSITION</b>	<u>\$ 1,023</u>	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT E-2*  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Changes in Net Position*  
*For the Fiscal Year Ended June 30, 2018*

	Private Purpose Trust
<b>ADDITIONS</b>	
New funds	\$ 1,133
Interest	24
Change in fair market value	25
Total revenue	1,182
<b>DEDUCTIONS</b>	
Scholarships	1,000
Change in net position	182
Net position, beginning	841
Net position, ending	\$ 1,023

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, 2018**

	<u>NOTE</u>
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 15 for further information on this pronouncement.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

***1-B Basis of Accounting, and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of some of the capital assets and related accumulated depreciation, which have been omitted because they have not all been inventoried at historical cost. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded all of the depreciation expense in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to

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be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under the guidance GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the library, conservation, land use change tax, senior activities, and expendable trust funds are consolidated in the general fund.

**Water Fund** – accounts for the activities related to the operation of the water treatment plant, wells, and water system.

**Sewer Fund** – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines.

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.

**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.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports four nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

**Private Purpose Trust Fund** – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

**Agency Fund** – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

The Treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

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***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations and corporate bonds would be examples of Level 2 investments.

**Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

***1-F Inventory***

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of gasoline and diesel fuel which will be used in the subsequent period. The cost is recorded as an expenditures/expenses when consumed rather than when purchased.

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***1-G 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/expenditures as the items are used.

***1-H Capital Assets***

Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position. As noted previously (Note 1-B), not all of the Town's capital assets have been included as they have not been inventoried at historical cost.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Classes:</b>	<u><b>Years</b></u>
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20

***1-I Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-J Property Taxes***

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 15, 2017 and October 30, 2017, and due on July 3, 2017 and December 5, 2017. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied, but not remitted to the Town at June 30, 2018 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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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, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,922,334,022
For all other taxes	\$ 3,071,777,122

The tax rates and amounts assessed for the year ended June 30, 2018 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.72	\$ 17,569,911
School portion:		
State of New Hampshire	\$2.11	6,172,347
Local	\$10.70	32,865,628
County portion	\$1.19	3,652,234
Total	\$19.72	\$ 60,260,120

***1-K Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2018.

***1-L Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end, hookup fees, betterment assessments, and unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

***1-M Long-term Obligations***

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities.

***1-N Compensated Absences***

The Town's policy allows certain employees to earn varying amounts of accrued 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 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.

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***1-O Postemployment Benefits Other Than Pensions (OPEB)***

The Town maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when and payable in accordance with benefit terms.

***1-P Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-Q Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.



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**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last. In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 8% of general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriations.

***1-R Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, water, and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, \$600,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$2,457,000 was voted from unassigned fund balance to fund current year appropriations.

***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.

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The following reconciles the *general fund* budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 28,204,599
Adjustment:	
Basis difference:	
Change in deferred tax revenue relating to 60-day revenue recognition	24,042
Change in allowance for uncollectible property taxes	(40,463)
Inception of capital leases	706,677
GASB Statement No. 54:	
To record revenue of the blended funds	320,530
Net effect of transfers between blended funds	(872,128)
Per Exhibit C-3 (GAAP basis)	<u>\$ 28,343,257</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 29,662,406
Adjustment:	
Basis differences:	
Encumbrances, beginning	421,283
Encumbrances, ending	(1,276,642)
Inception of capital leases	706,677
GASB Statement No. 54:	
To record expenditures of the blended funds	1,071,417
Net effect of transfers between blended funds	(1,816,753)
Per Exhibit C-3 (GAAP basis)	<u>\$ 28,768,388</u>

The following reconciles the *water fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,995,155
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	176,766
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,171,921</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 3,998,700
Adjustment:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(175,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,823,700</u>

The following reconciles the *sewer fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-3 (budgetary basis)	\$ 1,287,635
Adjustment:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	591,366
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,879,001</u>

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**2-C Accounting Change/Restatement**

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred outflows and inflows of resources, as follows:

	Local OPEB	State OPEB	Total OPEB
Change in total OPEB liability under current standards, July 1, 2017	\$ (7,947,871)	\$ (2,168,480)	\$ (10,116,351)
Initial balance of deferred outflows of resources	2,029,008	272,617	2,301,625
Cumulative restatement related to GASB 75 implementation (see Note 19)	<u>\$ (5,918,863)</u>	<u>\$ (1,895,863)</u>	<u>\$ (7,814,726)</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$47,688,638 and the bank balances totaled \$48,054,911. Petty cash totaled \$2,300.

Cash and cash equivalents reconciliation:

Cash and cash equivalents per Statement of Net Position (Exhibit A)	\$ 45,620,086
Cash and cash equivalents per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	<u>2,068,552</u>
Total cash and cash equivalents	<u>\$ 47,688,638</u>

**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The Town has the following recurring fair value measurements and maturities as of June 30, 2018:

	Valuation Measurement Method	Fair Value	Less Than 1			Total
			Year	1-5 Years	5-10 Years	
Investments type:						
Common stocks	Level 1	\$ 1,238,159	\$ -	\$ -	\$ -	\$ 1,238,159
Corporate bonds	Level 2	-	200,692	2,295,258	1,901,726	4,397,676
Equity mutual funds	Level 1	8,761,943	-	-	-	8,761,943
Fixed income mutual funds	Level 2	510,156	-	-	-	510,156
Real Assets	Level 1	243,055	-	-	-	243,055
U.S. Government bonds	Level 2	-	449,924	2,593,166	1,138,859	4,181,949
Total fair value		<u>\$ 10,753,313</u>	<u>\$ 650,616</u>	<u>\$ 4,888,424</u>	<u>\$ 3,040,585</u>	<u>\$ 19,332,938</u>

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**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Board of Selectmen minimize interest rate risk by investing primarily in short-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with their policy. The Trustees of Trust Funds dictate that bonds, notes or other obligations of the U.S. Government, U.S. Government Agencies, municipalities, private corporations or other agencies as noted in RSA 31:25d, shall be limited to maturities of 10 years or less.

**Credit Risk** – The Board of Selectmen’s investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio with the objective of mitigating credit risk. The Trustees of Trust Funds investments in bonds, notes or other obligations of the U.S. Government, the quality of these bonds, as rated by at least two major ratings firms, shall be no less than investment grade. For Trustees of Trust Fund investments as approved by the State of New Hampshire Banking Commissioners, such investments shall have a Morning Star rating of at least four stars. The Town’s investment pool had the following credit risk structure:

Investment Type	Credit Rating*	Fair Value	Percent of Grand Total
Corporate bonds	AA+	\$ 516,607	6.02%
Corporate bonds	AA	540,267	6.30%
Corporate bonds	A+	678,258	7.91%
Corporate bonds	A	194,266	2.26%
Corporate bonds	A-	1,280,036	14.92%
Corporate bonds	BBB+	1,188,242	13.85%
		<u>4,397,676</u>	<u>51.26%</u>
U.S. Government bonds	AA+	4,181,949	48.74%
*Per Standard and Poor’s		<u>\$ 8,579,625</u>	<u>100.00%</u>

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Board of Selectmen investments shall be fully collateralized with the delivery of U.S. Government obligations, U.S. Government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 100% of the deposit in each case. The Trustees of Trust Funds investments in certificates of deposits (if any), any balances in excess of FDIC will be collateralized.

**Concentration of Credit Risk** – The Board of Selectmen places no limit on the amount it may invest in any one issuer. The Trustees of Trust Funds may be invested in the following instruments listed up to the maximum percentages shown:

Investment Instrument	Trust Funds	Capital Reserves
Certificates of Deposit	50%	40%
U.S. Government Bonds	30%	40%
Checking Accounts	10%	50%
Savings Accounts	10%	50%
Money Market Accounts	40%	50%
Corporate Bonds	50%	50%
Corporate Equities	60%	60%

None of the Town’s investments in one single issuer exceeded 5% of the Town’s total investments. Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 18,642,733
Investments per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	690,205
Total investments	<u>\$ 19,332,938</u>

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**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$62,080. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2018	\$ 3,979,353	\$ 3,979,353
Unredeemed (under tax lien):		
Levy of 2017	486,433	486,433
Levy of 2016	308,230	308,230
Levies of 2015 and prior	55,037	55,037
Yield	1,879	1,879
Land use change	29,690	29,690
Less: allowance for estimated uncollectible taxes	(62,080)	-
Net taxes receivable	<u>\$ 4,798,542</u>	<u>\$ 4,860,622</u>

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

**NOTE 6 – OTHER RECEIVABLES**

Receivables at June 30, 2018, 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, 2018 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Water Fund	Sewer Fund	Nonmajor Funds	Total
Receivables:					
Accounts	\$ 978,848	\$ 387,249	\$ 96,624	\$ -	\$ 1,462,721
Special assessments	-	-	415,594	-	415,594
Intergovernmental	22,172	-	-	-	22,172
Accrued interest	10,397	10,549	33,591	102	54,639
Voluntary tax liens	163,755	-	-	-	163,755
Gross receivables	<u>1,175,172</u>	<u>397,798</u>	<u>545,809</u>	<u>102</u>	<u>2,118,881</u>
Less: allowance for uncollectibles	(265,259)	(145,000)	(69,630)	-	(479,889)
Net total receivables	<u>\$ 909,913</u>	<u>\$ 252,798</u>	<u>\$ 476,179</u>	<u>\$ 102</u>	<u>\$ 1,638,992</u>

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**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2018 is as follows:

	Balance, beginning,	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,513,181	\$ 34,805	\$ (14,938)	\$ 10,533,048
Construction in progress	42,500	2,987,353	(42,500)	2,987,353
Total capital assets not being depreciated	<u>10,555,681</u>	<u>3,022,158</u>	<u>(57,438)</u>	<u>13,520,401</u>
Being depreciated:				
Land improvements	134,138	333,650	-	467,788
Buildings and building improvements	17,464,036	81,084	-	17,545,120
Machinery, equipment, and vehicles	7,905,326	1,499,681	(630,816)	8,774,191
Infrastructure	861,102	524,080	-	1,385,182
Total capital assets being depreciated	<u>26,364,602</u>	<u>2,438,495</u>	<u>(630,816)</u>	<u>28,172,281</u>
Total all capital assets	<u>36,920,283</u>	<u>5,460,653</u>	<u>(688,254)</u>	<u>41,692,682</u>
Less accumulated depreciation:				
Land improvements	(37,990)	(7,210)	-	(45,200)
Buildings and building improvements	(6,543,777)	(436,819)	-	(6,980,596)
Machinery, equipment, and vehicles	(5,116,868)	(606,621)	511,499	(5,211,990)
Infrastructure	(18,057)	(45,677)	-	(63,734)
Total accumulated depreciation	<u>(11,716,692)</u>	<u>(1,096,327)</u>	<u>511,499</u>	<u>(12,301,520)</u>
Net book value, capital assets being depreciated	<u>14,647,910</u>	<u>1,342,168</u>	<u>(119,317)</u>	<u>15,870,761</u>
Net book value, all capital assets	<u>\$ 25,203,591</u>	<u>\$ 4,364,326</u>	<u>\$ (176,755)</u>	<u>\$ 29,391,162</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	\$ 52,543
Public safety	418,509
Highways and streets	285,077
Sanitation	10,268
Water	100,170
Culture and recreation	229,760
Total depreciation expense	<u>\$ 1,096,327</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances** - The composition of interfund balances as of June 30, 2018 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 1,669
	Sewer	613
Sewer	Water	34
		<u>\$ 2,316</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 for the year ended June 30, 2018 is as follows:

	Transfers In:
Transfers out:	General Fund
Water fund	\$ 66,000
Sewer fund	59,000
Total	\$ 125,000

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, 2018 are as follow:

General fund:	
Taxes due to the Hudson School District	\$ 19,604,085
Taxes and fees due to Hillsborough County	1,821,229
Contributions due to New Hampshire Retirement System	383,536
Fees due to the State of New Hampshire	25,565
Other amounts due to governments	1,710
Total general fund	\$ 21,836,125
Fiduciary fund:	
Agency fund:	
Balance of trust funds belonging to the Hudson School District	\$ 700,370
Impact fees belonging to the Hudson School District	308,481
Total fiduciary fund	\$ 1,008,851

**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources are as follows:

	Governmental Activities
Amounts related to pensions, see Note 14	\$ 6,146,008
Amounts related to State OPEB, see Note 15	309,403
Amounts related to other OPEB, see Note 15	1,762,814
Total deferred outflows of resources	\$ 8,218,225

Deferred inflows of resources are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund
Property taxes levied prior to their due date	\$ 8,753,736	\$ 8,753,736	\$ -	\$ -
Property taxes receivables not collected within 60 days of the end of the fiscal year	-	226,868	-	-
Hookup fees not currently available	3,357,972	-	3,357,972	-
Betterment assessments not currently available	392,571	-	-	392,571
Amounts related to pensions, see Note 14	1,004,441	-	-	-
Amounts related to State OPEB, see Note 15	6,636	-	-	-
Total deferred inflows of resources	\$ 13,515,356	\$ 8,980,604	\$ 3,357,972	\$ 392,571

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**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, 2018
Capital lease obligations:		
Volvo Excavator	2.84%	\$ 156,686
Seagrave Fire Apparatus	2.99%	450,460
Ford Explorer 4WD	4.50%	7,754
Street sweeper	5.40%	104,286
Total capital lease obligations		<u>\$ 719,186</u>

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Machinery, equipment, and vehicles:	
Volvo Excavator	\$ 220,282
Seagrave Fire Apparatus	577,148
Ford Explorer 4WD	32,000
Street sweeper	270,892
Total equipment	1,100,322
Less: accumulated depreciation	(157,228)
Total capital lease equipment	<u>\$ 943,094</u>

The annual requirements to amortize the capital leases payable as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2019	\$ 161,876
2020	153,876
2021	99,697
2022	99,698
2023	57,706
2024-2027	230,824
Total requirements	803,677
Less: interest	(84,491)
Present value of remaining payments	<u>\$ 719,186</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

**NOTE 12 – OVERLAPPING DEBT**

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	<u>\$ 6,663,280</u>	12.58%	<u>\$ 838,241</u>



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**NOTE 13 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2018:

	Balance July 1, 2017 (as restated)	Additions	Reductions	Balance June 30, 2018	Due Within One Year
General obligation bonds	\$ 10,835,000	\$ -	\$ (1,055,000)	\$ 9,780,000	\$ 1,045,000
Capital leases	209,243	706,677	(196,734)	719,186	141,982
Compensated absences	1,878,434	114,053	-	1,992,487	-
Accrued landfill postclosure care costs	117,000	-	-	117,000	11,700
Net other postemployment benefits	13,902,773	834,223	(65,400)	14,671,596	-
Net pension liability	30,028,780	-	(1,616,979)	28,411,801	-
Total long-term liabilities	<u>\$ 56,971,230</u>	<u>\$ 1,654,953</u>	<u>\$ (2,934,113)</u>	<u>\$ 55,692,070</u>	<u>\$ 1,198,682</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2018
General obligation bonds payable:					
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 780,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	9,000,000
Total					<u>\$ 9,780,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 1,045,000	\$ 362,843	\$ 1,407,843
2020	1,035,000	319,476	1,354,476
2021	1,020,000	278,006	1,298,006
2022	1,015,000	234,656	1,249,656
2023	1,010,000	183,906	1,193,906
2024-2028	4,655,000	294,483	4,949,483
Totals	<u>\$ 9,780,000</u>	<u>\$ 1,673,370</u>	<u>\$ 11,453,370</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 place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$117,000 as of June 30, 2018. The estimated total current cost of the landfill postclosure care (\$11,700) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2018. 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.

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**NOTE 14 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions:** The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers and firefighters are required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$2,349,035, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2018 the Town reported a liability of \$28,411,801 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town's proportion was .57771132% which was an increase of .01300531% from its proportion measured as of June 30, 2016.

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For the year ended June 30, 2018, the Town recognized pension expense of \$3,119,074. At June 30, 2018 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 879,632	\$ 281,001
Changes in assumption	2,852,920	-
Net difference between projected and actual investment earnings on pension plan investments	-	361,839
Differences between expected and actual experience	64,421	361,601
Contributions subsequent to the measurement date	2,349,035	-
Total	\$ 6,146,008	\$ 1,004,441

The \$2,349,035 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Valuation Year Ending June 30,	
2018	\$ 628,241
2019	1,357,538
2020	1,148,816
2021	(342,063)
Totals	\$ 2,792,532

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly apply to 2017 measurements:

Inflation:	2.5%	
Salary increases:	5.6% average, including inflation	
Investment rate of return:	7.25% net of pension plan investment expense, including inflation	

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 37,431,122	\$ 28,411,801	\$ 21,020,825

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

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**NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**15-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2017 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal years 2017 and 2016 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2017, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$291,914, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** – At June 30, 2018, the Town reported a liability of \$2,103,080 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town’s proportion was .45995718% which was an increase of .0120215% from its proportion measured as of June 30, 2016.

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For the year ended June 30, 2018, the Town recognized OPEB expense of \$196,365. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 17,489	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	6,636
Contributions subsequent to the measurement date	291,914	-
<b>Total</b>	<b>\$ 309,403</b>	<b>\$ 6,636</b>

The \$291,914 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2018	\$ 15,830
2019	(1,659)
2020	(1,659)
2021	(1,659)
<b>Totals</b>	<b>\$ 10,853</b>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2016 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2017 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 2,288,777	\$ 2,103,080	\$ 1,942,188

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**15-B Town of Hudson Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their post-employment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**TOWN OF HUDSON, NEW HAMPSHIRE**  
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**Benefits Provided** – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees. The benefits are provided through HealthTrust.

**Employees Covered by Benefit Terms** – At July 1, 2016 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Active employees	163
Total participants covered by OPEB plan	182

**Total OPEB Liability** – The Town’s total OPEB liability of \$12,568,516 was measured as of July 1, 2017 and was determined by an actuarial valuation of that date.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$12,568,516 in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.85%
Healthcare Cost Trend Rates:	
Current Year Trend	9.50%
Second Year Trend	9.00%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2027
Salary Increases	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2016.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

**Changes in the Total OPEB Liability -**

	June 30, 2017	June 30, 2018
Total OPEB liability beginning of year, as restated	\$ 11,227,357	\$ 11,734,293
Changes for the year:		
Service cost	603,411	615,479
Interest	317,641	331,976
Difference between actual and expected experience	(250,010)	58,775
Benefit payments	(164,106)	(172,007)
Total OPEB liability end of year	\$ 11,734,293	\$ 12,568,516

**Sensitivity of the Town’s OPEB Liability to Changes in the Discount Rate** – The July 1, 2016 actuarial valuation was prepared using a discount rate of 2.85%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$11,251,937 or by (10.48%). If the discount rate were 1% lower than what was used the OPEB liability would increase to \$14,088,058 or by 11.36%.

	Discount Rate		
	1% Decrease	Baseline 2.85%	1% Increase
Total OPEB Liability	\$ 14,088,058	\$ 12,568,516	\$ 11,251,937



**TOWN OF HUDSON, NEW HAMPSHIRE**  
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**Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2016 actuarial valuation was prepared using an initial trend rate of 9.50%. If the trend rate were 1% higher than what was used the OPEB liability would decrease to \$14,461,198 or by 11.36%. If the trend rate were 1% lower than what was used the OPEB liability would increase to \$10,973,991 or by (12.63%).

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 14.01%	1% Increase
Total OPEB Liability	\$ 10,973,991	\$ 12,568,516	\$ 14,461,198

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2018, the Town recognized OPEB expense of \$1,272,424. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Changes in assumptions	\$ 1,262,897
Differences between expected and actual experience	499,917
Total	\$ 1,762,814

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2019	\$ 336,178
2020	336,178
2021	336,178
2022	754,280
Totals	\$ 1,762,814

**NOTE 16 – ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2018 and are as follows:

General fund:	
General government	\$ 22,798
Public safety	169,670
Highways and streets	107,475
Capital outlay	976,699
Total encumbrances	\$ 1,276,642

**NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2018 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 29,391,162
Less:	
General obligation bonds payable	(9,780,000)
Capital leases payable	(719,186)
Total net investment in capital assets	18,891,976

*(Continued)*

**TOWN OF HUDSON, NEW HAMPSHIRE**  
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Governmental activities net position continued:

Restricted net position:	
Nonexpendable permanent trust funds (principal)	174,694
Nonexpendable permanent trust funds (income)	43,035
Donations	172,909
Library	492,277
Water	3,016,427
Sewer	1,186,624
Police forfeiture	462,981
Total restricted net position	<u>5,548,947</u>
Unrestricted	<u>(8,247,257)</u>
Total net position	<u>\$ 16,193,666</u>

**NOTE 18 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at June 30, 2018 include the following:

	General Fund	Water	Sewer	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Inventory	\$ 6,958	\$ -	\$ -	\$ -	\$ 6,958
Prepaid Items	5,501	-	-	-	5,501
Tax deeded property, subject to resale	44,574	-	-	-	44,574
Other permanent fund - principal balance	-	-	-	92,169	92,169
Library permanent fund - principal balance	-	-	-	82,525	82,525
Total nonspendable fund balance	<u>57,033</u>	<u>-</u>	<u>-</u>	<u>174,694</u>	<u>231,727</u>
<b>Restricted:</b>					
Donations	172,909	-	-	-	172,909
Library	492,277	-	-	-	492,277
Water	-	3,016,427	-	-	3,016,427
Sewer	-	-	1,186,624	-	1,186,624
Police forfeiture	-	-	-	462,981	462,981
Other permanent fund - income balance	-	-	-	30,628	30,628
Library permanent fund - income balance	-	-	-	12,407	12,407
Total restricted fund balance	<u>665,186</u>	<u>3,016,427</u>	<u>1,186,624</u>	<u>506,016</u>	<u>5,374,253</u>
<b>Committed:</b>					
Non-lapsing appropriations	976,699	-	-	-	976,699
Voted from surplus	400,000	-	-	-	400,000
Expendable trusts	3,374,082	3,629,870	11,558,279	-	18,562,231
Conservation commission	1,527,308	-	-	-	1,527,308
Land use change	35,981	-	-	-	35,981
Senior activities	-	-	-	43,683	43,683
Community TV revolving fund	-	-	-	250,396	250,396
Total committed fund balance	<u>6,314,070</u>	<u>3,629,870</u>	<u>11,558,279</u>	<u>294,079</u>	<u>21,796,298</u>
<b>Assigned:</b>					
Encumbrances	299,943	-	-	-	299,943
Abatement contingency	1,419,932	-	-	-	1,419,932
Total assigned fund balance	<u>1,719,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,719,875</u>
<b>Unassigned:</b>					
General	6,154,522	-	-	-	6,154,522
Total governmental fund balances	<u>\$ 14,910,686</u>	<u>\$ 6,646,297</u>	<u>\$ 12,744,903</u>	<u>\$ 974,789</u>	<u>\$ 35,276,675</u>

**TOWN OF HUDSON, NEW HAMPSHIRE**  
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**NOTE 19 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2017 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund	Nonmajor Funds
To adjust for understatement of deferred outflows of resources related to pensions	\$ 1,072,847	\$ -	\$ -
To restate for cumulative changes related to implementation of GASB No. 75, see Note 2-C	(7,814,726)	-	-
To break out Senior Activities Fund, previously reported in the general fund		(37,180)	37,180
Net position/fund balance, as previously reported	19,581,822	15,372,997	741,215
Net position/fund balance, as restated	<u>\$ 12,839,943</u>	<u>\$ 15,335,817</u>	<u>\$ 778,395</u>

**NOTE 20 – 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 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2017 to June 30, 2018 by Primex<sup>3</sup>, 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 workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

**NOTE 21 – CAFETERIA BENEFIT PLAN**

Effective 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 a Dependent Care Assistance Plan Account, and \$2,650 into the General Purpose Health Flexible Spending Account.

**NOTE 22 – CONTINGENT LIABILITIES**

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.

**NOTE 23 – TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. No such arrangements were identified.

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**NOTE 24 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through January 15 2019, the date the June 30, 2018 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 the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2018*

	June 30,				
	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.56688287%	0.55504651%	0.54786447%	0.56470601%	0.57771132%
Town's proportionate share of the net pension liability	\$ 24,397,417	\$ 20,834,147	\$ 21,703,799	\$ 30,028,780	\$ 28,411,801
Town's covered payroll	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249
Town's proportionate share of the net pension liability as a percentage of its covered payroll	235.31%	194.02%	196.85%	264.29%	239.74%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	57.77%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT G**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2018*

	June 30,				
	2014	2015	2016	2017	2018
Contractually required contribution	\$ 1,409,575	\$ 1,800,699	\$ 1,838,020	\$ 2,022,094	\$ 2,116,407
Contributions in relation to the contractually required contributions	1,409,575	1,800,699	1,838,020	2,022,094	2,116,407
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249
Contributions as a percentage of covered payroll	13.60%	16.77%	16.67%	17.80%	17.86%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**TOWN OF HUDSON, NEW HAMPSHIRE**

**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –  
PENSION LIABILITY**

**FOR THE FISCAL YEAR ENDED  
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***Schedule of the Town's Proportionate Share of Net Pension Liability and  
Schedule of Town Contributions - Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at June 30, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

**Other Information:**

Notes Contribution rates for Fiscal Year 2017 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.



**EXHIBIT H**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2018*

	June 30,	
	2017	2018
Town's proportion of the net OPEB liability	0.44793568%	0.45995718%
Town's proportionate share of the net OPEB liability (asset)	\$ 2,168,480	\$ 2,103,080
Town's covered payroll	\$ 11,361,925	\$ 11,851,249
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.09%	17.75%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**EXHIBIT I**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2018*

	June 30,	
	2017	2018
Contractually required contribution	\$ 260,278	\$ 272,617
Contributions in relation to the contractually required contribution	<u>260,278</u>	<u>272,617</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 11,361,925</u>	<u>\$ 11,851,249</u>
Contributions as a percentage of covered payroll	2.29%	2.30%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**EXHIBIT J**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2018*

	June 30,	
	2017	2018
OPEB liability, beginning of year	\$ 11,227,357	\$ 11,734,293
Changes for the year:		
Service cost	603,411	615,479
Interest	317,641	331,976
Differences between actual and expected experience	(250,010)	58,775
Benefit payments	(164,106)	(172,007)
OPEB liability, end of year	<u>\$ 11,734,293</u>	<u>\$ 12,568,516</u>
Covered payroll	<u>\$ 9,712,076</u>	<u>\$ 9,906,318</u>
Total OPEB liability as a percentage of covered payroll	120.82%	126.87%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2018**

***Schedule of the Town’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at June 30, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

***Schedule of Changes in Town’s Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town’s other postemployment benefits at June 30, 2018. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1*  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2018*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 16,754,604	\$ 16,855,235	\$ 100,631
Yield	3,000	5,767	2,767
Payment in lieu of taxes	12,576	12,457	(119)
Excavation	1,000	5,161	4,161
Other taxes	6,000	9,104	3,104
Interest and penalties on taxes	310,000	322,699	12,699
Total from taxes	<u>17,087,180</u>	<u>17,210,423</u>	<u>123,243</u>
<b>Licenses, permits, and fees:</b>			
Motor vehicle permit fees	4,700,000	5,428,983	728,983
Building permits	238,500	267,226	28,726
Other	125,100	146,799	21,699
Total from licenses, permits, and fees	<u>5,063,600</u>	<u>5,843,008</u>	<u>779,408</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	1,282,909	1,282,909	-
Highway block grant	1,012,866	1,015,021	2,155
Federal:			
Other	83,495	88,838	5,343
Total from intergovernmental	<u>2,379,270</u>	<u>2,386,768</u>	<u>7,498</u>
<b>Charges for services:</b>			
Income from departments	<u>1,203,200</u>	<u>1,417,597</u>	<u>214,397</u>
<b>Miscellaneous:</b>			
Sale of municipal property	40,000	80,963	40,963
Interest on investments	10,000	164,139	154,139
Contributions and donations	8,450	12,920	4,470
Other	87,193	91,653	4,460
Total from miscellaneous	<u>145,643</u>	<u>349,675</u>	<u>204,032</u>
<b>Other financing sources:</b>			
Transfers in	<u>745,969</u>	<u>997,128</u>	<u>251,159</u>
Total revenues and other financing sources	26,624,862	<u>\$ 28,204,599</u>	<u>\$ 1,579,737</u>
Unassigned fund balance used to reduce tax rate	600,000		
Unassigned fund balance used to fund appropriations	2,457,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 29,681,862</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, 2018**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
<b>General government:</b>					
Executive	\$ -	\$ 359,362	\$ 357,441	\$ -	\$ 1,921
Election and registration	-	396,483	394,249	-	2,234
Financial administration	27,099	1,075,651	1,068,697	6,718	27,335
Revaluation of property	55,381	347,042	367,225	-	35,198
Legal	-	116,660	52,209	-	64,451
Planning and zoning	-	362,056	369,047	-	(6,991)
General government buildings	8,220	233,434	237,576	16,080	(12,002)
Cemeteries	-	1,260	45	-	1,215
Insurance, not otherwise allocated	-	503,000	479,508	-	23,492
Other	-	210,503	110,566	-	99,937
Total general government	<u>90,700</u>	<u>3,605,451</u>	<u>3,436,563</u>	<u>22,798</u>	<u>236,790</u>
<b>Public safety:</b>					
Police	157,448	7,736,516	7,902,921	100,358	(109,315)
Ambulance	-	95,141	54,828	-	40,313
Fire	57,490	5,995,906	6,143,844	69,312	(159,760)
Emergency management	-	8,943	5,236	-	3,707
Total public safety	<u>214,938</u>	<u>13,836,506</u>	<u>14,106,829</u>	<u>169,670</u>	<u>(225,055)</u>
<b>Highways and streets:</b>					
Administration	20,694	329,625	259,066	85,500	5,753
Highways and streets	79,620	4,514,278	4,686,280	21,975	(114,357)
Total highways and streets	<u>100,314</u>	<u>4,843,903</u>	<u>4,945,346</u>	<u>107,475</u>	<u>(108,604)</u>
<b>Sanitation:</b>					
Solid waste collection	-	1,556,395	1,529,858	-	26,537
<b>Health:</b>					
Pest control	-	110,050	100,358	-	9,692
<b>Welfare:</b>					
Direct assistance	-	85,500	47,374	-	38,126
<b>Culture and recreation:</b>					
Parks and recreation	-	721,704	690,328	-	31,376
Patriotic purposes	-	5,600	5,600	-	-
Total culture and recreation	<u>-</u>	<u>727,304</u>	<u>695,928</u>	<u>-</u>	<u>31,376</u>
Capital outlay	<u>15,331</u>	<u>3,100,000</u>	<u>2,128,038</u>	<u>976,699</u>	<u>10,594</u>
<b>Other financing uses:</b>					
Transfers out	<u>-</u>	<u>1,816,753</u>	<u>1,816,753</u>	<u>-</u>	<u>-</u>
<b>Total appropriations, expenditures, other financing uses, and encumbrances</b>	<u><b>\$ 421,283</b></u>	<u><b>\$ 29,681,862</b></u>	<u><b>\$ 28,807,047</b></u>	<u><b>\$ 1,276,642</b></u>	<u><b>\$ 19,456</b></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, 2018**

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 5,719,535
Changes:		
Unassigned fund balance used to reduce tax rate		(600,000)
Unassigned fund balance used to fund appropriations		(2,457,000)
2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,579,737	
Unexpended balance of appropriations (Schedule 2)	<u>19,456</u>	
2018 Budget surplus		1,599,193
Decrease in nonspendable fund balance		40,938
Increase in restricted fund balance		(20,028)
Decrease in committed fund balance (non-encumbrances)		2,057,000
Increase in assigned fund balance (non-encumbrances)		<u>(20,328)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		6,319,310
<b>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</b>		
To comply with generally accepted accounting principles by recording deferred inflows of resources relating property taxes not collected within 60 days of fiscal year-end		(226,868)
To remove the allowance for uncollectible property taxes, recognized on a budgetary basis, but not on a GAAP basis		<u>62,080</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 6,154,522</u></u>



**SCHEDULE 4**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2018**

	Special Revenue Funds					Total
	Senior Activities	Police Forfeiture	Community TV Revolving Fund	Permanent Funds		
				Other	Library	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 43,684	\$ 462,981	\$ 255,213	\$ 1,642	\$ 39,052	\$ 802,572
Investments	-	-	-	121,053	55,880	176,933
Accrued interest receivable	-	-	-	102	-	102
<b>Total assets</b>	<b>\$ 43,684</b>	<b>\$ 462,981</b>	<b>\$ 255,213</b>	<b>\$ 122,797</b>	<b>\$ 94,932</b>	<b>\$ 979,607</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 1	\$ -	\$ 1,981	\$ -	\$ -	\$ 1,982
Accrued salaries and benefits	-	-	2,836	-	-	2,836
<b>Total liabilities</b>	<b>1</b>	<b>-</b>	<b>4,817</b>	<b>-</b>	<b>-</b>	<b>4,818</b>
<b>FUND BALANCES</b>						
Nonspendable	\$ -	\$ -	\$ -	\$ 92,169	\$ 82,525	\$ 174,694
Restricted	-	462,981	-	30,628	12,407	506,016
Committed	43,683	-	250,396	-	-	294,079
<b>Total fund balances</b>	<b>43,683</b>	<b>462,981</b>	<b>250,396</b>	<b>122,797</b>	<b>94,932</b>	<b>974,789</b>
<b>Total liabilities and fund balances</b>	<b>\$ 43,684</b>	<b>\$ 462,981</b>	<b>\$ 255,213</b>	<b>\$ 122,797</b>	<b>\$ 94,932</b>	<b>\$ 979,607</b>

**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, 2018**

	Special Revenue Funds					Total
	Senior Activites	Police Forfeiture	Community TV Revolving Fund	Permanent Funds		
				Other	Library	
<b>REVENUES</b>						
Licenses and permits	\$ -	\$ -	\$ 332,000	\$ -	\$ -	\$ 332,000
Charges for services	99,320	-	-	-	-	99,320
Miscellaneous	83	115,302	-	5,940	(3,180)	118,145
Total revenues	<u>99,403</u>	<u>115,302</u>	<u>332,000</u>	<u>5,940</u>	<u>(3,180)</u>	<u>549,465</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	213,842	110	-	213,952
Public safety	-	44,386	-	-	-	44,386
Culture and recreation	92,900	-	-	-	1,833	94,733
Total expenditures	<u>92,900</u>	<u>44,386</u>	<u>213,842</u>	<u>110</u>	<u>1,833</u>	<u>353,071</u>
Net change in fund balances	6,503	70,916	118,158	5,830	(5,013)	196,394
Fund balances, beginning	37,180	392,065	132,238	116,967	99,945	778,395
Fund balances, ending	<u>\$ 43,683</u>	<u>\$ 462,981</u>	<u>\$ 250,396</u>	<u>\$ 122,797</u>	<u>\$ 94,932</u>	<u>\$ 974,789</u>

# Town Warrant 2019



Hudson,  
New Hampshire



Proposed Budget

Hudson

For the period beginning July 1, 2019 and ending June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 25, 2019

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
A Ted Tros	Chair	<i>[Signature]</i>
Alejandra Bonnatia	member	<i>[Signature]</i>
Michael Fedele	member	<i>[Signature]</i>
Grace Hopkins	member	Grace S. Hopkins
James Weaver	Member	<i>[Signature]</i>
Normand G Martin	Selectman	<i>[Signature]</i>
Robert Bressford	Vice Chair	<i>[Signature]</i>
Hasan Goode	MEMBER	<i>[Signature]</i>
Shawn [unclear]	member	<i>[Signature]</i>
Joseph Fagnard	clerk	<i>[Signature]</i>
Melinda Price	School board	<i>[Signature]</i>

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

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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$357,441	\$370,637	\$384,533	\$384,533	\$384,533	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$394,249	\$414,563	\$407,118	\$407,118	\$407,118	\$0
4150-4151	Financial Administration	08	\$1,068,697	\$1,147,159	\$1,265,142	\$1,265,142	\$1,265,142	\$0
4152	Revaluation of Property	08	\$367,225	\$417,116	\$416,642	\$416,642	\$416,642	\$0
4153	Legal Expense	08	\$52,209	\$162,960	\$136,560	\$136,560	\$136,560	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	08	\$369,047	\$366,043	\$446,638	\$446,638	\$446,638	\$0
4194	General Government Buildings	08	\$237,576	\$159,299	\$123,906	\$123,906	\$123,906	\$0
4195	Cemeteries	08	\$45	\$1,210	\$1,250	\$1,250	\$1,250	\$0
4196	Insurance	08	\$479,508	\$495,216	\$490,000	\$490,000	\$490,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	08	\$110,566	\$272,405	\$269,457	\$269,457	\$269,457	\$0
<b>General Government Subtotal</b>					<b>\$3,436,563</b>	<b>\$3,806,608</b>	<b>\$3,941,246</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$7,902,921	\$7,927,821	\$8,078,273	\$8,078,273	\$8,078,273	\$0
4215-4219	Ambulance	08	\$54,828	\$115,899	\$112,052	\$112,052	\$112,052	\$0
4220-4229	Fire	08	\$6,143,844	\$6,599,870	\$6,685,801	\$6,685,801	\$6,685,801	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$5,236	\$8,943	\$8,000	\$8,000	\$8,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>					<b>\$14,106,829</b>	<b>\$14,652,533</b>	<b>\$14,884,126</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration	08	\$259,066	\$271,063	\$272,669	\$0	\$272,669	\$0
4312	Highways and Streets	08	\$4,686,280	\$4,050,481	\$4,095,107	\$0	\$4,095,107	\$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
<b>Highways and Streets Subtotal</b>			<b>\$4,945,346</b>	<b>\$4,321,544</b>	<b>\$4,367,776</b>	<b>\$0</b>	<b>\$4,367,776</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$1,529,858	\$1,583,104	\$1,615,815	\$0	\$1,615,815	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$1,529,858</b>	<b>\$1,583,104</b>	<b>\$1,615,815</b>	<b>\$0</b>	<b>\$1,615,815</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for Appropriations for		Budget	
					period ending 6/30/2020 (Recommended)	period ending 6/30/2020 (Not Recommended)	Committee's period ending 6/30/2020 (Recommended)	Committee's period ending 6/30/2020 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	08	\$100,358	\$110,324	\$113,279	\$0	\$113,279	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$100,358</b>	<b>\$110,324</b>	<b>\$113,279</b>	<b>\$0</b>	<b>\$113,279</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	08	\$47,374	\$85,000	\$85,000	\$0	\$85,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$47,374</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	08	\$690,328	\$577,816	\$698,026	\$0	\$698,026	\$0
4550-4559	Library	08	\$1,084,889	\$1,109,933	\$1,144,998	\$0	\$1,154,478	\$0
4583	Patriotic Purposes	08	\$5,600	\$5,600	\$5,600	\$0	\$5,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,780,817</b>	<b>\$1,693,349</b>	<b>\$1,848,624</b>	<b>\$0</b>	<b>\$1,858,104</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	08	\$48,863	\$39,277	\$51,453	\$0	\$51,453	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$48,863</b>	<b>\$39,277</b>	<b>\$51,453</b>	<b>\$0</b>	<b>\$51,453</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	10	\$1,055,000	\$1,045,000	\$1,035,000	\$0	\$1,035,000	\$0
4721	Long Term Bonds and Notes - Interest	10	\$406,098	\$362,844	\$319,476	\$0	\$319,476	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>					<b>\$1,407,844</b>	<b>\$1,354,476</b>	<b>\$0</b>	<b>\$1,354,476</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$190,172	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$1,930,568	\$221,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$7,298	\$1,500,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>					<b>\$1,721,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$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
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	09	\$1,455,904	\$2,243,192	\$1,769,204	\$0	\$1,769,204	\$0
4914W	To Proprietary Fund - Water	10	\$2,296,602	\$2,615,063	\$2,526,347	\$0	\$2,526,347	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>					<b>\$4,858,255</b>	<b>\$4,295,551</b>	<b>\$0</b>	<b>\$4,295,551</b>
<b>Total Operating Budget Appropriations</b>					<b>\$32,557,346</b>	<b>\$32,557,346</b>	<b>\$0</b>	<b>\$32,557,346</b>





Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	16	\$15,000	\$0	\$15,000	\$0
<i>Purpose: Funding for Property Revaluation Capital Reserve F</i>						
4915	To Capital Reserve Fund	17	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Funding for VacCon Truck Replacement Capital Reser</i>						
4915	To Capital Reserve Fund	22	\$0	\$25,000	\$25,000	\$0
<i>Purpose: Raise and appropriate \$25,000 to the Library Impro</i>						
<b>Total Proposed Special Articles</b>			<b>\$45,000</b>	<b>\$25,000</b>	<b>\$70,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
0000-0000	Collective Bargaining	13	\$39,851	\$0	\$39,851	\$0
			<i>Purpose: Hudson Support Staff Local 1801 Union Contract</i>			
0000-0000	Collective Bargaining	11	\$132,624	\$0	\$132,624	\$0
			<i>Purpose: Hudson Firefighters IAFF Local 3154 Union Contract</i>			
0000-0000	Collective Bargaining	14	\$38,709	\$0	\$38,709	\$0
			<i>Purpose: Hudson Public Works Local 1801 Union Contract</i>			
0000-0000	Collective Bargaining	12	\$95,612	\$0	\$95,612	\$0
			<i>Purpose: Hudson Police, Fire and Town Supervisors Associati</i>			
4210-4214	Police	15	\$187,668	\$0	\$187,668	\$0
			<i>Purpose: Hire Two Full-Time Police Officers</i>			
<b>Total Proposed Individual Articles</b>			<b>\$494,464</b>	<b>\$0</b>	<b>\$494,464</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Selectmen's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$5,767	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	08	\$12,457	\$12,576	\$12,576
3187	Excavation Tax	08	\$5,161	\$3,000	\$3,000
3189	Other Taxes	08	\$9,104	\$7,000	\$7,000
3190	Interest and Penalties on Delinquent Taxes	08	\$322,699	\$205,000	\$205,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$355,188</b>	<b>\$237,576</b>	<b>\$237,576</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$5,428,983	\$5,100,000	\$5,100,000
3230	Building Permits	08	\$267,226	\$290,000	\$290,000
3290	Other Licenses, Permits, and Fees	08	\$146,799	\$135,400	\$135,400
3311-3319	From Federal Government	08	\$88,838	\$300,077	\$300,077
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$5,931,846</b>	<b>\$5,825,477</b>	<b>\$5,825,477</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$1,282,909	\$1,286,282	\$1,286,282
3353	Highway Block Grant	08	\$1,015,021	\$558,493	\$558,493
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)		\$0	\$0	\$0
3379	From Other Governments	08	\$0	\$110,000	\$110,000
<b>State Sources Subtotal</b>			<b>\$2,297,930</b>	<b>\$1,954,775</b>	<b>\$1,954,775</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Selectmen's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
<b>Charges for Services</b>					
3401-3406	Income from Departments	08	\$1,417,597	\$1,350,000	\$1,350,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$1,417,597</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	08	\$80,963	\$65,000	\$65,000
3502	Interest on Investments	08	\$164,139	\$251,000	\$251,000
3503-3509	Other	08	\$104,573	\$3,000	\$3,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$349,675</b>	<b>\$319,000</b>	<b>\$319,000</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	08	\$363,973	\$12,329	\$12,329
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	09, 17	\$1,879,002	\$1,784,204	\$1,784,204
3914W	From Enterprise Funds: Water (Offset)	10	\$4,171,919	\$3,880,823	\$3,880,823
3915	From Capital Reserve Funds	08	\$633,155	\$123,063	\$123,063
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$7,048,049</b>	<b>\$5,800,419</b>	<b>\$5,800,419</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	08	\$0	\$600,000	\$600,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$17,400,285</b>	<b>\$16,087,247</b>	<b>\$16,087,247</b>



Budget Summary

Item	Period ending 6/30/2019	Selectmen's Period ending 6/30/2020 (Recommended)	Budget Committee's Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations	\$1,760,000	\$32,557,346	\$32,566,826
Special Warrant Articles	\$700,804	\$45,000	\$70,000
Individual Warrant Articles	\$34,575,281	\$494,464	\$494,464
Total Appropriations	\$17,812,943	\$33,096,810	\$33,131,290
Less Amount of Estimated Revenues & Credits	\$16,762,338	\$16,087,247	\$16,087,247
<b>Estimated Amount of Taxes to be Raised</b>		<b>\$17,009,563</b>	<b>\$17,044,043</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$33,131,290</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$1,035,000
3. Interest: Long-Term Bonds & Notes	\$319,476
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$1,354,476
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$31,776,814</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$3,177,681
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$306,796
10. Voted Cost Items (Voted at Meeting)	\$306,796
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	
<b>(Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$36,308,971</b>



**Default Budget of the Municipality**

**Hudson**

For the period beginning July 1, 2019 and ending June 30, 2020

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 25, 2019

**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.

Name	Position	Signature
Normand G. Martin	Selectman	
David Martin	Selectman	
MARILYN E. McGRATH	Selectman	
ROGER E. COULT	Selectman, Chair	
Angela Routsis	Selectman	

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

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$370,637	\$13,886	\$0	\$384,523
4140-4149	Election, Registration, and Vital Statistics	\$413,230	(\$3,532)	\$0	\$409,698
4150-4151	Financial Administration	\$1,147,159	\$76,588	(\$129,706)	\$1,094,041
4152	Revaluation of Property	\$417,116	\$1,376	\$0	\$418,492
4153	Legal Expense	\$162,960	\$0	(\$26,400)	\$136,560
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$366,043	\$56,563	\$0	\$422,606
4194	General Government Buildings	\$159,299	(\$21,618)	\$0	\$137,681
4195	Cemeteries	\$1,210	\$0	\$0	\$1,210
4196	Insurance	\$495,216	\$0	(\$12,119)	\$483,097
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$272,405	\$52	\$0	\$272,457
<b>General Government Subtotal</b>		<b>\$3,805,275</b>	<b>\$123,315</b>	<b>(\$168,225)</b>	<b>\$3,760,365</b>
<b>Public Safety</b>					
4210-4214	Police	\$7,927,821	\$100,112	(\$79,299)	\$7,948,634
4215-4219	Ambulance	\$115,899	(\$9,022)	\$0	\$106,877
4220-4229	Fire	\$6,250,322	\$374,407	(\$18,800)	\$6,605,929
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,943	\$0	\$0	\$8,943
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$14,302,985</b>	<b>\$465,497</b>	<b>(\$98,099)</b>	<b>\$14,670,383</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$271,063	\$1,606	\$0	\$272,669
4312	Highways and Streets	\$4,050,481	\$13,726	\$0	\$4,064,207
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$4,321,544</b>	<b>\$15,332</b>	<b>\$0</b>	<b>\$4,336,876</b>





Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,583,104	\$31,400	\$0	\$1,614,504
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$1,583,104</b>	<b>\$31,400</b>	<b>\$0</b>	<b>\$1,614,504</b>
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$110,324	\$2,955	\$0	\$113,279
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$110,324</b>	<b>\$2,955</b>	<b>\$0</b>	<b>\$113,279</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$85,000	\$0	\$0	\$85,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$85,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$558,816	\$70,015	(\$36,500)	\$592,331
4550-4559	Library	\$1,093,953	\$48,426	\$0	\$1,142,379
4583	Patriotic Purposes	\$5,600	\$0	\$0	\$5,600
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$1,658,369</b>	<b>\$118,441</b>	<b>(\$36,500)</b>	<b>\$1,740,310</b>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$39,277	\$0	\$0	\$39,277
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$39,277</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,277</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$1,045,000	\$0	(\$10,000)	\$1,035,000
4721	Long Term Bonds and Notes - Interest	\$362,844	\$0	(\$43,368)	\$319,476
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,407,844</b>	<b>\$0</b>	<b>(\$53,368)</b>	<b>\$1,354,476</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$2,243,192	\$12,070	(\$605,000)	\$1,650,262
4914W	To Proprietary Fund - Water	\$2,615,063	\$326,252	(\$295,000)	\$2,646,315
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$4,858,255</b>	<b>\$338,322</b>	<b>(\$900,000)</b>	<b>\$4,296,577</b>
<b>Total Operating Budget Appropriations</b>		<b>\$32,171,977</b>	<b>\$1,095,262</b>	<b>(\$1,256,192)</b>	<b>\$32,011,047</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

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Account	Explanation
<i>No reasons entered for reductions/increases or one-time appropriations.</i>	

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Town of Hudson NH  
Default Budget Fiscal Year 2020

<b>Town Meeting Approved Fiscal Year 2019</b>					<b>\$32,171,977</b>		
<b>Adjustments:</b>							
<b>Less:</b>	Workers Comp Insurance	(\$2,765)	5910-117		4196		
	Property Liability Insurance	(\$9,354)	5910-201		4196		
	Retirement Benefits	(\$33,678)	112, 113, 114				
	Legal - Collective Bargaining	(\$26,400)	5200-251		4153		
	IT - Dev of new website	(\$18,200)	5330-252		4150		
	IT - Process Mapping, software consultant	(\$50,000)	5330-252		4150		
	IT - Core SAN equipment	(\$61,506)	5330-411		4150		
	Police - Fire Alarm System for 3 buildings	(\$24,020)	5615-224		4210		
	Police - Portable radios	(\$55,279)	5630-403		4210		
	Fire - Command Vehicle Replacement	(\$8,000)	5730-404		4220		
	Fire - Stair Chairs	(\$10,800)	5750-203		4220		
	Recreation - Jette Field Light Replacements	(\$36,500)	5824-267		4520		
	Replacement TV Camera	(\$75,000)	5562-403		4914S		
	Nashua Sewer Treatment Plant (Hudson share)	(\$40,000)	5564-624		4914S		
	Construction Pump Station	(\$315,000)	5564-608		4914S		
	Inflow/Infiltration Study	(\$25,000)	5564-625		4914S		
	Melendy Road Design/Build Sewer Main	(\$150,000)	5564-656		4914S		
	Water Debt Service FY 2019	(\$1,407,844)	5594-497,498		4711, 4721		
	Gordon St Tank Maintenance	(\$195,000)	5592-401		4914W		
	Back-up Generator	(\$100,000)	5593-401		4914W		
<b>Add:</b>	Approved Labor Contracts	\$179,208	other 100's				
	Health Insurance	\$230,462	121 and 122				
	Solid Waste Contract Price Adjustment	\$31,400	5970-242		4321		
	Health Insurance/Retirement Benefits	\$12,070	121, 122, 112				
	Water Debt Service FY 2020	\$1,354,476	5594-497,498		4711, 4721		
	Water - Purchased from Pennichuck	\$38,760	5593-293		4914W		
	Approved Labor Contracts	\$684	all other 100's				
	Health Insurance /Retirement Benefits	\$15,128	121, 122, 112				
	Water - Whitewater Oper and Mtce.	\$6,680	5592-252		4914W		
	Customer Water Meters	\$75,000	5592-202		4914W		
	Unplanned Maintenance	\$80,000	5592-204		4914W		
	Small equipment	\$110,000	5592-403		4914W		
<b>Adjusted Town Meeting Approved Fiscal Year</b>					<b>\$31,661,499</b>		
<b>Add: Recurring Items from Approved Prior Fiscal Year's Warrant Articles:</b>							
	Hire Four Firefighters	\$349,548	5730-XXX		4220		
<b>Total Default Budget</b>					<b>\$32,011,047</b>		





**Article 02    Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article IV, Establishment of Districts, §334-18 Districts Described, to correct the description of the Business District so that it matches its permitted uses. (Approved by the Planning Board by a vote of 6-0)

**Article 03    Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article II, Terminology, §334-6 Definitions to clarify the definition of a Corner Lot (listed as "Lot, Corner") and add a reference to the definition under "Corner Lot." (Approved by the Planning Board by a vote of 6-0)

**Article 04    Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article III, General Regulations, §334-14 Building Height, to clarify the intent of what is meant by a building structure by replacing the word "habitable" with the word "occupiable." This amendment does not affect the actual height of buildings. (Approved by the Planning Board by a vote of 6-0)

**Article 05    Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article XIII A, Accessory Dwelling Units, §334-73.3, subsection H and O to clarify the measurement of ADU size, and also to require proof of adequate septic capacity as required by RSA 485-A:38. (Approved by the Planning Board by a vote of 6-0)

**Article 06    Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article III, General Regulations, §334-10. Mixed or dual use on a lot; and Article VI, §334-26 Reduction of Requirements for mixed and dual uses; compatibility of uses - to limit multiple principal uses to the Industrial and Business Zones. Multiple principal uses are currently allowed in all districts. Mixed use with residential would be allowed by special exception under this amendment. The proposed changes eliminate the need for §334-26, therefore it is proposed to be deleted. (Approved by the Planning Board by a vote of 6-0)

**Article 07    Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Attachment I - Table of Permitted Principal Uses and Attachment II – Table of Permitted Accessory Uses - to move parking and garaging of commercial vehicles from a permitted principal use to a permitted accessory use, and to add an asterisk that refers to an existing ordinance that limits heavy vehicles to commercial sites within the Industrial, General and General-1 zones. (Approved by the Planning Board by a vote of 6-0)



**Article 08     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 \$26,916,799? Should this article be defeated, the operating budget shall be \$26,359,994 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Article 09     Sewer Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,769,204? Should this article be defeated, the operating budget shall be \$1,650,262 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Article 10     Water Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,880,823? Should this article be defeated, the operating budget shall be \$4,000,791 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Article 11     Hudson Firefighters IAFF Local 3154 Union Contract**

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

Year	Amount
7/1/19 – 6/30/20	\$132,624
7/1/20 – 6/30/21	\$131,911



7/1/21 – 6/30/22	\$129,597
7/1/22 – 6/30/23	\$ 76,983
7/1/23 – 6/30/24	\$ 67,350

and to raise and appropriate the sum of \$132,624 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-0)

**Article 12 Hudson Police, Fire and Town Supervisors Association Contract**

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

Year	Amount
7/1/19 – 6/30/20	\$ 95,612
7/1/20 – 6/30/21	\$107,721
7/1/21 – 6/30/22	\$113,465
7/1/22 – 6/30/23	\$ 95,547

and to raise and appropriate the sum of \$95,612 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-0)

**Article 13 Hudson Support Staff Local 1801 Union Contract**

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

Year	Amount
7/1/19 – 6/30/20	\$39,851
7/1/20 – 6/30/21	\$35,778
7/1/21 – 6/30/22	\$37,757

and to raise and appropriate the sum of \$39,851 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)





**Article 14 Hudson Public Works Local 1801 Union Contract**

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

Year	Amount
7/1/19 – 6/30/20	\$38,709

and to raise and appropriate the sum of \$38,709 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Article 15 Hire Two Full-Time Police Officers**

Shall the Town of Hudson raise and appropriate the sum of \$187,668 which represents the cost of wages and benefits necessary to hire two additional full-time Police Officers? These Officers will be assigned to the Patrol Division and will work directly in the neighborhoods and business community. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

**Article 16 Funding for Property Revaluation Capital Reserve Fund**

Shall the Town of Hudson raise and appropriate the sum of \$15,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)

**Article 17 Funding for VacCon Truck Replacement Capital Reserve Fund**

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 with \$15,000 from the General Fund and \$15,000 from the Sewer Fund which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 8-0)

**Article 18 Establish an Emergency Medical Services Revolving Fund**

Shall the Town of Hudson vote to establish an Emergency Medical Services (EMS) revolving fund pursuant to NH RSA 31:95-h (b) for the purpose of providing ambulance services? 50% of revenues received from ambulance transports, or other revenues received from Hudson Fire Department Ambulance 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



Ambulance Services, EMS equipment, maintenance, supplies, training and education, renovation, or associated operating and administrative purposes. The EMS revolving fund shall go into effect on July 1, 2020. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)

**Article 19 75% of Revenue of Future Payments From Land Use Change Tax**

Shall the Town vote to place 75% of the revenues of all future payments collected from the Land Use Change Tax into the Conservation Fund in accordance with RSA 36-A:5 III, as authorized under the provisions of RSA 79-A:25 II, said monies to be used for the acquisition of conservation land, conservation easements, development rights and the costs associated therewith? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

**Article 20 Change the Date for Town Meeting**

Shall the Town of Hudson vote to change the date for elections and the second session from the second Tuesday in March to the second Tuesday in April, which would change the date for the first session to a date between the first and second Saturdays after the last Monday in February, inclusive? Passage of this Article is contingent upon passage of the same article by the Hudson School District in order to facilitate coordination of School District elections with Town elections to best accommodate the voters. (Recommended by the Board of Selectmen 5-0) (Budget Committee - not applicable)

**Article 21 Designate 70 Rangers Drive as "Town Forest" (by Petition)**

Shall the Town of Hudson designate the parcel at 70 Rangers Drive, consisting of 29.148 acres, recorded as parcel 160-048, as "Town Forest" as described in RSA 31:110 and 31:111, and convey management and control of said parcel to the Town's Conservation Commission pursuant to RSA 31:112; in order to permanently protect the parcel from development while retaining the ability to use it for forest management, passive recreation, enhancement and maintenance of scenic value, wildlife habitat and open space? (Not recommended by the Board of Selectmen 4-0) (Budget Committee - not applicable)

**Article 22 Raise and appropriate \$25,000 to the Library Improvements Capital Reserve Fund (by Petition)**

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Library Improvements Capital Reserve Fund previously established in 2017? (Not Recommended by the Board of Selectmen 4-1) (Recommended by the Budget Committee 6-3)



**Reminder that the voting session of Town Meeting is on  
Tuesday, March 12, 2019  
from 7:00 a.m. - 8:00 p.m. at the Community Center**

**If you have any questions about any of the articles,  
please contact any of the following Selectmen:**

**Roger E. Coutu, Chairman, 603-943-8486**

**David S. Morin, Vice-Chair, 603-305-9887**

**Marilyn E. McGrath, 603-882-0739**

**Angela Routsis, 603-204-4106**

**Normand G. Martin, 603-882-0364**





**ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
HUDSON, NEW HAMPSHIRE  
MARCH 12, 2019**

BALLOT 1 OF 3

*Patricia Barry*  
TOWN CLERK

**INSTRUCTIONS TO VOTERS**

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

<p align="center"><b>SELECTMEN</b></p> <p align="right">Vote for not Three Year Term more than TWO</p> <p>KEVIN C. MASON <input type="radio"/></p> <p>KARA ROY <input type="radio"/></p> <p>THOMAS SCOTTI <input type="radio"/></p> <p>JONATHAN SIMONEAU <input type="radio"/></p> <p>JORDAN ULERY <input type="radio"/></p> <p>CAITLIN CHIQUELIN <input type="radio"/></p> <p>ROGER E. COUTU <input type="radio"/></p> <p>MICHAEL R. DROUIN <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>BUDGET COMMITTEE</b></p> <p align="right">Vote for not One Year Term more than ONE</p> <p>J. ALEJANDRO URRUTIA <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>SUPERVISOR OF THE CHECKLIST</b></p> <p align="right">Vote for not Five Year Term more than ONE</p> <p>RANDY BROWNRIGG <input type="radio"/></p> <p>MICHELLE ROURKE <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>
<p align="center"><b>BUDGET COMMITTEE</b></p> <p align="right">Vote for not Three Year Term more than THREE</p> <p>ROBERT J. GUESSFERD <input type="radio"/></p> <p>SHAWN MURRAY <input type="radio"/></p> <p>JAMES R. WEAVER <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>CEMETERY TRUSTEE</b></p> <p align="right">Vote for not Three Year Term more than ONE</p> <p>JANET ERCOLINI <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>SUPERVISOR OF THE CHECKLIST</b></p> <p align="right">Vote for not One Year Term more than ONE</p> <p>KATHLEEN A. LEARY <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>
	<p align="center"><b>CODE OF ETHICS</b></p> <p align="right">Vote for not Three Year Term more than TWO</p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>TREASURER</b></p> <p align="right">Vote for not Three Year Term more than ONE</p> <p>BARBARA J. DOYLE <input type="radio"/></p> <p>RONALD LOTTI <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>
	<p align="center"><b>LIBRARY TRUSTEE</b></p> <p align="right">Vote for not Three Year Term more than TWO</p> <p>ERIN HENDERSON <input type="radio"/></p> <p>LINDA WALKLEY KIPNES <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p>	<p align="center"><b>TRUSTEE OF THE TRUST FUND</b></p> <p align="right">Vote for not Three Year Term more than ONE</p> <p>LEONARD LATHROP <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>

**ARTICLES**

**Article 02: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article IV, Establishment of Districts, §334-18 Districts Described, to correct the description of the Business District so that it matches its permitted uses. (Approved by the Planning Board by a vote of 6-0)

YES   
NO

**Article 03: Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article II, Terminology, §334-6 Definitions to clarify the definition of a Corner Lot (listed as "Lot, Corner") and add a reference to the definition under "Corner Lot." (Approved by the Planning Board by a vote of 6-0)

YES   
NO

**TURN BALLOT OVER AND CONTINUE VOTING**

**ARTICLES CONTINUED**

**Article 04: Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

YES

Amend Article III, General Regulations, §334-14 Building Height, to clarify the intent of what is meant by a building structure by replacing the word "habitable" with the word "occupiable." This amendment does not affect the actual height of buildings. (Approved by the Planning Board by a vote of 6-0)

NO

**Article 05: Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

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Amend Article XIII A, Accessory Dwelling Units, §334-73.3, subsection H and O to clarify the measurement of ADU size, and also to require proof of adequate septic capacity as required by RSA 485-A:38. (Approved by the Planning Board by a vote of 6-0)

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YES

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NO

**Article 07: Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

YES

Amend Attachment I - Table of Permitted Principal Uses and Attachment II - Table of Permitted Accessory Uses - to move parking and garaging of commercial vehicles from a permitted principal use to a permitted accessory use, and to add an asterisk that refers to an existing ordinance that limits heavy vehicles to commercial sites within the Industrial, General and General-1 zones. (Approved by the Planning Board by a vote of 6-0)

NO

**Article 08: 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 \$26,916,799? Should this article be defeated, the operating budget shall be \$26,359,994 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

YES

NO

**Article 09: Sewer Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,769,204? Should this article be defeated, the operating budget shall be \$1,650,262 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

YES

NO

**Article 10: Water Fund Operating Budget**

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YES

NO

**GO TO NEXT BALLOT AND CONTINUE VOTING**



**ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
HUDSON, NEW HAMPSHIRE  
MARCH 12, 2019**

BALLOT 2 OF 3

*Patricia Barry*  
TOWN CLERK

**ARTICLES CONTINUED**

**Article 11: Hudson Firefighters IAFF Local 3154 Union Contract**

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and to raise and appropriate the sum of \$132,624 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-0)

YES   
NO

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and to raise and appropriate the sum of \$95,612 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-0)

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NO

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YES   
NO

**TURN BALLOT OVER AND CONTINUE VOTING**

**ARTICLES CONTINUED**

**Article 14: Hudson Public Works Local 1801 Union Contract**

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Year	Amount
7/1/19 – 6/30/20	\$38,709

and to raise and appropriate the sum of \$38,709 for the 2019-2020 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

YES   
NO

**Article 15: Hire Two Full-Time Police Officers**

Shall the Town of Hudson raise and appropriate the sum of \$187,668 which represents the cost of wages and benefits necessary to hire two additional full-time Police Officers? These Officers will be assigned to the Patrol Division and will work directly in the neighborhoods and business community. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

YES   
NO

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YES   
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YES   
NO

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YES   
NO

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YES   
NO

**GO TO NEXT BALLOT AND CONTINUE VOTING**



**ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
HUDSON, NEW HAMPSHIRE  
MARCH 12, 2019**

BALLOT 3 OF 3

*Patricia Barry*  
TOWN CLERK

**ARTICLES CONTINUED**

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Shall the Town of Hudson designate the parcel at 70 Rangers Drive, consisting of 29.148 acres, recorded as parcel 160-048, as "Town Forest" as described in RSA 31:110 and 31:111, and convey management and control of said parcel to the Town's Conservation Commission pursuant to RSA 31:112; in order to permanently protect the parcel from development while retaining the ability to use it for forest management, passive recreation, enhancement and maintenance of scenic value, wildlife habitat and open space? (Not recommended by the Board of Selectmen 4-0) (Budget Committee - not applicable)

YES   
NO

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YES   
NO

**YOU HAVE COMPLETED VOTING THIS BALLOT**



## HUDSON ORGANIZATIONS

Alvirne Chapel	Sandy Soucy	-882-1699
Alvirne Friends of Music	Robert Scagnelli	-886-1260
American Legion	-----	-889-9777
American Legion Auxiliary	-----	-889-9777
BAFTA Federation of First Baptist Church	-----	-882-6116
Boy Scouts Troop 20	Gary Gasdia	-339-3879
Boy Scouts Pack 20	Mike McComas	-860-6016
Boy Scouts Pack 21	Keith Marshall	-265-1554
Boy Scouts Troop 21	Bob San Soucie	-978-866-4335
Boy Scouts Troop 252	Jeff Emanuelson	-889-0263
Cub Scouts Pack 252	Jon Jozokos	-508-0735
Friends of the Library of Hudson	libraryfriends2009@yahoo.com	
GFWC Hudson Community Club	Linda Kipnes	-881-9128
GFWC Hudson Junior Woman's Club	Laura Edmands	-315-1740
Girl Scouts of the Green and White Mountains	<a href="mailto:info@girlscoutsgwm.org">info@girlscoutsgwm.org</a> (888) 474-9686	
Green Meadow Club	Brian Doyle	- 889-1555
Hudson Firefighters Relief Assoc.	Dave Morin	-886-6021
Hudson Fish & Game Club	Paul LaFerriere	-889-9875
Hudson Girls Softball League	Don Voight	- 966-0830
Hudson Grange	Gerald LeClerc	-882-8602
Hudson Historical Society	Dave Alukonis	-880-2020
Hudson Kiwanis	Dan Zelonis	-883-0374
Hudson Lions Club	Roger LaTulippe	-566-9409
Hudson Litchfield Youth Football Cheer	Jessica MacKey president@hlyfc.com	
Hudson Rotary Club	Jack Madden jmadden2217@gmail.com	
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	Mike Chouinard	-978-360-0690
St. John XXIII Food Pantry	-----	-883-6048

**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
FINANCE .....		886-6000
GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY .....		886-6030
HIGHWAY GARAGE/ROAD AGENT .....		886-6018
	FAX .....	594-1143
INFORMATION TECHNOLOGY .....		886-6000
INSPECTIONAL SERVICES .....		886-6005
	FAX .....	594-1142
LAND USE (ENGINEERING/PLANNING/ZONING/CODE) .....		886-6008
	FAX .....	594-1142
LIBRARY STREET SCHOOL .....		886-1255
MEMORIAL SCHOOL .....		886-1240
NOTTINGHAM WEST ELEMENTARY SCHOOL .....		595-1570
RECREATION CENTER (OAKWOOD) .....		880-1600
SEWER UTILITY .....		886-6029
SUPERINTENDENT OF SCHOOLS .....		883-7765
TOWN CLERK/TAX COLLECTOR .....		886-6003
WATER UTILITY .....		886-6002

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