

Annual Report  
Hudson,  
New Hampshire



for year ending  
June 30, 2019

## OFFICE HOURS

Assessing .....	Monday through Friday	8:00 am – 4:30 pm
Finance .....	Monday through Friday	8:00 am – 4:30 pm
Information Technology .....	Monday through Friday	8:00 am – 4:30 pm
Inspectional Services (Permitting/Building) .....	Monday through Friday	8:00 am – 4:30 pm
Land (Engineering/Planning/Zoning/Code Enforcement) .....	Monday through Friday	8:00 am – 4:30 pm
Public Works .....	Monday through Thurs.	6:00 am – 4:00 pm
Winter hours December 1st through March 31st .....	Monday through Friday	8:00 am – 4:00 pm
Recreation .....	Monday through Friday	8:00 am – 4:30 pm
Selectmen/Town Administrator .....	Monday through Friday	8:00 am – 4:30 pm
Sewer Utility/Water Utility .....	Monday through Friday	8:00 am – 4:30 pm
Town Clerk/Tax Collector .....	Monday through Friday	8:00 am – 4:30 pm
	Thursdays	8:00 am – 7:00 pm
Rodgers Memorial Library .....	Monday through Thurs.	9:00 am – 9:00 pm
Summer hours July and August .....	Friday	9:00 am – 6:00 pm
	Saturday	9:00 am – 5:00 pm

## SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Benson Park Committee (Cable Access Center) .....	7:00 pm – 3 <sup>rd</sup> Thursday
Board of Selectmen* .....	7:00 pm – 2 <sup>nd</sup> and 4 <sup>th</sup> Tuesday
Workshops .....	7:00 pm – 1 <sup>st</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> and 4 <sup>th</sup> Wednesday
Recreation Committee* .....	6:30 pm – 1 <sup>st</sup> Thursday, every other month
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> (if necessary)

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

# DEDICATED IN MEMORY OF



## Harry J. Chesnulevich

Harry Chesnulevich served the Town of Hudson for 48 years. He served 4 years as a police officer beginning in 1952. On July 1, 1956 he joined the Hudson Fire Department as a Call Firefighter. He was promoted to Lieutenant of Company 3 in 1973, to Captain in 1977 and to Deputy Fire Chief in 2000. Throughout his career he served many years on the Board of Directors of the NH Firefighters Association and the Hudson Firefighters Relief Association.

On May 19, 2000 after 44 years of service, Harry retired from the Hudson Fire Department. After his retirement, Harry continued to be active and involved with the membership of the department. It was very common to see Harry in the station sharing stories and mentoring our members. He never missed the chance to gather with the department members and sit, tell stories and share a coffee.

# DEDICATED IN MEMORY OF



## Gary Webster

(August 21, 1945—October 21, 2019)

Town Engineering Department for 25 years

Alvirne High School Graduate

Army Veteran

Member of the Hudson American Legion Post 48\*

(\*At one time, held rank of Commander)

Member of Department of NH's American Legion Baseball Board since 1984\*

(\* Chairman over 20 years)

# DEDICATED IN MEMORY OF



## Paul Philip Lessard

(January 1, 1945—October 11, 2019)

In 1974, Paul moved to Hudson, NH and played an active role within his community coaching youth sports, serving on a suicide task force for 10 years, and was an elected council member.

One of his proudest accomplishments as a council member was implementing an insurance program for volunteer coaches.

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# **TOWN OFFICERS**

## **SELECTMEN**

David S. Morin, Chairman, 2020  
Kara Roy, Vice-Chairman, 2022  
Marilyn McGrath, 2021  
Roger E. Coutu, 2022  
Normand G. Martin, 2021

## **MODERATOR**

Paul Inderbitzen, 2020

## **TOWN CLERK/TAX COLLECTOR**

Patti Barry, 2020

## **TREASURER**

Barbara Doyle, 2020 (resigned 11/25/19)

## **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**

Kathleen Leary, 2019  
Sandra LeVasseur, 2022  
Michelle Rourke, 2024

## **BENSON PARK COMMITTEE**

Richard Empey, Chairman, 2022	John Leone, 2021
Ralph Alio, Vice-Chairman, 2020	Carol Ann Viens, Member, 2022
John Madden, Secretary 2021	Nancie Caron, Member, 2021
Ann Kinneen-Desrosiers, Clerk, 2020	David Morin, Selectman Liaison
Paula Hubert, 2020	Normand Martin, Selectmen Liaison Alternate

### **BUDGET COMMITTEE**

Robert Guessferd, Chairman, 2022	Hasan Goode, 2021
Ted Trost, Vice-Chairman, 2021	Michael Fedele, 2020
James Weaver, Clerk, 2022	Normand G. Martin, Selectman Liaison
Joseph Fernald, 2020	Kara Roy, Selectmen Liaison Alternate
Alejandro Urrutia, 2020	Diana LaMothe, School Board's Member Rep.
Richard Weissgarber, 2020	Malcolm Price, School Board's Alternate Rep.
Shawn Murray, 2022	

### **BUILDING BOARD OF APPEALS**

Michael A. Pitre, 2020	Jeff Emanuelson, 2021
Timothy Malley, 2022	

### **CABLE UTILITY COMMITTEE**

Michael O'Keefe, Chairman, 2021	Bryan Donovan, 2019
Stewart Kroner, Vice Chairman, 2020	Peter Lanzillo, 2021
Ethan Meinhold, 2020 (resig. 7/25/18)	Roger Coutu, Selectman Liaison
Diane Cannava, 2020	

### **CEMETERY TRUSTEES**

Mary Ellen Gannon, Chairman, 2021	David J. Alukonis, 2020
Janet Ercolini, 2022	

### **CITIZENS TRAFFIC ADVISORY COMMITTEE**

Timothy Wyatt, 2022	Grace Kennedy, 2022
James Battis, 2022	David Morin, Selectman Liaison

### **CODE OF ETHICS COMMITTEE**

Kimberly Rice, Chairman, 2021	Heather Smalley, 2022
Todd Terrien, Vice-Chairman, 2020	Michael MacDonald, 2020
Shane Coughlin, Secretary, 2022	

### **CONSERVATION COMMISSION**

Randall Brownrigg, Chairman, 2021	William Collins, 2021
Brett Gagnon, Vice-Chairman, 2020	Paula Hubert, Alternate, 2019
Elliott Veloso, Secretary, 2022	Jennifer Parkhurst, Alternate, 2020
Ken Dickinson, Chairman, 2019	David Morin, Selectman Liaison

### **LIBRARY TRUSTEES**

Barbara Blue, Chairman, 2020	Caitlin Chiquelin, 2020
Donna Boucher, Vice-Chairman, 2021	Mimi Guessferd, Alternate, 2020
Linda Kipnes, Secretary, 2022	Linda Pilla, Library Director
Erin Henderson, Treasurer, 2022	Normand Martin, Selectman Liaison

**MUNICIPAL UTILITY COMMITTEE**

David Shaw, Chairman, 2020  
Chelsea Prindiville, 2020  
William Abbott, 2022  
Dalton Perry, 2021  
Marilyn McGrath, Selectman Liaison

**PLANNING BOARD**

Timothy Malley, Chairman, 2020  
Jordan Ulery, Vice-Chairman, 2022  
Charles Brackett, 2020  
William Collins, 2021  
Ed Van der Veen, 2022  
Dillon Dumont, 2021  
Elliott Veloso, Alternate, 2020  
Roger E. Coutu, Selectman Liaison  
Marilyn McGrath, Selectman Liaison Alt.

**RECREATION COMMITTEE**

Keith Bowen, Chairman, 2020  
Eric Horton, Vice Chairman, 2021  
Sean O'Neill, 2021  
Robert Iannaco, 2022  
Grace Kennedy, 2020  
Susan LaRoche, 2021  
Thomas Barrett, 2022  
David Yates, Recreation Director  
Kara Roy, Selectman Liaison

**SUSTAINABILITY COMMITTEE**

Debra Putnam, Chairman, 2020  
Linda Kipnes, Vice-Chairman, 2021  
Tim Wyatt, Clerk, 2022  
Jennifer Stone-Grimaldi, 2020  
Leo Bernard, 2021  
Richard Kahn, 2021  
Caitlin Chiquelin, 2022  
Lisza Elliot, Alternate, 2022  
Jess Forrence, Non-Voting, Ex-Officio  
David Morin, Selectman Liaison

**TRUSTEES OF THE TRUST FUNDS**

Ed Duchesne, 2021  
Len Lathrop, 2022  
Harry A. Schibanoff, 2020

**ZONING BOARD OF ADJUSTMENT**

Charlie Brackett, Chairman, 2021  
James Pacocha, Vice-Chairman, 2020  
Gary Daddario, 2021  
Gerald Dearborn, 2020  
Maryellen Davis, (resigned 12/6/19)  
Brian Etienne, Alternate, 2019  
Marilyn McGrath, Selectman Liaison



**ASSESSING DEPARTMENT**

James Michaud, Chief Assessor  
Mike Pietraskiewicz, Assessment Technician (ret. 12/31/19)  
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  
Doug Bosteels, IT Technician

**LAND USE**

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

Elvis Dhima, Town Engineer  
Brian Groth, Town Planner  
Bruce Buttrick, Zoning Administrator  
Doreena Stickney, Administrative Aide  
Brooke Dubowik, Administrative Aide  
Tracy Goodwin, 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 (resigned 10/13/19)  
Lorrie Weissgarber, Administrative Aide  
Wayne Madeiros, Custodian

**SEWER DEPARTMENT**

Donna Staffier-Sommers, Administrative Aide

**TOWN CLERK/TAX COLLECTOR**

Donna Melanson, Deputy Clerk  
Pam Bisbing, Assistant Clerk  
Christine Strout-Lizotte, Assistant Clerk  
Roger Ordway, Assistant Clerk

**WATER DEPARTMENT**

Valerie Marquez, Water Utility Clerk  
Barbara O'Brien, Part-time Water Utility Clerk

# HUDSON FIRE DEPARTMENT

November 27, 2019

## ADMINISTRATION

Robert M. Buxton, Fire Chief  
John O'Brien, Deputy Fire Chief                      Scott Tice, Deputy Fire Chief  
(resigned 11/01/19)  
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                      Dave Hebert                      Paula Orendorf  
Fire Prevention Officer                      Building Inspector                      Administrative Aide

## OPERATIONS

### **Central Fire Station**

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

### **James A. Taylor Memorial Fire Station**

<u>Group 1</u>	<u>Group 2</u>	<u>Group 3</u>	<u>Group 4</u>
<b>Lieutenant</b>	<b>Lieutenant</b>	<b>Lieutenant</b>	<b>Lieutenant</b>
Eric Lambert	Marty Conlon	Dennis Haerinck	Gregory Rich
<b>Firefighter</b>	<b>Firefighter</b>	<b>Firefighter</b>	<b>Firefighter</b>
David Brideau	Thomas Sullivan	Glen Bradish	James Lappin
Craig Benner	Michael Mallen	Paul Olin	Jeffrey Ogiba

### **Robinson Road Fire Station**

<u>Group 1</u>	<u>Group 2</u>	<u>Group 3</u>	<u>Group 4</u>
<b>Lieutenant</b>	<b>Lieutenant</b>	<b>Lieutenant</b>	<b>Lieutenant</b>
Kevin Blinn	Todd Berube	Toby Provencal	Allen Dube
<b>Firefighter</b>	<b>Firefighter</b>	<b>Firefighter</b>	<b>Firefighter</b>
Michael Armand	Michael Mulcay	Ben Crane	Sarah Delos Reyes
Bill Mortimer	Brian Clarenbach	Cameron Covert	Kyle Levesque

# **PUBLIC WORKS DEPARTMENT**

## **DIRECTOR**

Jess Forrence

## **HIGHWAY SUPERVISOR - Sewer/Drains**

James Lavacchia

## **HIGHWAY SUPERVISOR - Streets**

Jason Twardosky

## **ADMINISTRATION**

Cheryl Chartier, Operations Assistant

Judy MacNeil, P/T Office Assistant

## **STREET DIVISION**

Kenneth Adams

Scott Fuller

Patrick Berrigan

Brad Hatfield

Matt Carpentier

Kevin Hussey

John Cialek

Jason Krupa

Dan Clarke, Jr.

Richard Riendeau

Bruce Daigle

Dustin Small

Jeremy Faulkner

## **PARKS DIVISION**

Joshua Edwards, Foreman

## **DRAIN/SEWER DIVISION**

Mike Buxton

Matt Costa

Jon Demanche

Derek Desrochers

Timothy Greenwood

Charlie Keraghan

Mike Siteman

Scott Stevens

Jimmy Jacques

## **MAINTENANCE DIVISION**

Eric Dionne, Chief Mechanic

Richard Melanson, Mechanic

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

Steve Pinard

# **HUDSON POLICE DEPARTMENT**

(as of December 2019)

## **Chief of Police**

William Avery (1996)

## **Executive Coordinator**

Sherrie Kimball (2014)

## **Department Chaplain**

Reverend David Howe

## **Field Operations Bureau**

Captain Tad Dionne (1998)

## **Patrol Division Legal Division**

Lieutenant Michael Gosselin (1995)  
Lieutenant Michael Niven (1998)  
Lieutenant Michael Davis (2000)  
Sergeant Kevin Riley (2002)  
Sergeant Patrick McStravick (2006)  
Officer Allison Cummings (2001)  
Officer Derek Lloyd (2008)  
Officer Adam Lischinsky (2009)  
Officer Matthew Topper (2014)  
Officer Daniel Donahue (2014)  
Officer Nathan Glowacki (2014)  
Officer Ronald Cloutier (2014)

Officer Michael Corey (2014)  
Officer Bryan Genovese (2014)  
Officer Matthew Flynn (2015)  
Officer Matthew Blazon (2015)  
Officer Tyler Merrill (2016)  
Officer Andrew Valcourt (2016)  
Officer Taylor Morin (2016)  
Officer Jered Neff (2016)  
Officer Robert McNally (2017)  
Officer Tyler Tambouris (2018)  
Officer Alec Golner (2018)  
Officer David Glaser (2019)

Officer Zachary Nardini (2019)  
Officer Leandro Sosa (2019)  
Officer Shane Grayson (2019)  
Officer Giomar Colon (2019)  
Officer Kraig Hoag (2019)  
Officer Matthew Horton (2019)  
Officer Adam Royston (2019)  
Officer John Pinard (2019)  
Officer Ethan Brodell (2019)  
Officer Cecelia Ortega (2019)  
Officer Victoria Shaw (2019)

## **Special Investigations Bureau**

Detective Captain David Cayot (1996)  
Detective Matt Keller (2000)  
Detective Pharith Deng (2001)  
Detective Alan Marcotte (2006)  
Detective Cody Lambert (2015)

## **Legal Division**

Attorney Joseph Tessier (2013)  
Officer Colby Morton (2012)  
Tracy Carney, Legal Clerk (1987)  
\*Leiane Hewitt, Legal Clerk (2016)  
Jeri Cloutier, VWA (2016)

## **Administrative Bureau**

Captain David Bianchi (1996)

## **Support Services Division**

Sergeant Roger Lamarche (2004)  
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)

## **Records Division**

Sergeant Steven McElhinney (2007)  
Michelle Vachon, Records Clerk (1995)  
Debra Kirkwood, Records Clerk (1998)

## **Communications Division**

Sergeant Steven McElhinney (2007)  
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)  
\*Cooper Downey (2019)

## **Special – Part Time Officers**

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

**\*Indicates Part-Time**



# TOWN OF HUDSON

## Board of Selectmen



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

### CHAIRMAN'S REPORT

As we enter into a new decade, we find Hudson continuing to move forward to as a destination to live, work and play. The Board of Selectmen, Town Administrator, department heads, every employee and volunteer work together to form a united team working for the town's taxpayers providing the essential services, recreation, and assistance that have become the norm.

The assessing department continues to complete the statutory requested assessments and the other related items to the office. Our Chief Assessor continues to be active in state related laws, legislation and requirements put forth, keeping Hudson in the forefront and up to date when dealing with the assessment field.

Hudson Community Television continues to provide many great programs such as, educational programming, specialty programming and coverage of community events. The staff spends a considerable amount of hard work and time out in the town and studio producing, editing and televising the wide array of programming seen each day.

The engineering office has strived over the last year to improve traffic issues on town streets by integrating a system which monitors traffic flow and the operation of traffic lights. As a result, there has been a considerable improvement in the traffic congestion at Library Park. In addition, there's been significant time adjustments to traffic lights on Lowell to improve efficiency and reduce delays during morning and afternoon peak hours. The town is projected to have all fourteen town-owned intersections on the same system and platform by the end of 2020.

As the town continues to grow, engineering continues to meet the demands of the plans, requests and questions put forth by the community. Preparations are continuing for the refurbishment of the Twin Bridges on Ferry Street. Both bridge structures are of the most importance to the town and its citizens for travel, safety and convenience. The Town Engineer is being pro-active and formulating a plan to complete the work before the bridge suffers severe deterioration by handling minor repairs now at a cost savings to the taxpayers. One important infrastructure many don't think about is the sewer piping which runs under the Merrimack River to the Nashua Treatment Plant. These pipes have been in service for fifty years and had not been inspected until this year. A firm hired by the town cleaned the pipes and ran robotic cameras showing they were in great shape.

Our finance office has worked closely with our boards, departments and committees

over the last year keeping budgets on track and within the required parameters.

The fire department continues to provide fire, medical, inspectional, educational and prevention services from three fire stations as well as the administration building. With the awarding of federal grants, additional firefighters were hired to provide an increased staffing level during the peak service times allowing for the availability of a third ambulance from 8am to 8pm. A second federal grant will allow new breathing apparatus to be purchased for our firefighters.

Over the last year the department has placed in service a Seagrave engine and ladder truck which replaced two long serving and mechanically deficient apparatus. The new fire station at 204 Lowell Road went in service during the spring and has allowed for a much quicker response to many areas of the town. For our own first responders and town employee's, retired employee's and family members have participated in a Post-Traumatic Stress program (PTSD), acknowledging a serious mental health issue for first responders across the country. Over the last few budget cycles funding was been allocated for the upgrade of the towns radio system. The new system will incorporate police, fire and public works within the program. The first phase of the installation will take place in the coming year.

With cybercrime and system attacks continuing to plague communities across our country, the Informational Technology department has made it their priority to protect our towns systems. Added this year for the convenience of our resident's, credit card machines have been installed providing an option for residents to pay their bills. Online registration through the Recreation Department is now in place to make signups for sports time more convenient. Much needed utility lines passing from Alvirne High School to the Robinson Road Fire Station then to the police station were installed enhancing internet and inter-town communication.

Inspectional Services remain busy with the many new projects, inspections, and other building trade activities taking place across the town.

The new Town Planner has jumped right into his role and moved forward with much needed updates to the Capital Improvements Plan and Master Plan. A well thought out CPI is in place and gives town officials and residents a concise plan how to move forward with upcoming future needs and expenses. The Master Plan is a work in progress. Several community meetings were held to allow residents their input, concerns and visions for the plan. A large amount of information was gathered at these meetings and will be inserted into the final draft of the Master Plan to be presented later in 2020.

The police department had many members over the last year retire and move on leaving the town safe but short on officers. The new Police Chief made it a priority to recruit the best candidates to serve our community, and in a short span of time, new hires have been trained and manning levels will be back to full force by spring of 2020.

Chief Avery has also initiated several new programs within the department. A much-needed Narcotics Investigation Unit will come online in 2020. Police Officer Jason Downey, working with the Hero Pups Organization, acquired Haven the departments comfort dog, to assist victims in their time of need. Our police officers and firefighters aid victims of crime and emergencies day in and day out. Many times, they need to provide comfort to those who are

overlooked not by malice but due to lack of education or resources. Over the last few budget cycles, funding has been allocated for the upgrade of the town's radio system. In the upcoming year, the installation of phase one will incorporate police, fire and public works within the program.

The recreation department provides a vast array of sports and recreation programs for all ages of the town's residents. Along with sports programs held, other events include the Summer Rec Program, Halloween Parade at Benson's Park and many events for the seniors at the Senior Center. New basketball nets were installed at the Community Center, and bathroom facilities at Benson's Park. High water has hindered the use of Liberty Field, but an engineering study is in progress to correct the problem.

Each day our zoning and code enforcement handle an assortment of violations, complaints and apply applicable codes, ordinances and regulations.

The town's volunteers of the many Boards and Committees are a true asset to the operation, planning, safety and prosperity of Hudson. Highlights from the past year of the work of the committees includes, the bathrooms at Benson's and the acquisition of two parcels of conservation land. It's the time and effort, pride and commitment to the community that of all the committee members put forward that highlights their dedication.

The Board of Selectmen have greatly appreciated the support and teamwork of the Hudson School Board. Both our boards have the same goal for those we serve and represent, and the work we have completed together has made for a stronger community.

Our deep appreciation is extended to all the community and civic groups for their generous support, services and events they provide each and every year.

It is with great thanks we send out to all our retirees and employees who have moved on to new employment. They each left a mark on the town and their service is greatly appreciated.

I would be remiss if I did not recognize the work of the Board of Selectmen and thank them for their time, dedication, advice, and guidance. The Board's work is challenging, ever changing, and at times defeating, but, they all handle their duties professionally and with dignity.

I hope this glimpse of last year provides you, the taxpayer, with some of the many projects, upgrades and tasks our employees, boards and committees in town have completed. The employee's, board and committees will continue to make the best decisions, provide the best services and insure a high quality of life for the Hudson community.

Very truly yours,

Hudson Board of Selectmen

A handwritten signature in black ink, appearing to read "Davis S. Morin", enclosed in a thin black rectangular border.

Davis S. Morin, Chairman

THE STATE OF NEW HAMPSHIRE

Executive Council



**DEBORA B. PIGNATELLI**  
EXECUTIVE COUNCILOR  
DISTRICT FIVE

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

**End of the Year Report 2019 from Councilor Debora Pignatelli**

It is an honor for me to represent District Five on the Executive Council. I would like to take this opportunity to highlight some of the important work we have achieved this past year. The Governor and Executive Council had 23 meetings in 2019. Most meetings were held at the State House but six were hosted in communities around the state. I was pleased to bring the Governor and Council to District Five on September 18<sup>th</sup> when Peterborough hosted our meeting at the Peterborough Town House.

The Executive Council has been an important part of the Executive Branch of NH State Government since colonial times as a check on executive powers. In this capacity we reviewed over two thousand items that covered expenditures, appointments and contracts. Those items totaled over 6 billion dollars.

The responsibilities of the Council are very wide-ranging. In addition to approving all state contracts, as I mentioned, the Council also approves all judicial appointments, approves all people to lead our important agencies and commissions, grants or denies all pardons, protects our lakefronts and shorelines, sets the tolls on all New Hampshire Turnpikes, makes important recommendations on the Ten Year highway plan, oversees the operations of state agencies, addresses a wide variety of constituent concerns, and, of course, acts as a important check on gubernatorial exercise of power.

Another important responsibility is our position on the Governor's Advisory Commission on Intermodal Transportation, otherwise known as (GACIT.) We reviewed needed transportation improvements and created a ten-year plan that is submitted to the Governor and then is forwarded to the legislature. I held meetings in District Five to gather input from local leaders and citizens on what projects were important to be included and ranked in the Ten Year Highway plan. Additional information can be found at:

<https://www.nh.gov/dot/org/projectdevelopment/planning/typ/index.htm>

In November, the Council passed our recommendations on to the Governor. After 17 years of advocating for the removal of the Merrimack tolls, I was pleased that the Council recommended the toll for Exit 11, in Merrimack, be reduced to zero!

Sincerely,  
Debora B. Pignatelli  
Executive Councilor

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



# TOWN OF HUDSON

## Office of the Chief Assessor

Jim Michaud  
Chief Assessor, CAE  
Email: [jmichaud@hudsonnh.gov](mailto:jmichaud@hudsonnh.gov)



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12 School Street · Hudson, New Hampshire 03051 · Tel: 603-886-6009 · Fax: 603-5984-1160

### ASSESSING REPORT

For the 2019 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. The Town has is now 2-years 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 19-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

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 - %
<b>2019</b>	\$3,128,960,800	\$19,714,057	<b>\$20.28</b>	88.5%
2018	\$3,109,246,743	\$37,291,871	\$20.10	91.5%
2017	\$3,070,662,972	\$427,122,467	\$19.72	97.8%
2016	\$2,641,720,555	\$35,560,635	\$21.97	87.94%
2015	\$2,606,159,920	\$35,466,287	\$21.25	92.7%
2014	\$2,570,693,633	\$30,108,525	\$20.83	97.8%
2013	\$2,540,585,108	\$14,686,517	\$20.56	98.8 %
2012	\$2,525,898,591	(\$383,497,875)	\$19.95	99.6%
2011	\$2,909,396,466	(\$2,221,622)	\$16.62	116.2%
2010	\$2,911,618,088	\$16,585,543	\$16.11	114.5%
2009	\$2,895,032,545	\$21,060,723	\$15.34	110.4%
2008	\$2,873,971,822	\$22,491,407	\$15.96	101.6%
2007	\$2,851,480,415	\$350,379,063	\$15.01	97.9%
2006	\$2,501,101,352	\$30,470,066	\$17.22	84.3%
2005	\$2,470,631,286	\$29,335,284	\$16.50	85.2%
2004	\$2,441,296,002	\$508,810,229	\$15.95	93.3%
2003	\$1,935,485,773	\$13,465,104	\$19.18	82%
2002	\$1,922,020,669	\$648,423,756	\$17.45	92%

## 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	<b>\$20.10</b>
% of rate	(11%)	(56%)	(6%)	(27%)	<b>(+1.89%)</b>
<b>2019</b>	<b>\$2.10</b>	<b>\$11.48</b>	<b>\$1.15</b>	<b>\$5.55</b>	<b>\$20.28</b>
<b>% of rate</b>	<b>(11%)</b>	<b>(56%)</b>	<b>(6%)</b>	<b>(27%)</b>	<b>(+.009%)</b>

## Valuation Summary

	2018	2019
<b>Land-Value Only</b>	\$923,031,923	\$925,678,689
Residential Buildings	\$1,680,996,561	\$1,705,074,918
Commercial/Industrial Buildings	\$377,843,659	\$384,101,356
Utilities	\$149,443,100	\$141,794,204
Manufactured Housing	\$9,780,800	\$9,820,400
Exempt Properties + Land	\$170,725,200	\$171,953,500
<b>Gross Valuation</b>	<b>\$3,314,938,843</b>	<b>\$3,338,423,067</b>
Exempt Properties (Minus)	\$170,725,200	\$171,953,500
Exemptions (Minus)	\$34,966,900	\$37,508,800
<b>Net Valuation</b>	<b>\$3,109,246,723</b>	<b>\$3,128,960,767</b>



**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/>

Assessor	
Jim Michaud (Chief Assessor)	

Municipal Officials		
Name	Position	Signature
David Morin	Chairman, Board of Selectmen	
Kara Roy	Vice-Chairman, Board of Selectmen	
Roger Coutu	Selectmen	
Marilyn McGrath	Selectmen	
Normand Martin	Selectmen	

Preparer		
Name	Phone	Email
Jim Michaud	8866009	jmichaud@hudsonnh.gov
Preparer's Signature		



**New Hampshire**  
 Department of  
 Revenue Administration

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<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	3,131.51	\$337,376	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	11.15	\$416	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,816.40	\$708,780,455	
1G	Commercial/Industrial Land	2,616.09	\$216,440,242	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>13,575.15</b>	<b>\$925,558,489</b>	
1I	Tax Exempt and Non-Taxable Land	3,798.78	\$45,020,000	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential		\$1,704,909,118	
2B	Manufactured Housing RSA 674:31		\$9,820,400	
2C	Commercial/Industrial		\$384,101,356	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>		<b>\$2,098,830,874</b>	
2G	Tax Exempt and Non-Taxable Buildings		\$126,933,500	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$141,794,204	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$3,166,183,567</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			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a			
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$3,165,897,567</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Grant</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$105,000	16	\$1,680,000
13	Elderly Exemption RSA 72:39-a,b		234	\$29,942,500
14	Deaf Exemption RSA 72:38-b			\$0
15	Disabled Exemption RSA 72:37-b	\$105,000	47	\$4,935,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		54	\$379,300
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$36,936,800</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$3,128,960,767</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>\$3,128,960,767</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem</b>			<b>\$3,128,960,767</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$141,794,204</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$2,987,166,563</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,987,166,563</b>



**Utility Value Appraiser**

George E. Sansoucy & Associates

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

<b>Electric Company Name</b>	<b>Valuation</b>
NEW ENGLAND HYDRO TRANSMISSION CORP	\$13,349,800
NEW ENGLAND POWER COMPANY	\$4,093,800
PSNH DBA EVERSOURCE ENERGY	\$101,291,904
	<b>\$118,735,504</b>

<b>Gas Company Name</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$20,598,100
TENNESSEE GAS PIPELINE COMPANY	\$2,460,600
	<b>\$23,058,700</b>



<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	1,075	\$468,750
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	53	\$106,000
All Veterans Tax Credit RSA 72:28-b	\$500	132	\$66,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		<b>1260</b>	<b>\$640,750</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	
Married	

<b>Deaf Asset Limits</b>	
Single	
Married	

<b>Disabled Income Limits</b>	
Single	\$45,000
Married	\$55,000

<b>Disabled Asset Limits</b>	
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	9
80+	5

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	79	\$105,000	\$8,295,000	\$8,242,500
75-79	62	\$125,000	\$7,750,000	\$7,750,000
80+	93	\$150,000	\$13,950,000	\$13,950,000
	<b>234</b>		<b>\$29,995,000</b>	<b>\$29,942,500</b>

<b>Income Limits</b>	
Single	\$45,000
Married	\$55,000

<b>Asset Limits</b>	
Single	\$160,000
Married	\$160,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)  
 Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)  
 Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)  
 Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)  
 Granted/Adopted? No Properties:  
 Percent of assessed value attributable to new construction to be exempted:  
 Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)  
 Granted/Adopted? No Properties:  
 Assessed value prior to effective date of RSA 75:1-a:  
 Current Assessed Value:



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	1,221.87	\$237,407
Forest Land	1,220.45	\$81,169
Forest Land with Documented Stewardship	115.00	\$8,238
Unproductive Land	319.81	\$5,836
Wet Land	254.38	\$4,726
	<b>3,131.51</b>	<b>\$337,376</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>	14.07
Total Number of Owners in Current Use	<b>Owners:</b>	104
Total Number of Parcels in Current Use	<b>Parcels:</b>	165

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$149,982
Conservation Allocation	<b>Percentage:</b> 50.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$74,991
Monies to General Fund		\$74,991

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	<b>0.00</b>	<b>\$0</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	0
Parcels in Conservation Restriction	<b>Parcels:</b>	0



**New Hampshire**  
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Revenue Administration

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<b>Discretionary Easements RSA 79-C</b>	<b>Acres</b>	<b>Owners</b>	<b>Assessed Valuation</b>
schoolhouse,ballfield, wildlife bird sanctuary	11.15	5	\$416

<b>Taxation of Farm Structures and Land Under Farm Structures RSA 79-F</b>					
<b>Number Granted</b>	<b>Structures</b>	<b>Acres</b>	<b>Land Valuation</b>	<b>Structure Valuation</b>	
0	0	0.00	\$0	\$0	

<b>Discretionary Preservation Easements RSA 79-D</b>					
<b>Owners</b>	<b>Structures</b>	<b>Acres</b>	<b>Land Valuation</b>	<b>Structure Valuation</b>	
0	0	0.00	\$0	\$0	

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

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

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

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

<b>Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)</b>	<b>Amount</b>
Southern New Hampshire Medical Center	\$12,713
	<b>\$12,713</b>

**Notes**



## Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$17,390,938	\$3,128,960,767	<b>\$5.55</b>
County	\$3,584,805	\$3,128,960,767	<b>\$1.15</b>
Local Education	\$35,914,189	\$3,128,960,767	<b>\$11.48</b>
State Education	\$6,267,625	\$2,987,166,563	<b>\$2.10</b>
<b>Total</b>	<b>\$63,157,557</b>		<b>\$20.28</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$63,157,557
War Service Credits	(\$640,750)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$62,516,807</b>

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$33,131,290	
Net Revenues (Not Including Fund Balance)		(\$15,942,881)
Fund Balance Voted Surplus		(\$55,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$640,750	
Special Adjustment	\$0	
Actual Overlay Used	\$216,779	
<b>Net Required Local Tax Effort</b>	<b>\$17,390,938</b>	

### County Apportionment

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

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$49,766,425	
Net Cooperative School Appropriations		
Net Education Grant		(\$7,584,611)
Locally Retained State Education Tax		(\$6,267,625)
<b>Net Required Local Education Tax Effort</b>	<b>\$35,914,189</b>	
State Education Tax	\$6,267,625	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$6,267,625</b>	

## Valuation

### Municipal (MS-1)

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

### Village (MS-1V)

Description	Current Year
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## Hudson

### Tax Commitment Verification

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

Description	Amount
Total Property Tax Commitment	\$62,516,807
1/2% Amount	\$312,584
Acceptable High	\$62,829,391
Acceptable Low	\$62,204,223

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

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

**Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

### Requirements for Semi-Annual Billing

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

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

Hudson	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$20.28	\$10.14

#### Associated Villages

No associated Villages to report

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$5,665,027</b>
<b>General Fund Operating Expenses</b>	<b>\$73,232,882</b>
<b>Final Overlay</b>	<b>\$216,779</b>

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

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

### 2019 Fund Balance Retention Guidelines: Hudson

Description	Amount
<b>Current Amount Retained (8.08%)</b>	<b>\$5,915,872</b>
17% Retained ( <i>Maximum Recommended</i> )	\$12,449,590
10% Retained	\$7,323,288
8% Retained	\$5,858,631
5% Retained ( <i>Minimum Recommended</i> )	\$3,661,644

## Town of Hudson Inventory of Town-Owned Property

<b>Map/Lot</b>	<b>Location</b>	<b>Acre</b>	<b>Land Value</b>	<b>Building Value</b>	<b>TOTAL VALUE</b>
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	\$30,400	\$0	\$30,400
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
125-006-000	ROBINSON RD	27.50	\$117,600	\$0	\$117,600
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
156-064-000	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
165-038-000	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

## Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acre	Land Value	Building Value	TOTAL VALUE
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
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
171-055-000	142 KIMBALL HILL RD	52.27	\$164,600	\$0	\$164,600
173-017-000	16 TOLLES ST	0.37	\$18,100	\$0	\$18,100
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

## Town of Hudson Inventory of Town-Owned Property

<b>Map/Lot</b>	<b>Location</b>	<b>Acre</b>	<b>Land Value</b>	<b>Building Value</b>	<b>TOTAL VALUE</b>
182-218-000	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	\$89,200	\$181,600
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	\$102,600	\$191,500
191-187-091	3 OVERLOOK CIR	0.00	\$0	\$31,400	\$31,400
192-017-000	68 PELHAM RD	39.57	\$291,200	\$0	\$291,200
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
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

## Town of Hudson Inventory of Town-Owned Property

<b>Map/Lot</b>	<b>Location</b>	<b>Acre</b>	<b>Land Value</b>	<b>Building Value</b>	<b>TOTAL VALUE</b>
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	\$1,240,900	\$1,773,200
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
219-003-000	67 TRIGATE RD	203.50	\$870,000	\$0	\$870,000
220-002-000	1-R WOODLAND DR	8.60	\$28,700	\$0	\$28,700
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
236-019-000	74 MUSQUASH RD	229.64	\$753,500	\$0	\$753,500
237-013-000	49-R GOWING RD	5.40	\$32,100	\$0	\$32,100
237-047-000	5 BROOK DR	6.53	\$99,100	\$0	\$99,100
237-058-000	30-R RICHMAN DR	1.70	\$11,200	\$0	\$11,200

## Town of Hudson Inventory of Town-Owned Property

<b>Map/Lot</b>	<b>Location</b>	<b>Acre</b>	<b>Land Value</b>	<b>Building Value</b>	<b>TOTAL VALUE</b>
237-059-000	REAR WINDING HOLLOW RD	0.10	\$600	\$0	\$600
237-060-000	REAR WINDING HOLLOW RD	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
258-017-000	REAR DRACUT RD	0.35	\$2,000	\$0	\$2,000
<b>Count= 182</b>		<b>1,550.78</b>	<b>\$17,883,500</b>	<b>\$37,011,100</b>	<b>\$54,894,600</b>

## Town of Hudson School District-Owned Property

<b>Map/Lot</b>	<b>Location</b>	<b>Acre</b>	<b>Land Value</b>	<b>Building Value</b>	<b>TOTAL VALUE</b>
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	16.24	\$1,126,700	\$9,540,600	\$10,667,300
<b>Count= 8</b>		<b>292.31</b>	<b>\$7,075,900</b>	<b>\$56,821,800</b>	<b>\$63,897,700</b>

## Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acre	Land Value	Building Value	TOTAL VALUE
121-003-000	8-R CIRCLE DR	3.10	\$18,400	\$0	\$18,400
122-003-000	OLD DERRY RD	29.00	\$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	107.00	\$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	1.10	\$18,000	\$0	\$18,000
153-015-000	361 CENTRAL ST	20.00	\$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	5.10	\$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	\$106,800	\$169,200	\$276,000
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	\$114,100	\$199,900
217-034-002	5-B MARK ST	0.92	\$85,800	\$113,700	\$199,500
218-001-000	TRIGATE RD	22.50	\$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	0.90	\$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	0.40	\$62,300	\$0	\$62,300
246-087-000	EAYRS POND RD	19.73	\$84,300	\$0	\$84,300
<b>Count= 38</b>		<b>607.83</b>	<b>\$7,865,800</b>	<b>\$1,163,600</b>	<b>\$9,029,400</b>

## Federally-Owned Property in Hudson

Map/Lot	Location	Acre	Land Value	Building Value	TOTAL VALUE
215-005-000	35 EXECUTIVE DR	4.83	\$549,400	\$1,350,800	\$1,900,200

## Privately-Owned Cemeteries in Hudson

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	2.82	\$92,900	\$92,900
<b>Count= 4</b>			<b>23.59</b>	<b>\$371,200</b>	<b>\$371,200</b>

## Church-Owned Property in Hudson

Map/Lot	Owner	Location	Acre	Land Value	Building Value	TOTAL VALUE
105-007-000	FAITH BAPTIST CHURCH OF NASHUA	321 DERRY RD	2.07	\$227,600	\$535,600	\$763,200
140-047-000	HUDSON CONGREGATION JEHOVAH'S WITNESSES	128 GREELEY ST	2.17	\$127,900	\$860,100	\$988,000
156-035-000	THE SANCTUARY / UNITED 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	32 LEDGE RD	1.25	\$111,500	\$0	\$111,500
166-017-000	ST. CASIMIR CEMETERY	31 LEDGE RD	19.06	\$187,200	\$16,300	\$203,500
176-034-000	FIRST BAPTIST CHURCH OF HUDSON	234 CENTRAL ST	1.20	\$305,600	\$806,000	\$1,111,600
182-049-000	COMMUNITY 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	12.37	\$203,900	\$3,495,100	\$3,699,000
<b>Count = 12</b>			<b>195.27</b>	<b>\$8,466,000</b>	<b>\$22,980,800</b>	<b>\$31,446,800</b>

## Charitable Institution-Owned and Veteran Institution-Owned Property

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	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	KIWANIS CLUB OF HUDSON INC	31 CROSS ST	2.68	\$120,000	\$0	\$120,000
190-085-000	AREA AGENCY PROPERTIES, INC	13 BUNGALOW AVE	0.30	\$86,900	\$183,100	\$270,000
242-058-000	PLUS CO, THE	112 MUSQUASH RD	0.91	\$87,700	\$218,300	\$306,000
<b>Count = 11</b>			<b>37.33</b>	<b>\$1,960,800</b>	<b>\$5,303,000</b>	<b>\$7,263,800</b>

## Other Town-Owned Property

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



# TOWN OF HUDSON

## Benson Park Committee



Richard Empey, Chairman   David S. Morin, Selectmen Liaison

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

### BENSON PARK COMMITTEE REPORT

2019 has brought several changes to our park. The biggest of which is the completion of the restroom facility. Although we had a few bumps in the beginning, everything has settled down to a well-functioning, clean and bright success. Work is continuing on the grading and landscaping around the Gorilla House to allow for better runoff and less puddling. We planted new trees for shade around the playground and created a new landscaped area with additional picnic tables behind Swan Lake.

The Office Building has been cleaned and has received its first coat of paint and repair of some of its windows with an eye toward preservation.

The Friends of Benson Park completed the HVAC system in the Elephant Barn and is continuing the remodeling inside and out with hopes to open the museum by the end of 2020. They supported the park by sponsoring concerts, Shakespeare in the Park and Pictures with Santa and much more.

Along with other events, our annual Last Cast Fishing Derby held in June was a big success.

Again, this year we are trying to keep up with the park's high level of usage and are very fortunate to have volunteer help in several areas. Maintenance of the landscape, buildings and bridges remain our biggest challenge.

Respectfully submitted,

Richard Empey  
Benson Park Committee Chairman



# TOWN OF HUDSON

## Conservation Commission



Randy Brownrigg, Chairman      Dave Morin, Selectmen Liaison

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

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### CONSERVATION COMMISSION REPORT

This was a very exciting and productive year for the Hudson Conservation Commission and we have a lot to show for it. The largest accomplishment was the purchase of conservation land at 68 Pelham Road. Through the diligent work of the Town Engineer, members of the Board of Selectmen and Conservation Commission, along with the cooperation of the land owner, 40 acres of pristine forested woodland, rich with wetlands and existing trails, has been added to our public recreational property inventory. Chairman Brownrigg also worked closely with the Town Engineer to secure an access easement through the eastern corner of the Oakridge Development, which will now connect the hiking trails from this property to Bensons Park. A Ribbon Cutting ceremony was held on October 26<sup>th</sup>, with many town residents in attendance.

The HCC has also been evaluating timber growth at the Kimball Hill Road Town Forest, and contracted with Bay State Forestry to complete timber harvesting and invasive species control. The HCC has now received quotes for similar work to be done at the Rangers Drive Town Forest, which hopefully will be done in the near future. Recommendations for the Musquash property are also being pursued for future improvements.

This year, the HCC worked with the Town Engineer to get all of the existing known trail maps for Town properties uploaded to the GIS mapping system, which will be a tremendous help to patrons and first responders when needed. Monthly trail clean up and maintenance days are held by the Commission members as often as weather permits. This year, the HCC purchased some new equipment to assist in that endeavor, and a tool training session was held for all of the Commission members, with assistance from the Hudson Fire Department. Another exciting accomplishment made this year was the design, purchase and placement of new signs to mark the entrances of several of the Town Forests and conservation areas. This effort is ongoing and will improve the aesthetics of each parcel.

The HCC continues to manage ongoing efforts to control growth of aquatic invasive species at both Robinson Pond and Ottamie Pond. This is done through herbicide treatment and DASH (Diver Assisted Suction Harvesting) services, and the costs for these services is offset by a grant from the NHDES, which was offered a 25% cost match this year. The combination of herbicide treatment, DASH work, and the Lake Host Program has resulted in a substantial improvement to both ponds.

Under the direction of HCC member Bill Collins, a great deal of research was done on the Merrill Park property to explore the possibility of installing a boat ramp to the Merrimack River. Quotes were obtained for an asbestos study, and this project continues to be considered for the future.

The HCC reviewed and advised on one Wetlands Special Exception application this year, which was for the expansion of Friars Drive relative to the proposed apartment complex at 161 Lowell Road. A site walk of this location, along with several other various site walks, were conducted by the commission members. Commission member, Elliott Veloso, put his expertise as an attorney to good use and drafted By-Laws for the commission, as there were none previously established.

The HCC also participated in the Hudson Old Home Days this year, and manned a table in an effort to spread awareness of conservation efforts and help town residents explore and enjoy our beautiful forests/recreational areas.

Respectfully submitted,

Randy Brownrigg, Conservation Commission Chairman



# TOWN OF HUDSON

## Engineering Department



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

### ENGINEERING REPORT

The Engineering Department is pleased to say that the Town of Hudson had a very busy construction season in 2019. I have been with the Town of Hudson for over five 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 51 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.
- **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 2019, the Engineering Department managed the routine maintenance activities conducted by the new system operator, WhiteWater Inc. The Engineering Department manages the budget on behalf of the water utility, and updates the Municipal Utility Committee on a monthly basis. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with WhiteWater Inc., who observes the system's performance continuously. In addition, a second operational system has been set up at the Town Hall and allows staff to constantly monitor the system as well.

- Burns Hill Road Landfill and West Road Landfill: These are closed landfills that continue to be monitored in accordance with our Groundwater Management Permits through the NHDES. The Engineering Department contracts with EnviroTrac, Inc. for this monitoring and reporting for FY20.
- 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.

In 2013, the EPA released a draft of the 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit and were implemented in July, 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 required for the yearly inspections gets completed by the engineering interns 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 2019, the Department of Public Works continued their street sweeping efforts, catch basin maintenance, and trash and hazardous waste collection activities, all in compliance with the 2003 permit. The Town Engineer conducted routine inspections of all active construction projects, ensuring appropriate erosion controls were in place and maintained. As well, the Engineering Department has attended countless meetings with surrounding municipal engineers and public works directors, ensuring we receive the most up to date information available relative to the release of the pending permit revision. The Town of Hudson strictly enforces storm water management requirements and strongly encourages compliance.

### **Project Status Updates for 2019**

- 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 operational since mid-2019. See Appendix A.

- Public Works and Engineering now have live access to four of our most significant sewage pump stations which provide live alarms and flow data around the clock. See Appendix B.
- Lowell Road widening from Wason Road to the Sagamore Bridge: We have hired VHB, Inc. to complete the design for this project and are expecting to start construction in June 2020. See Appendix C.
- The Engineering Department and Public Works Department managed and provided quality control and quality assurance for the update of 150 linear feet of sewer main rehab on Melendy Road. See Appendix D.
- The Public Works and Engineering Departments are managing and have provided quality control and quality assurance for the update of the Sagamore Park Drive Sewer Pump Station upgrade. This work was completed in October 2019.
- GIS Database infrastructure: The Engineering Department managed and oversees the GIS update for water, sewer, drainage, gas, fiber optics, known asbestos sites, and fire alarms throughout the town which can be accessed through portable devices at any location in town, as shown on Appendix E. A new GIS link is available for public use. Currently, we are the only municipality in NH that has all this information available on GIS.
- The Engineering Department manages and oversees day to day water operations related to treatment, distribution, maintenance, repairs and contract oversight. See Appendix F.
- Hudson Traffic Management and Operations System: We have incorporated two Adoptive Signal System to improve the traffic flow at the Library St. common and Lowell Road (Pelham and Fox Hollow) and have added state of the art cameras which provide better detection, operation, and allows the staff to get remote access to respond faster to malfunctions or emergency situations. To date, we now have 11 town owned and operated intersections on this system and one state intersection. See Appendix G.
- The Engineering Department is currently managing approximately \$3,770,458.83 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 H

50 - Driveway permits

40 - Water permits

18 - Sewer permits (commercial and residential)

48 - Septic permits

13 - 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. She 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 2019 was extremely busy, challenging and very exciting for the Engineering Department. The year 2020 should prove equally successful with the completion of the projects listed above. Currently, our focus has shifted toward other important improvement projects, including the Bridge Street bridge repair, sewer, water utility improvements and traffic improvements throughout the town. I'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,

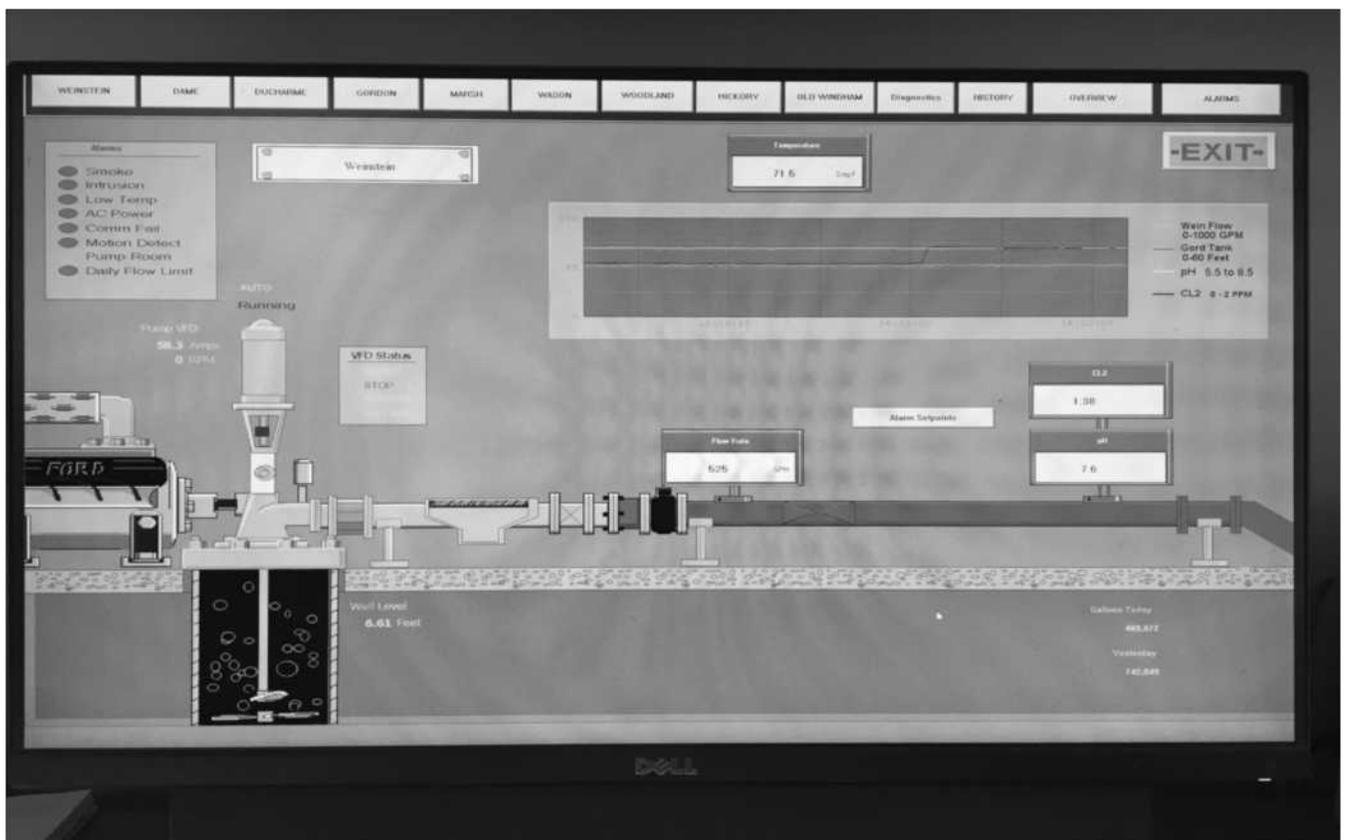


Elvis Dhima, P.E.



*Elvis Dhima and Doreena Stickney*

**Appendix A**



# Appendix B



## Hudson NH DPW

Tech Support: (877)882-1311 FAX: (770)882-7913

Help Weather

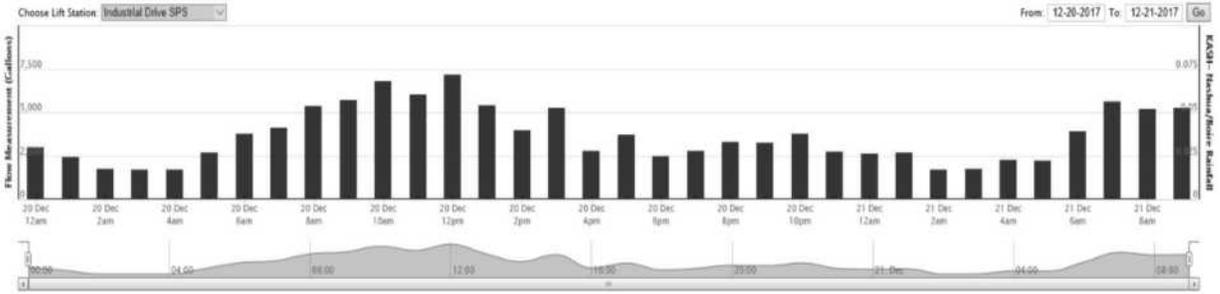
- Reports
  - Alert History
  - Management
  - Runtime Daily
  - Runtime Monthly
  - Runtime Variance
  - Checklist
  - Flow
  - Logs
  - Disabled Inputs
  - SSO/CSO Events
  - SDWA CL Report
  - Unread Inputs
- Current Station
- Data
- Quick Message
- Setup
- Download
- System Revision Log
- Logout



KEY	OK
<input type="checkbox"/> HyGro	Alarm
<input type="checkbox"/> M110	Offline
<input type="checkbox"/> M800	Service
<input type="checkbox"/> MM	Disabled

View Old Graph

### Flow Totals



Zoom 1d All

- Flow Totals
- P.S. Flow
- Rainfall
- KASH- Nashua/Boro Rainfall

Industrial Drive SPS P.S. Flow	
	Gallons
Last Hour (21 Dec 08:00)	5,242
Since Midnight	33,558
Yesterday Total	92,200
Compared to 24hrs ago:	+8%

[Download](#)



## Hudson NH DPW

Tech Support: (877)882-1311 FAX: (770)882-7913

Help Weather

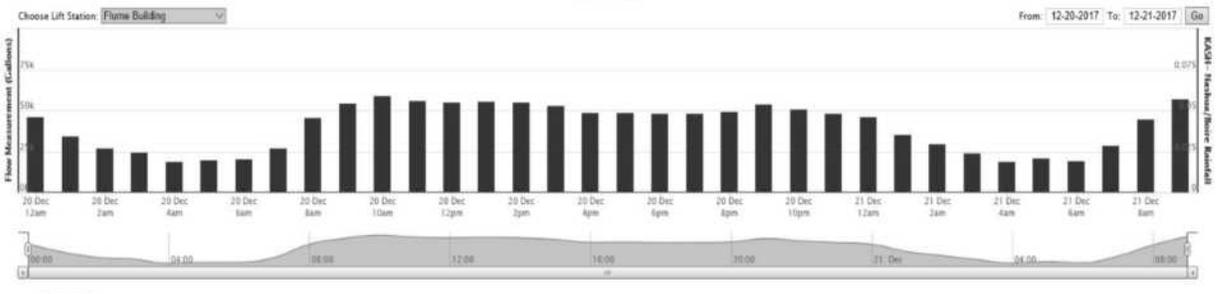
- Reports
  - Alert History
  - Management
  - Runtime Daily
  - Runtime Monthly
  - Runtime Variance
  - Checklist
  - Flow
  - Logs
  - Disabled Inputs
  - SSO/CSO Events
  - SDWA CL Report
  - Unread Inputs
- Current Station
- Data
- Quick Message
- Setup
- Download
- System Revision Log
- Logout



KEY	OK
<input type="checkbox"/> HyGro	Alarm
<input type="checkbox"/> M110	Offline
<input type="checkbox"/> M800	Service
<input type="checkbox"/> MM	Disabled

View Old Graph

### Flow Totals



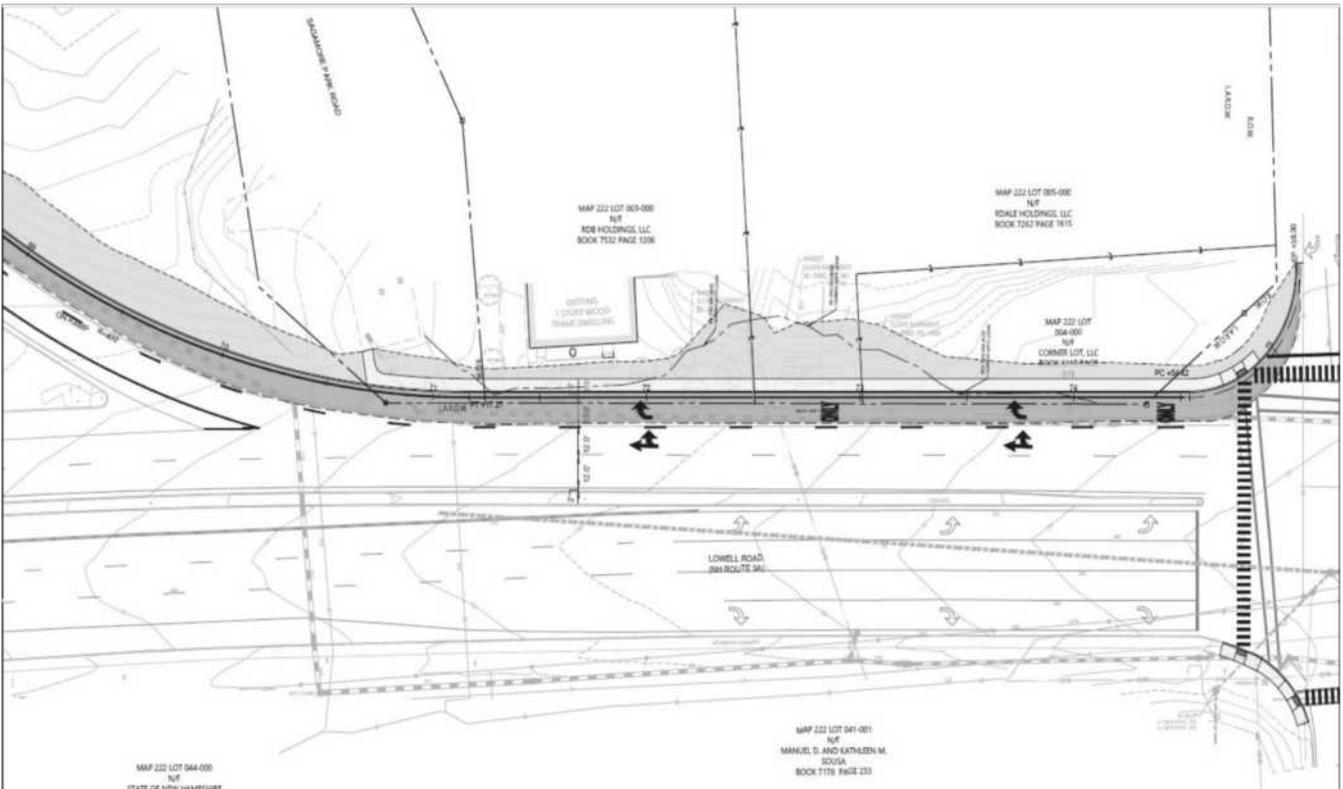
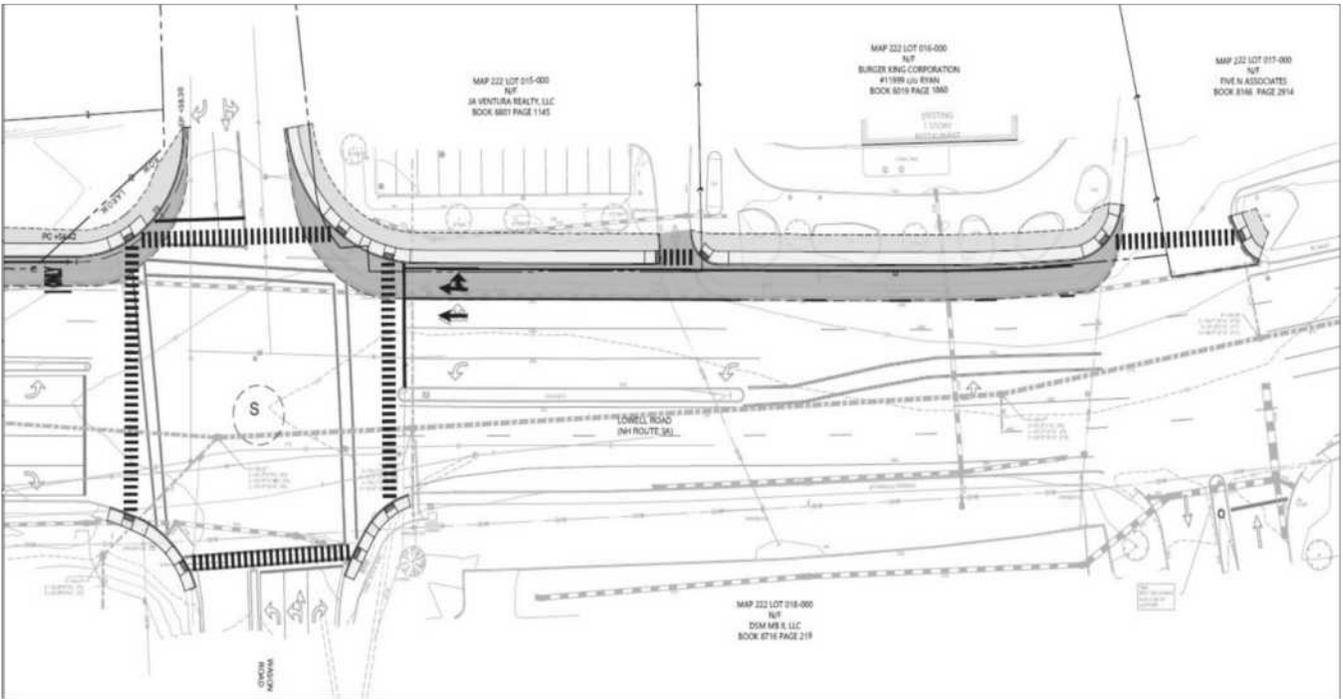
Zoom 1d All

- Flow Totals
- Combined Flow
- Rainfall
- KASH- Nashua/Boro Rainfall

Flume Building Combined Flow	
	Gallons
Last Hour (21 Dec 08:00)	44,700
Since Midnight	324,336
Yesterday Total	1,045,861
Compared to 24hrs ago:	+2%

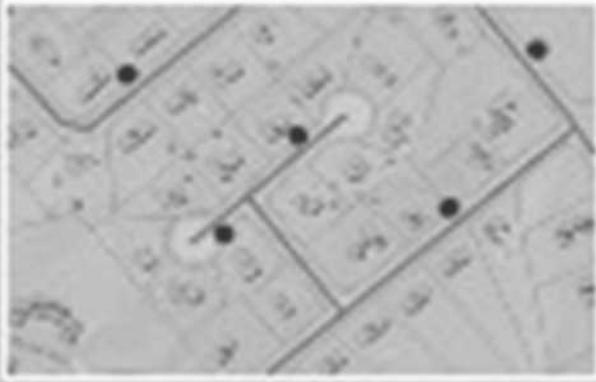
[Download](#)

**Appendix C**  
**Preliminary Design**

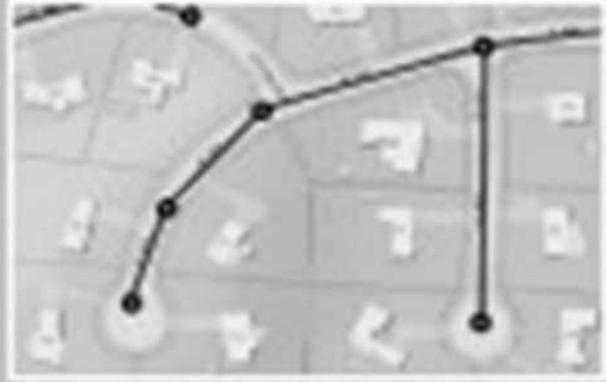


**Appendix D**  
**Construction Pictures**

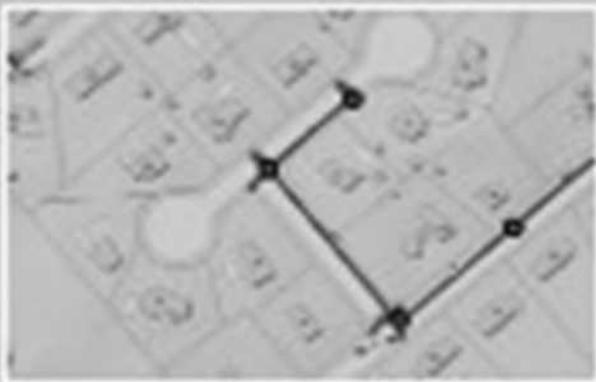




**Water System**



**Wastewater System**



**Stormwater System**



**Gas System**



**Fire Alarm System**

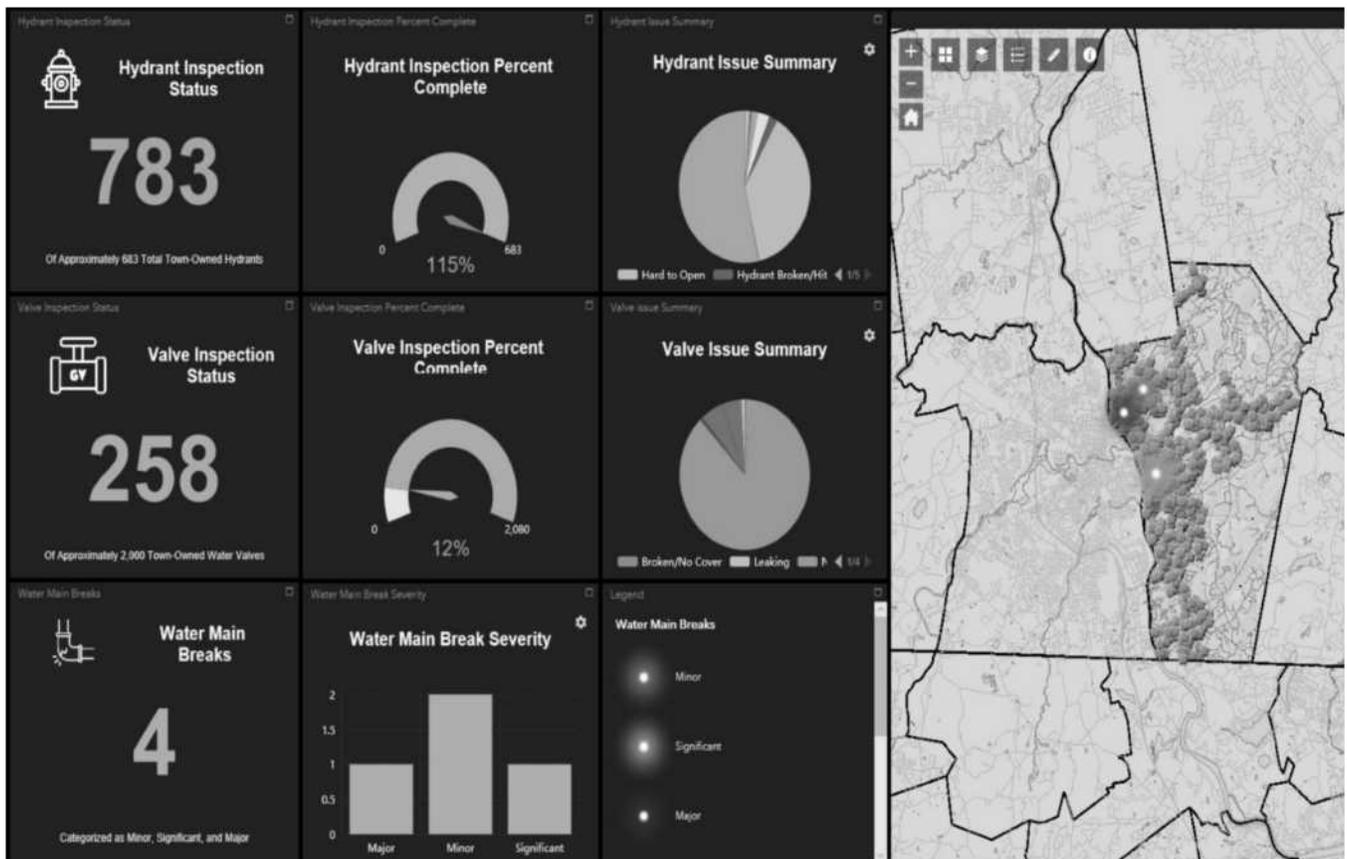


**Traffic Counts**

**Appendix F**  
**Hydrant Inspections**



**Overall Inspections**

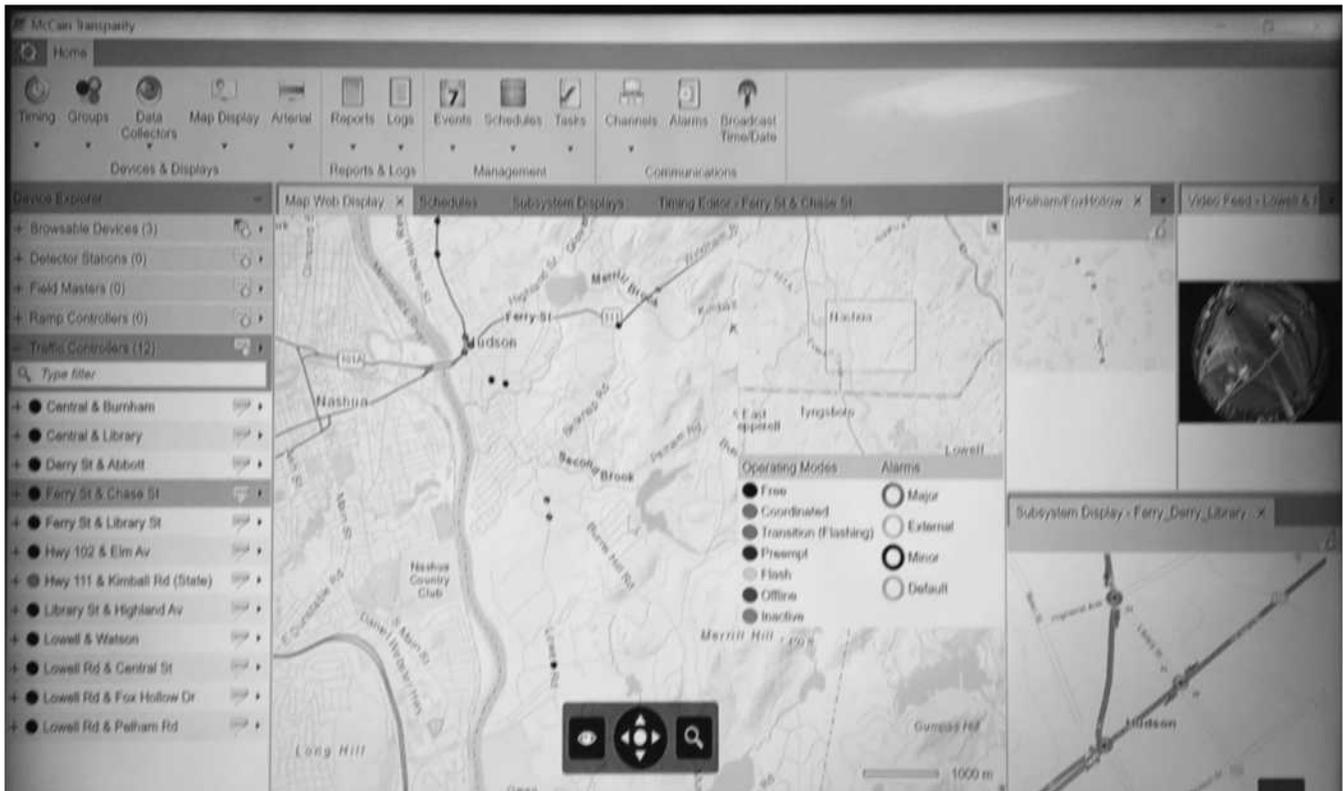


## Appendix G Traffic Cameras

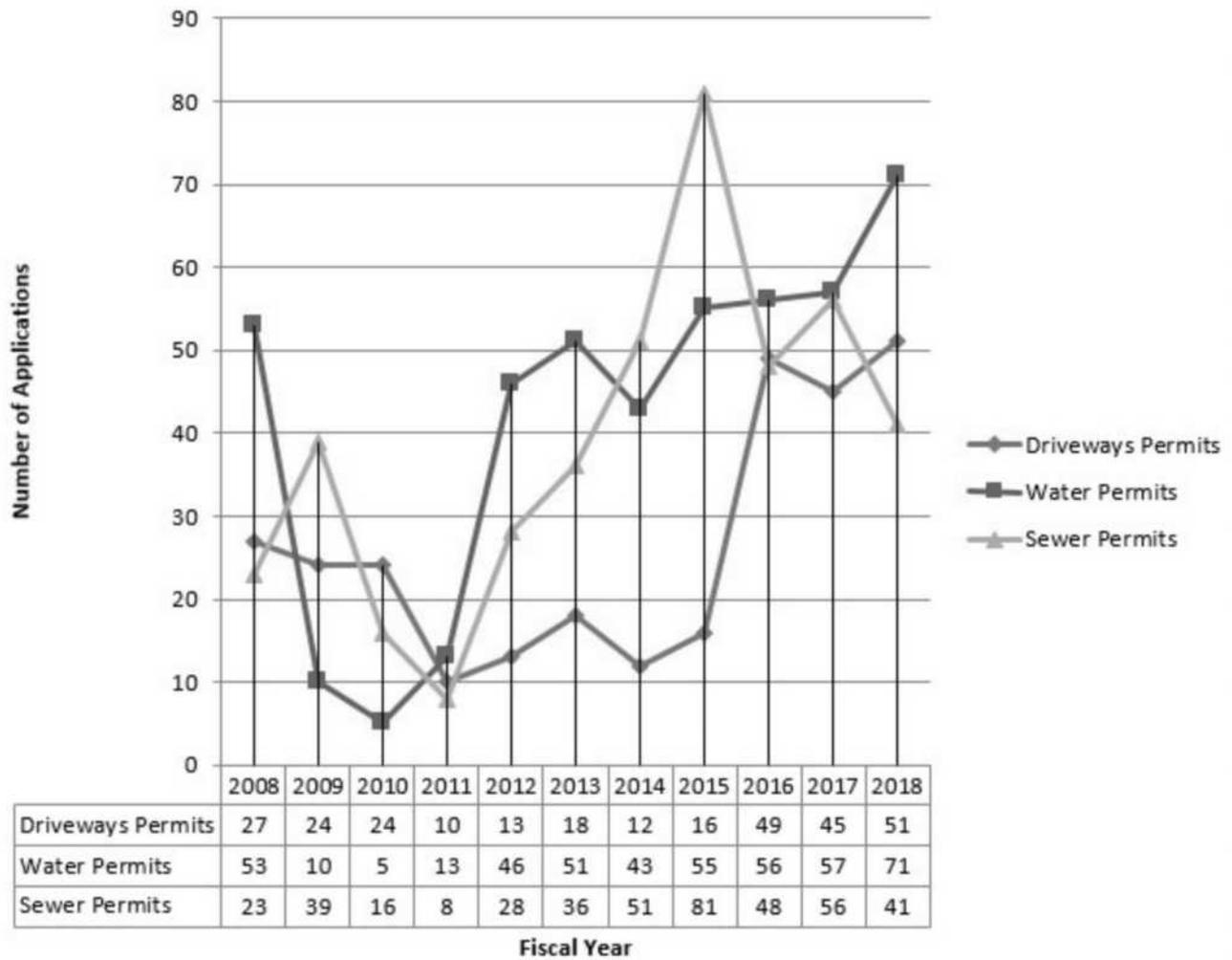


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## Traffic Controllers



**Appendix H**





# TOWN OF HUDSON

## Finance Department



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

### FINANCE REPORT

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 2019 budget was approved by the voters on March 13, 2018. 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 2019 year end results.

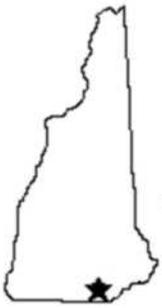
The employees that support the Finance department are a dedicated team that serves the Board of Selectmen, elected officials, Department Heads, Town employees, the volunteers and the citizens of Hudson. Lisa Labrie has been the Town Accountant for over 16 years. Lisa has the responsibility for maintaining 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 5 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 23 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 department 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 dedicated 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  
2019 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 2019.

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 2019 we completed several projects to maintain our operation and continue to deliver appropriate services to the Town of Hudson.

2019 was another year of continued process improvement within the Hudson Fire Department. We continued to review our large fleet work through the planning process to improve both our pumper and aerial ladder. We thank you for your continued budgetary support as we experienced major changes in this area. I am happy to report that we took delivery of a new pumper and aerial ladder from Seagrave Fire Apparatus. Both units are in-service and providing services to the community. The new pumper operates out of the James A. Taylor Station on Lowell Road and the ladder operates from the Leonard Smith Central Fire Station located on Library Street. Both units have been tremendous upgrades for our operational division.

This year, we were also fortunate to have a significant upgrade to our respiratory protection and safety programs. With the assistance of the Assistance to Firefighter grant program and the Fire Equipment capital reserve fund we have purchased 36 new self-contained breathing apparatus along with thermal imaging equipment for on-duty staff. This project was in excess of \$290,000 in cost with over

\$250,000 coming from grant funds. The Fire Department continues to operate the “Peak Time” staffing program. 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 responses continue to increase each year. This year we are looking to continue this program and pursue an additional Staffing grant. This would provide us with the opportunity to expand our operational division consistently twenty four hours a day.

In 2019, we also said farewell to Deputy Chief Harry Chesnulevich. Harry was in integral part of not only the Hudson Fire Department but the Town of Hudson. He served the Fire Department for over 30 years and consistently gave back to the community.

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 fifth year in a row, over 2,000 permits have been issued. The staff continues to strive to provide the best public service. During 2019, 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 to make 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. In 2019, a plan was supported by the Board of Selectmen to work through and upgrade our Communication equipment. This upgrade will improve communication across the community as it addresses Fire, Police and Public Work Departments.

The Fire Department continues to train its staff 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 4,959 hours of training.

The EMS and Training Division is responsible for the planning and administration of our emergency medical services delivery and the credentialing of our staff. The division is very busy with the constant review of our service delivery, response models, skill development and proficiency training for all fire department divisions. 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 three employees achieve advanced level certifications, allowing for additional advanced medical care for those we serve. We would like to congratulate firefighter Cameron Covert who obtained his paramedic license and firefighters Joshua Frumkin and Benjamin Savage who received their AEMT certifications. We are also pleased to have firefighter Sarah Delos Reyes currently attending paramedic school and look forward to her successful completion in the fall of 2020.

The Fire Department said good bye to several employees in 2019:

- Firefighter/AEMT David Cormier resigned from the Operations Division. A member of the department for 17 years, we thank David for his service and wish him the best in his next position.
- Permit Technician Julie Kennedy resigned from the Inspectional Services Division after 18 ½ years with the department. We thank Julie for her contributions and service throughout the years and wish her all the best.
- Dispatcher Warren Glenn retired after 15 years of service with the department. We thank Warren for his service and wish him all the best in his retirement.
- Lieutenant/AEMT Dennis Haerinck resigned from the Operations Division after 14 ½ years of service. We wish Dennis the best in his next position and thank him for his service.
- Firefighter/Paramedic Thomas Sullivan retired after 35 years of service with the department. We wish Tom the best in his retirement and thank him for his years of dedicated service to the department and to the Town of Hudson.
- Deputy Fire Chief John J. O'Brien retired after 7 years of service with the department. After a career in the fire service that spanned 44 years, we wish John all the best as he begins this next chapter. We thank him for his service during his years here in Hudson.

The Fire Department welcomes the following employees who joined the Fire Department in 2019:

- Firefighter/EMT Demitri Venetos
- Administrative Aide Paula Orendorf
- Dispatcher Cody Buskey
- Firefighter/Paramedic Ryan DiFranza
- Firefighter/AEMT Thomas Henley

The Fire Department congratulates the following employees who were promoted to the ranks assigned in 2019:

- Deputy Chief James Paquette
- Captain Kevin Blinn
- Lieutenant Michael Mallen
- Lieutenant Kyle Levesque
- Building Official David Hebert

We wish all of our new and promoted 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.

I would like to thank Deputy Emergency Management Director Avery, 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 2020**

- 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.
  - Implement the EMS Revolving fund created in 2019
  - Plan the purchase and construction of a replacement ambulance
- 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 supporting the health and safety of our employees.
- Continue to maintain a safe and effective working environment for the employees and the citizens of the Town of Hudson.

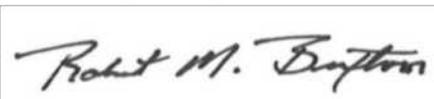
## **Summary**

The Fire Department is 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 Normand Martin, 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 2019

In 2019 we took delivery of a new aerial ladder and pumper from Seagrave Fire Apparatus. These units have provided a tremendous upgrade for our operational division. This could not have been done without the support of the Board of Selectmen and the citizens of Hudson. We thank you for your continued support.



Ladder 2 and Engine 4



## Hudson Fire Department Year in Review 2019

With the assistance of the Assistance to Firefighter grant program and the Fire Equipment capital reserve fund we have purchased 36 new self-contained breathing apparatus along with thermal imaging equipment for on-duty staff. This project was in excess of \$290,000 in cost with over \$250,000 coming from grant funds. This brought a significant upgrade to our respiratory protection and safety programs.



Self-Contained Breathing Apparatus and Thermal Imaging Cameras



**Hudson Fire Department Year in Review 2019**

Throughout 2019, we said goodbye to the following employees. We wish them all good health and happiness with their future. We thank them for their service to the department and to the citizens of Hudson.



Firefighter/AEMT  
**David Cormier**  
January 2019



Permit Technician  
**Julie Kennedy**  
June 2019



Dispatcher  
**Warren Glenn**  
September 2019



Lieutenant/AEMT  
**Dennis Haerinck**  
October 2019



Firefighter/Paramedic  
**Thomas Sullivan**  
October 2019



Deputy Fire Chief  
**John J. O'Brien**  
October 2019

**Hudson Fire Department Year in Review 2019**

We would like to welcome the following employees to the department and wish them success in their new positions.



Firefighter/EMT  
**Demetri Venetos**  
June 2019



Administrative Aide  
**Paula Orendorf**  
October 2019



Dispatcher  
**Cody Buskey**  
October 2019



Firefighter/Paramedic  
**Ryan DiFranza**  
December 2019



Firefighter/AEMT  
**Thomas Henley**  
December 2019

# 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. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, 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!

The Forest Protection Bureau and local fire departments were very busy this year celebrating Smokey Bear's 75<sup>th</sup> year preventing wildfires. Many events were held at local libraries, in fact, this program was so successful we will be offering it again in 2020. We were fortunate enough to partner with the Northeast Forest Fire Protection Compact and bring the Smokey Hot Air Balloon to Franconia Notch in August. The weather was fantastic and hundreds of people got the chance to ride in the balloon! 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.

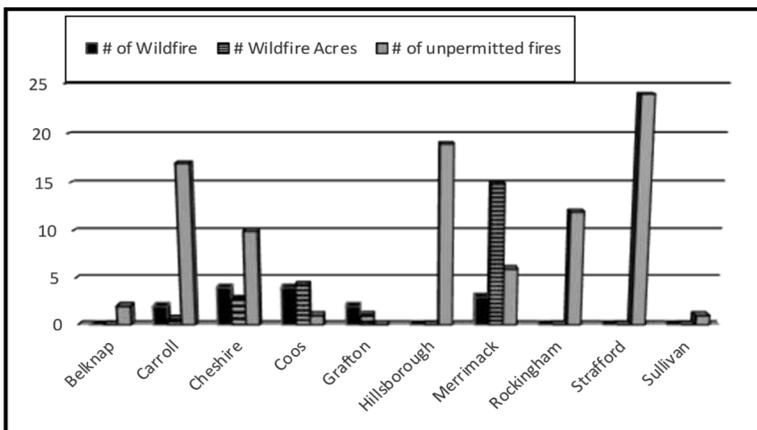


**“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2020 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). 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.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/).

## 2019 WILDLAND FIRE STATISTICS

(All fires reported as of December 2019)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180

### CAUSES OF FIRES REPORTED (These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	3	1	0	1	1	1	1	3



# TOWN OF HUDSON

## Hudson Community Television



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

### HCTV REPORT

Hudson Community Television continues experiencing growth in both studio and remote location productions and event coverage. This year we showed many new things and some old ones. We brought you students from Hudson Memorial School communicating over ham radio with an astronaut at the International Space Station. For the first time, we were live-on-air to see Chief Avery introduce and swear in new police officers. Many holiday concerts were captured and aired for family and friends who could not be there to see the performances. New shows came into being and, sadly, a few old shows left us. These shows as well as programming from public access television centers around the country are available to Hudson residents via online streaming from several sources. As more residents become involved with making productions, borrowing equipment and learning to improve the quality of their own shows, HCTV grows and becomes more valued and appreciated.

The HCTV website has become a useful resource of the residents as they livestream meetings and events or stream replays of special shows. In addition to our website, HCTV has Facebook pages for quick access to most local news. For people who have difficulty streaming from the HCTV site or are used to YouTube, we established the HCTV YouTube page and as it grows people will be more easily able to find video of missed meetings and other events. As the demand for access to local news and events grows, we will grow with it.

In December, Michael Johnson advanced to the very important position of HCTV Production Coordinator. The HCTV Production Coordinator sees to all studio productions as well as remote productions. Mike is also responsible for editing and presentation of all the final drafts of our shows and events. He has learned to teach as well as to do and has several new production students. He is a valuable resource to this department and to myself.

The Cable Utility Committee is also a very valuable resource for HCTV. The members all contribute insight and ideas that help to support and guide HCTV in being a source of entertainment and information for the Town of Hudson. We are honored to have such a fine and diverse group of people to work beside us.

HCTV and the Cable Utility Committee encourage the Hudson community to not only enjoy our offerings but to become a part of us. Take advantage of this powerful and free communications medium that is known as public access television. If you are interested in producing a show, learning how to use video equipment, or occasionally helping as a volunteer for a show or at an event, please contact us via email at [HCTV@Hudsonctv.com](mailto:HCTV@Hudsonctv.com) or call the HCTV Access Center at 578-3959. (If we don't answer, please leave a message as we are most likely doing a production either onsite or at a remote location).

The Access Center is located in the lower level of the North Barn at 19 Kimball Hill Rd. in Benson Park.

**Come by for a tour!**

Respectfully,

James McIntosh  
Director of Community Media,  
Hudson Community Television



# TOWN OF HUDSON

## Information Technology Department



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

### INFORMATION TECHNOLOGY

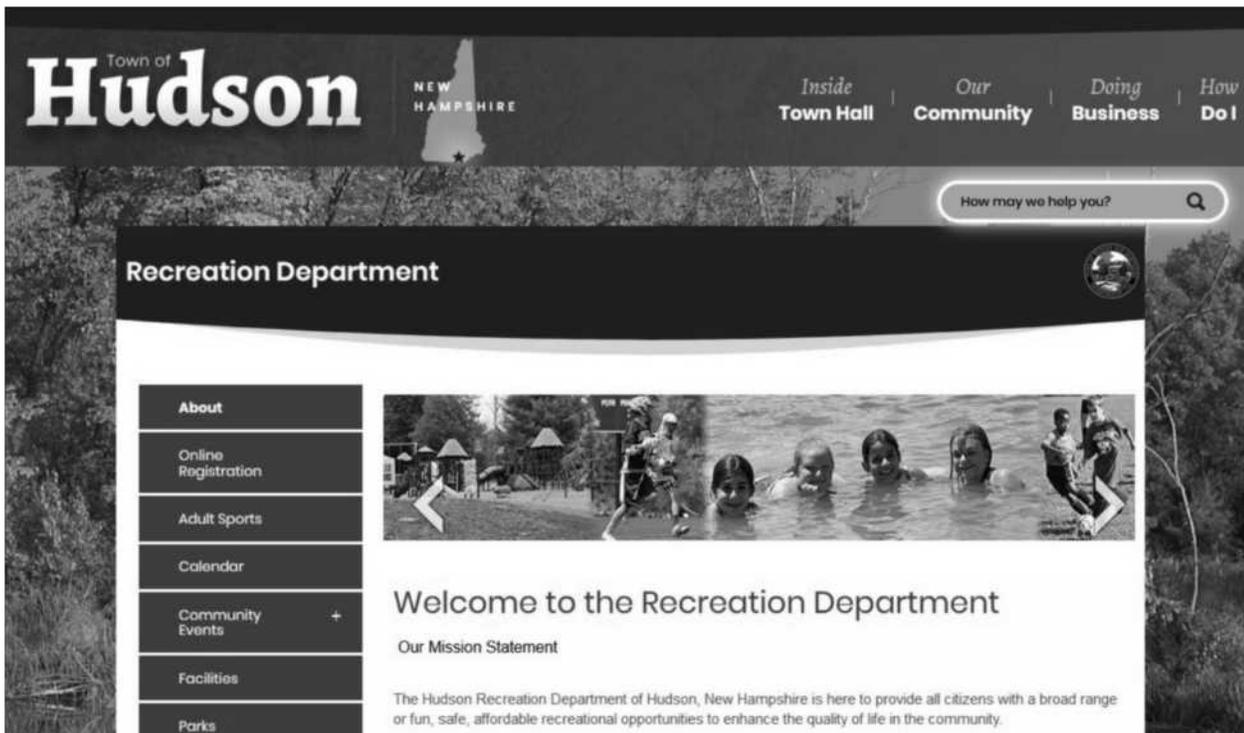
#### Preface

The IT Department is driven by a commitment to improve citizen access to Town government information and services, maximize the productivity of Town employees through technology, keep long-term operating costs stable, and practice proactive network maintenance to minimize unexpected downtime of services.

#### Improvements to Services

**Traffic Light Network** --Good preplanning over the past ten years for Town-owned fiber infrastructure has afforded us the opportunity to add a traffic grid to our network. Highway personnel and our Town Engineer are able to monitor the flow of traffic at major intersections from within the Engineer's office and on field workers' mobile devices. We plan to extend this service to the Department of Public Works conference room for access by their Traffic Division.

**Hudson Website** – We partnered with Municode, Inc and redeveloped our Town website. Our goal was to better highlight many of Hudson's best assets while providing our citizens helpful and timely information.



*Newly revamped Town Website and Recreation Department's link to online registration services.*

**Online Registration for Recreational Activities** – A new tab on the Recreation page of our website allows participating citizens to sign up and pay for sports and activities online. This was a new feature supported by the Board of Selectmen and is a popular service appreciated by many parents.

**Security System Enhancements** – In partnership with SAU81 Administration and the School’s IT Department, the Police Department’s dispatch center now has live video feed access to the SAU security system should they need it for emergency purposes.

**Security Awareness Training** – System security is everybody’s job. We continue to educate our employees and volunteers who utilize Town resources about security awareness, as Phishers have become more sophisticated at creating phony email messages that look like legitimate business correspondence. In addition, we keep a rigorous schedule of software and firmware updates to keep systems current, and implement multiple layers of security on the network.

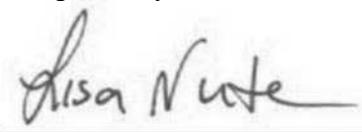
### **Personnel**

My team includes IT Specialists, John Beike and Vin Guarino, and IT Technician, Doug Bosteels. I am fortunate to work with these professionals who are an integral part of the many successes we have had in this past year as a team.

### **Closing**

I would like to extend my appreciation to the Board of Selectmen, IT Liaison Kara Roy, Town Administrator Steve Malizia, Hudson Budget Committee and Department Heads for their support of our goals. I would also like to thank the residents for their input. The additional on-line payment opportunities we added in our Recreation department was due to public request. Athletic sign-ups and the Summer Recreation program may be paid by credit card online. Input and suggestions for improvement is always welcome and it’s a pleasure to hear from our citizens.

Respectfully submitted,

A rectangular box containing a handwritten signature in cursive script that reads "Lisa Nute".

Information Technology Director

## Lower Merrimack River Local Advisory Committee (LMRLAC)

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### LMRLAC REPORT

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 2019 LMRLAC reviewed or followed developments on projects in Merrimack, Litchfield, Hudson, and Nashua. LMRLAC also followed the progress of seasonal water quality monitoring, regional flood map status, the Beazer East cleanup effort in Nashua, prospective boat launch projects in Litchfield and Nashua, and the PFAS contamination in the region. LMRLAC also started discussions on updating the Lower Merrimack River Corridor Management Plan (previously updated in 2008). Maintaining adequate representation from all member towns is an ongoing discussion topic as well. In Hudson, LMRLAC reviewed a permit application from Comcast for an emergency generator fuel tank (originally submitted in 2014).

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.

As of January 2020, LMRLAC has only one representative from the Town of Hudson – Mr. George Russell

LMRLAC Meetings are held at the Nashua Public Library on the 4<sup>th</sup> Thursday of the month at 7pm. We encourage new membership. Applications and information can be found at:

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

Respectfully submitted,

*Gene Porter*

Gene Porter, Chairman  
LMRLAC



# TOWN OF HUDSON

## Municipal Utility Committee



12 School Street · Hudson, New Hampshire 03051 · Tel: 603-886-6029 · Fax: 603-598-6481

### MUNICIPAL UTILITY COMMITTEE REPORT

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

The Utility works with multiple partners to provide service to Hudson residents; White Water, a division of R.H.White, has been handling the maintenance of the water system for just over a year and has made great strides in the maintenance and repair of our infrastructure.

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.

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

- The new Weinstein well became operational in mid-2019
- A backup generator was installed at the Dame/Ducharme well. All Town wells and pumps station now have backup generators.
- The Public Works Department, along with Engineering, oversaw the rehab of 150 linear feet of sewer main on Melendy Road.
- The Sagamore Park Drive sewer pump station upgrade is now complete.
- The 50-year-old Flume between Hudson and Nashua was cleaned and inspected with good results.

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 2019 include:

- David Shaw, Chairman
- Chelsea Prindiville, Vice- Chairman
- Bill Abbott, Member
- Dalton Perry, Member
- Marilyn McGrath, Selectman Liaison

Respectfully submitted,

*David Shaw*

David Shaw, Chairman  
Municipal Utility Committee



30 Temple Street, Suite 310  
Nashua, NH 03060  
Phone: 603.417.6570

*Value yesterday. Enhance tomorrow. Plan today.*

## NASHUA REGIONAL PLANNING COMMISSION 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 of 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 and support the planning needs of local communities. The most recent NRPC budget is comprised of 60% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household Hazardous Waste program support, 5% local contracts, 1% State of NH grants, 9% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2019 regional initiatives of benefit to all communities include:

- **Transportation Planning Administration:** NRPC updated the Transportation Improvement Program (TIP), which provides a schedule of project implementation for federally funded and other regionally significant projects for the 2019-2022 period. The Metropolitan Transportation Plan (MTP), NRPC's long-range transportation plan, was adopted in December 2018 and finalized in early 2019 with all comments incorporated. NRPC has continued to update the MTP project list as TIP Amendments are adopted. Data collection and analysis are in the works for future

MTP updates, including performance measures, traffic model forecasts, and congestion analyses.

- **Regional Housing Needs Assessment:** Completed in December 2019, the Regional Housing Needs Assessment aims to analyze and understand the characteristics and trends related to households, housing stock and market conditions within the region. Additionally, the assessment seeks to identify various barriers and opportunities, project future housing needs, and provide the tools and resources for municipalities to make more informed housing decisions.
- **Brownfields Assessment Program:** NRPC received a \$300,000 EPA grant in October 2019 to implement a new Brownfields Assessment program. The program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of target sites into economically viable uses consistent with community goals.
- **NRPC Public Involvement Plan:** Adopted in June 2019, the updated Public Involvement Plan enhances NRPC's procedures and strategies for integrating public participation throughout the transportation planning process. The plan will ensure transportation-related decisions are made in consideration of and of benefit to public needs and preferences.
- **Regional Census Partnership:** Through active participation in various Census Bureau programs including the Participant Small Area Program (PSAP), the Local Update of Census Addresses (LUCA) program, the Census Boundary Annexation Survey (BAS), and Census New Construction, NRPC's GIS team has provided feedback on small area geography delineations and has submitted over 2500 address database additions or corrections to Census. These efforts and others, including support of the City of Nashua's Complete Count Committee and our own outreach, will help ensure the most accurate and complete Census for the communities in our region.
- **Toxic Free: Easy as 1-2-3:** This EPA-funded initiative seeks to provide education to parents and caregivers about the risk that household hazardous products pose to children and ways to reduce the chances of exposures and poisonings. The project's outreach encourages residents to properly dispose of household hazardous waste (HHW) at NRPC-run collection events in the region. In 2019, we convened an advisory committee, drafted and finalized an outreach survey, and began distributing that survey.
- **Regionwide Bicycle Level of Stress:** In partnership with NHDOT, NRPC finalized a GIS layer measuring bicycle-friendliness of every road segment in the region. The data will be used for local and regional Complete Streets planning and to analyze the potential effectiveness of future project applications in the Ten-Year Planning process.
- **CommuteSmart:** The mission of the CommuteSmart Nashua is to improve transportation mobility options of all residents and employees in the region. In 2019, NRPC conducted outreach on behalf of the program and participated in two challenge events that encouraged alternate modes of commuting including rideshare, transit, bicycle and walking, and telecommuting.

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<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>            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: \$547,694</b>            (compared to the default utility rate)   <b>NRPC Staff Time: 10 hrs</b></p>
<p><b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b>  <a href="http://www.nashuarpc.org/hhw">www.nashuarpc.org/hhw</a>            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 Pelham. Residents of Hudson could attend any of the seven events. In 2019, a total of 1,734 households participated in the HHW collections District-wide.</p>	<p><b>NRPC Staff Time: 500 hrs</b>   <b>Hudson households served: 171</b> (9.9% of total served)   <b>Collection cost savings per event: \$16,250.</b></p>
<p><b>TRAFFIC COUNTING</b>  <a href="https://arcg.is/Ovm8q">https://arcg.is/Ovm8q</a>            NRPC collected traffic counts at 12 locations and vehicle classification data at 4 locations in Hudson in cooperation with the NH Department of Transportation to support the Highway Performance Monitoring System. NRPC also collects traffic data at the request of Hudson town officials and conducted 13 traffic counts per Town request in 2019. All counts are available to the Town for local planning initiatives.</p>	<p><b>NRPC Staff Time: 50 hrs</b></p>

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<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>            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 hrs</b></p>
<p><b>LOCAL TECHNICAL ASSISTANCE</b>            In 2019 NRPC provided staff support for the Hudson/Nashua Taylor Falls Bridge rehabilitation project submission for the NH Ten Year Transportation Plan. NRPC conducted a Transit Expansion Study to assess the feasibility of operating fixed-route service along NH 3A in Hudson. NRPC assisted the Town in seeking Highway Safety Improvement funds from the State to mitigate safety issues at the NH 3A/Sagamore Bridge Road intersection.             NRPC worked with Hudson to participate in the U.S. Census Bureau New Construction Program to ensure an accurate address enumeration for the town in the 2020 census. NRPC provided mapping to the Hudson's Fire Department and an up-to-date inventory of conserved land to the Conservation Commission.</p>	<p><b>NRPC Staff Time: 125 hrs</b></p>
<p><b>ROAD SURFACE MANAGEMENT SYSTEM (RSMS)</b>            NRPC is conducting a road surface assessment and pavement management project to the Town of Hollis. NRPC has completed fieldwork to evaluate pavement conditions and will begin pavement management scenarios in spring 2020.</p>	<p><b>NRPC Staff Time: 150 hrs</b></p>
<p><b>HUDSON MASTER PLAN</b>            In 2019, the Town kicked off a comprehensive update of its Master Plan which was last updated in 2006. Under a contract agreement with the Town NRPC is providing broad planning services in support of this project. NRPC has facilitated a public outreach survey, conducted charettes to gather stakeholder input, and has begun analysis in support of the Housing and Transportation chapters.</p>	<p><b>NRPC Staff Time: 110 hrs</b></p>

Payments to NRPC

Membership Dues:	\$19,345
Other Contractual Amounts:	\$4,999

**REPRESENTATIVES FROM HUDSON TO NRPC:**

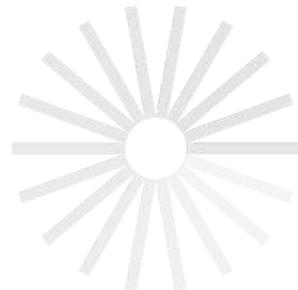
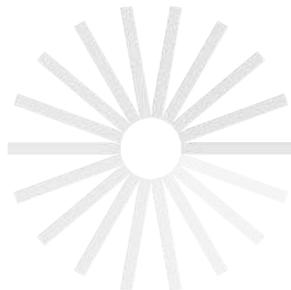
NRPC extends its heartfelt thanks to the citizens and staff of Hudson who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Hudson. Special thanks to:

**Commissioners:** Jim Battis, Marilyn McGrath, Dillon Dumont, Normand G. Martin  
**Transportation Technical Advisory Committee:** Elvis Dhima and Brian Groth  
**Nashua Regional Solid Waste Management District:** Jess Forrence

Respectfully Submitted,

*Jay Minkarah*

Jay Minkarah  
Executive Director





# TOWN OF HUDSON

## Planning Department



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

### PLANNING BOARD 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 last 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.

In 2019, NRPC and the Planning Department began updating the Master Plan with an expected completion date of June 2020. In the fall of 2019, public outreach sessions were held throughout the community and an online public input survey was conducted.

#### Capital Improvements Program

The Planning Board is authorized by New Hampshire RSA 674:5-674:7 to develop a Capital Improvements Program (CIP) to mitigate the taxpayer impacts of proposed capital projects for the Town and School District for next 5-6 years. In 2019 the Capital Improvements Committee, a subcommittee of the Planning Board, undertook the effort to create an up-to-date Capital Improvements Plan. The FY2020 CIP was adopted by the Planning Board on September 18, 2019. The CIP was provided to the Board of Selectmen and Budget Committee for their consideration in preparing the budget for the upcoming fiscal year.

#### 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 2019, the Planning Board sent 3 zoning amendments to public hearing for consideration to be included on the ballot in 2020. They were:

- Section 334-6 Definitions. This amendment revises the definition of "Duplex" in order to close a loophole that was resulting in peculiar architecture.
- Section 334-14 Building Height. This amendment includes 65 River Road, a BAE Systems indus-

trial park in the 50-foot building height allowance afforded to other industrial zones in Hudson.

- Article IX Wetland Conservation District. This amendment changes the process for which to apply for impacts within wetlands or their buffers from a special exception to a conditional use permit. This creates procedural efficiencies and allows for more thoughtful protection of wetland resources.
- 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 3 residential subdivision plans approved in 2019, with a total of 11 house lots. Taking into consideration that the parent lots of these subdivisions were pre-existing house lots, this equates to a total of 8 newly created house lots. A subdivision of 161 Lowell Road created a lot on which a site plan was approved for an 81-unit workforce housing development. The Eagle’s Nest project began constructing four homes within the first phase of the development in late 2019.

Table 1- Planning Board Approvals 2019

Approved Subdivision Plans	4
Approved House Lots*	11
Approved Other Housing Units	81
Approved Site Plans	7
Approved Minor Site Plans	7

\*includes parent-lot

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: Timothy Malley  
Vice-Chairman: Jordan Ulery  
Secretary: William Collins

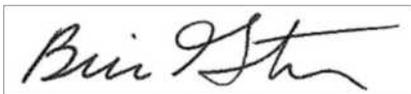
Employees

Brian Groth AICP, Town Planner  
Brooke Dubowik, Administrative Aide

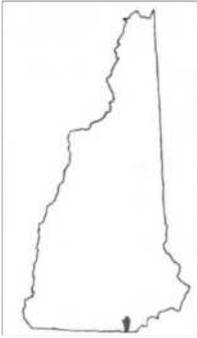
Planning Board Members as of December 2019 with dates of term expiration

Timothy Malley, Member, 2020	William Collins, Member, 2021
Jordan Ulery, Member, 2022	Charles Brackett, Member, 2020
Dillon Dumont, Member, 2021	Ed Van der Veen, Member, 2022
Elliott Veloso, Alt., 2020	Roger Coutu, Selectman Liaison
Marilyn McGrath, Selectman Alt.	

Respectfully Submitted,



Brian Groth, AICP  
Town Planner



*William M. Avery, Jr.  
Chief of Police*

# TOWN OF HUDSON

## Police Department *Partners with the Community*

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



*Captain Tad K. Dionne  
Operations Bureau*

*Captain David A. Cayot*

**Hudson Police Department  
2019 Annual Report  
To the Town of Hudson  
Submitted by  
Chief of Police William M. Avery Jr.**

It is an honor to present the Citizens of Hudson, as you're newly appointed Chief of Police, the 2019 Annual Town Report. In February of 2019, Chief Jason Lavoie retired after 28 years of service to the Town of Hudson. I would like to thank Chief Lavoie for all he has done for our great community.

The past year your police department has had its challenges, but I can assure you the men and women who comprise the Hudson Police Department have met them head on! As you will see we were eleven (11) police officers short for most of 2019. The vacancies were a result of some officers retiring; while others left for different opportunities with area police departments, and the Federal Government.

The Hudson Police Employees (sworn and civilian) worked tirelessly on our recruitment efforts, and as of November 25<sup>th</sup>, I was pleased to report the Hudson Police was once again at full staff. Although, at full staff, it takes approximately 6 months before you will see our newest officers patrolling the streets of Hudson by themselves. These officers are mandated to attend/pass the 16 week New Hampshire Police Academy, as well as, a rigorous Field Training process where they are partnered with a senior officer who conducts constant "on the job training".

In 2018, the Hudson Police Department announced they were at the beginning stages of studying the current building, and that in Fiscal Year 2020 we would be conducting a Needs Assessment on the Police Station. The Hudson Police moved into the station in July of 1995. Unfortunately, when Chief Gendron (retired) started the process of building a new police station the money was cut in half, which in turn reduce the size of the building to 14,000 square feet. In 1995, the Hudson Police Department consisted of 31 sworn officers and 16 civilian employees. In the past 25 years, the Hudson Police Department's calls for service and staffing have increased dramatically. We currently have 51 sworn officers and 20 civilian employees. During the years we have redesigned workspaces in an attempt to accommodate our spatial needs, however HPD is now at a point where we MUST add on, and renovate the existing structure. In July of 2019, I requested an independent assessment of the current and anticipated spatial needs. Municipal Resources Incorporated (MRI) completed a thorough assessment. I welcome the residents of Hudson to visit our website under the Department News read/review the spatial needs report. With the assistants of Hudson Cable T.V., the Hudson Police put together a Virtual Tour of our current facility which was also made available on our department website. I would like to personally thank our partners at HCTV for their support and dedication to the Town of Hudson and the Hudson Police Department throughout this project.



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At the onset of the addition/renovation project, I contacted an experience and proven Project Manager, former Board of Selectmen Ted Luszey. Mr. Luszey has been instrumental in mentoring the Hudson Police Administration during the initial phases of this project. Mr. Luszey, on behalf of the entire police department, I would like to thank you for all of your hard work, time, and dedication towards this ongoing project. You are certainly an asset to the Hudson Community!

Lastly, I would be remised if I didn't thank, and recognize the entire Board of Selectmen and the Town Administrator Steve Malizia for their guidance and support throughout my first year as Chief of Police. The police department has accomplished so much during this year, however this would not have been possible without you! Thank you again, and I look forward to working with each and every one of you moving forward!

**Concern:**

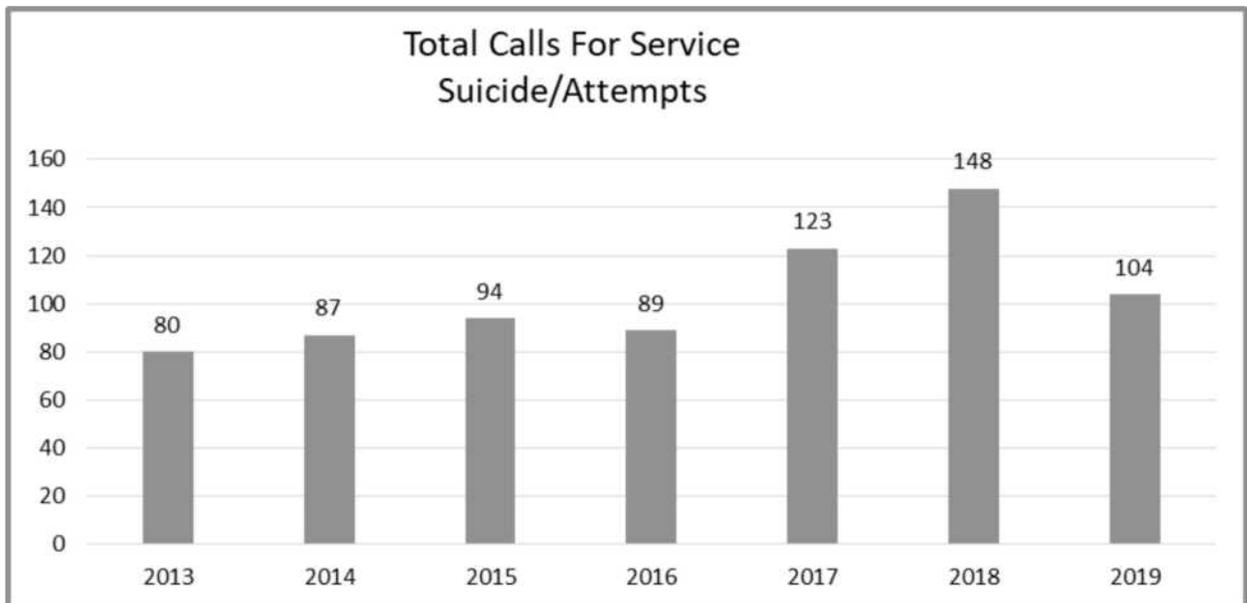
A major concern the Hudson Police Department faced this year was the state of our Police Radio Infrastructure and the three Dispatch Consoles. The Hudson Police Departments radio system has been outdated for several years and was in desperate need of being replaced. The Hudson Fire Department and Hudson Police Department worked collaboratively with Hudson I.T. Department to remedy this concern. Fire Chief Rob Buxton and I are pleased and thankful that in early 2020 the Town of Hudson will have new radio system installed. The radio system and related infrastructure is imperative to keep your first responders (police and fire) safe while performing their duties.

**Mental Health:**

Our attempted suicide and committed suicide rate had jumped dramatically in 2017 (123) and 2018 (148). Thankfully, the Hudson Police Department has seen these numbers decrease in 2019. This year we responded to 104 Calls for Service for attempted suicides and committed suicides. Although our calls have decreased it is still concerning to the Police Department.

It is imperative for citizens to listen to their love ones, friends, co-workers etc. Often, throughout the year the Hudson Police learned from families that there were subtle clues that a victim was displaying suicidal behavior. Again, these clues can be subtle such as: withdrawing from family and friends. If you know someone in need of help please do not hesitate to get this person professional help.

The Hudson Police Department is hopeful our suicide calls for service will continue to trend downward in 2020!



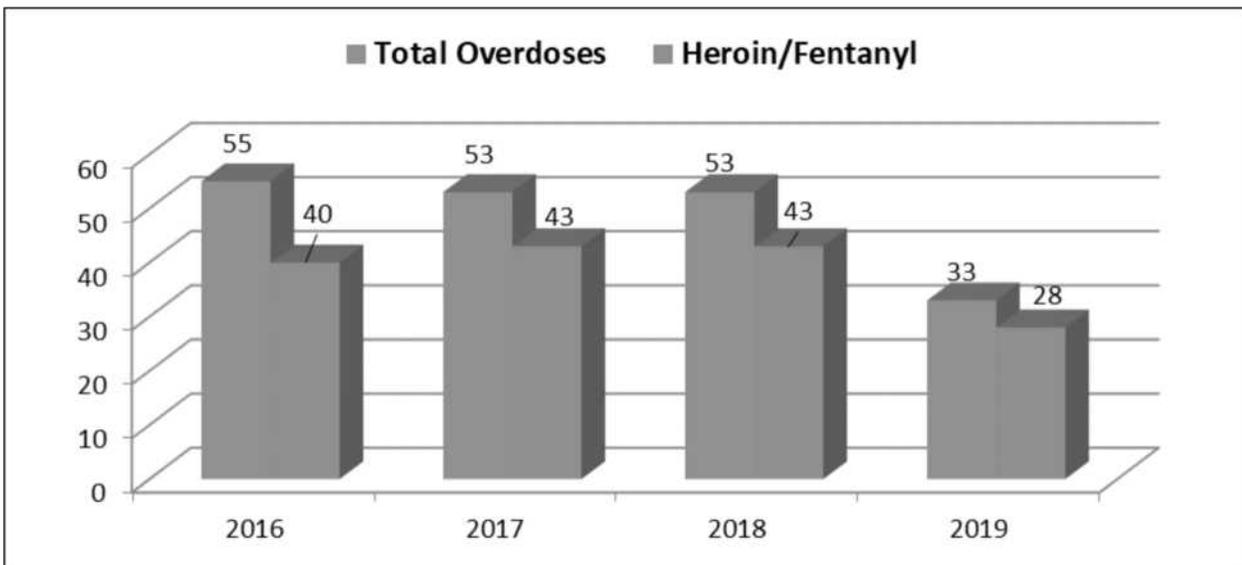
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**Community Concerns:**

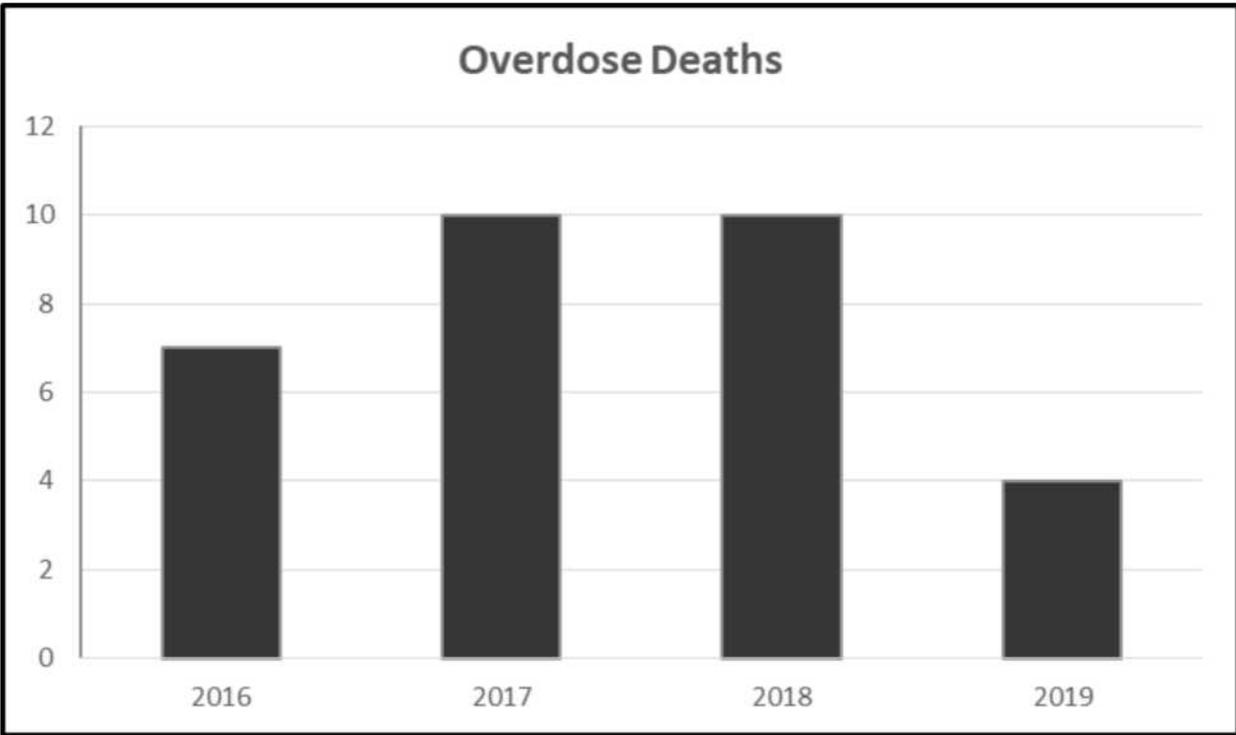
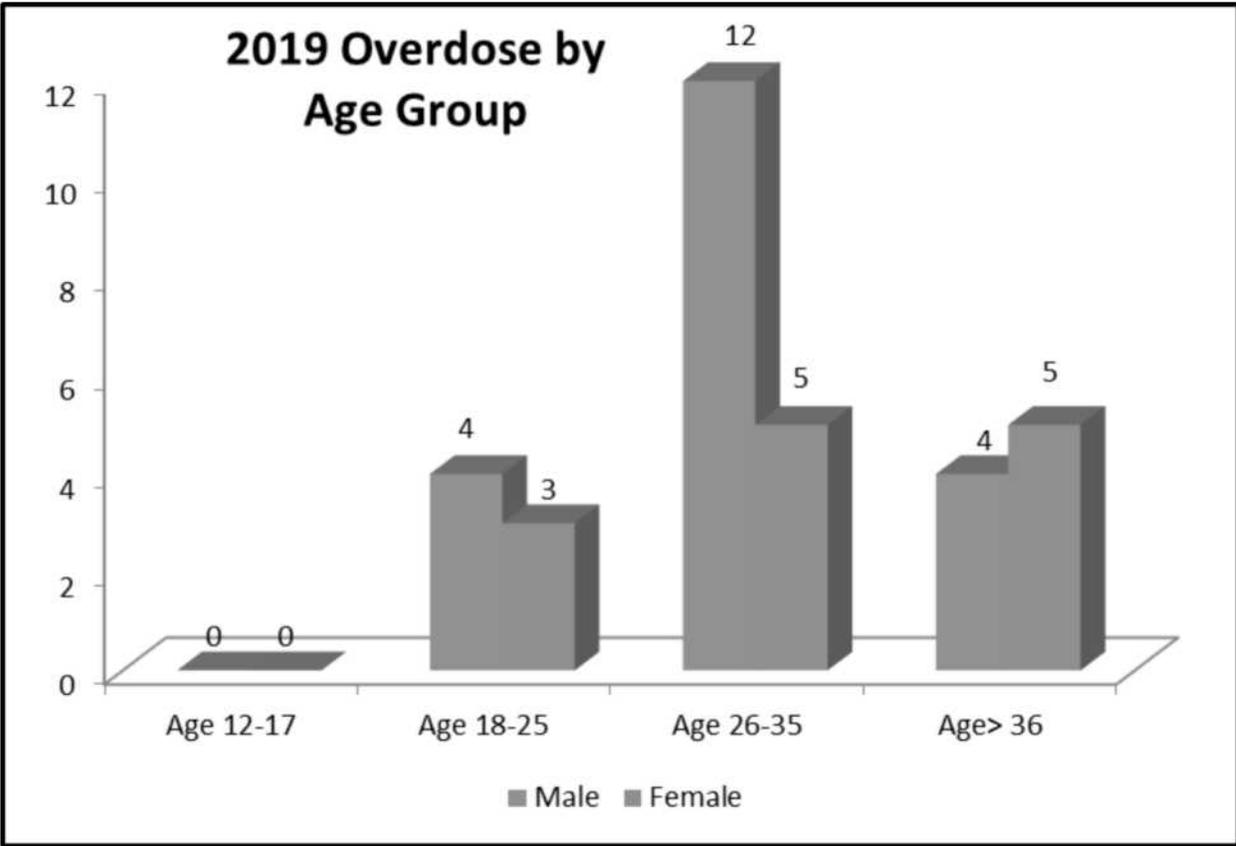
**Opiates/Illicit Drugs**

In 2019, the Hudson Police Department saw the first decrease in overdose calls since 2013. This decrease can be contributed to many factors including the hard work of law enforcement, education, treatment, and access to Narcan. While this is a positive step in the right direction, Heroin, Fentanyl, and other illicit drugs continue to be a major problem in Hudson. An alarming trend Law Enforcement is seeing in the area is the increase in Methamphetamine. Methamphetamine not only brings with it the dangers associated with use, but the extreme hazards that are created during the manufacturing process. The Hudson Police Department is dedicated to finding new ways to combat this ever present drug problem, and in 2020 we will be starting a two man Narcotics Investigation Unit (NIU). The NIU will work under the direction of the detective commander and will work closely with our local and federal partners to continue moving forward in this fight.

The Hudson Police Department would encourage anyone who is abusing drugs to reach out and get help. We can assist you with finding the resources that are available to help you or a loved one get off these dangerous drugs.



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Statistics:

<b>Activity</b>	<b>1/01/18 -12/31/18</b>	<b>1/01/19 -12/31/19</b>	<b>% Δ</b>
<b>Total Arrests</b>	1,008	969	-4%
Juvenile Arrests	101	89	-12%
DWI Arrests	97	107	10%
Drug Arrests	107	70	-35%
<b>Crime vs Person</b>			
Homicide	0	0	NC
Aggravated Assault	16	11	-31%
Simple Assault	174	154	-11%
Sexual Assault	14	12	-14%
Robbery	2	2	0%
<b>Crime vs Property</b>			
Arson	1	1	0%
Burglary	27	23	-15%
Criminal Mischief	115	98	-15%
MV Theft	16	8	-50%
Theft/Larceny	219	159	-27%
Theft/Fraud	144	149	3%
<b>Motor Vehicle</b>			
State Reportable MVA's	699	606	-13%
MV Citations	659	630	-4%
MV Warnings	9,531	8,424	-12%
<b>Domestic Disturbances</b>	440	358	-19%



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## **Traffic and Collisions:**

The Hudson Police Department has seen a large reduction of traffic collisions in 2019. In 2018, the Hudson Police responded to 715 reportable motor vehicle collisions. In 2019, the Hudson Police Department responded to 646

Reportable collisions. Further in 2019, we responded and investigated two fatal crashes. The first fatality took place on Robinson Road, and second occurred on Rte. 111 near the Greeley Street intersection. We urge all motorists to drive with due care for others, and don't allow yourself to become distracted while operating a motor vehicle.

The police department has received numerous complaints regarding the intersection of Lowell Road and the Sagamore Bridge. As most of you know this intersection is congested most days, and motorists continuously go through this intersection against the red traffic lights. The BOS and the Town Engineer have worked with the NH DOT in an effort to prevent further serious accidents and violations. Moving forward into 2020, the Hudson Police will continue to closely monitor and enforce motor vehicle violations at this intersection.

## **Initiatives:**

### **CALEA – National Accreditation**

2019 was the first “review year” in maintaining compliance with CALEA under the sixth edition. March 2019, we submitted our annual report and an assessor reviewed chosen files off-site. We were found in compliance and up to date in our proofs. 2021 is our next on-site inspection and review from a team of assessors. 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: Another great group of 23 people participated in the 19<sup>th</sup> Citizen Police Academy which started in April. This one night a week for 10 week program discusses things like DWI investigations, court proceedings, narcotic investigations, crime scene processing, HPD specialty units and a field trip to the 911 Center in Concord. Many participants in this program state they wished it was mandatory for all residents to go through.

Youth Police Academy: 10 juveniles' ages ranging from 11 to 14 participated in the 2019 Youth Police Academy. The Academy provides learning experiences on topics such as Police K9, Patrol Duties, Laws of Arrest, and Criminal Investigations. It's an opportunity to interact with Hudson Police Officers to foster responsible citizenship and leadership skills.

National Night Out: The Hudson Police Department and Rodgers Memorial Library hosted a community block party also known as National Night Out. This party was a huge success! Community members were able to enjoy “touch a truck”, Pony Rides, face painting, a dunk tank and a water balloon fight with Hudson Police Officers. National Night Out was such a great opportunity for our Hudson Officers to interact with the community on a personal level. There were plenty of free activities and community safety vendor booths for every age to enjoy. The night ended with an outdoor family movie. The reaction from the community was so positive, folks have already inquired about next year. We plan to have a bigger event next year!

AARP: Hudson Police did not conduct any AARP Safe Driving classes during this year due to minimum staffing. Once we are at full staffing, we will be able to schedule classes again. This two day (three hours each day) is personalized for people over 55 years of age, and many may benefit with a dis-



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counted 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 462.1 pounds (eighty – two (82) 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 organizing our Red Cross blood drive. We are very fortunate for all the assistance we get in putting this event together. A special thank you to all the volunteers and businesses that donate time and food. The planning and execution of this event is very taxing on the officer and department. Moving forward, The Hudson Police Department will be hosting only one Red Cross Blood drive per year.

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

### **Comfort Dog; Haven:**

The Hudson Police Department is embarking on a new program involving a Comfort Dog. The function of the Comfort Dog is to provide interaction during investigations involving children or adults to reduce anxiety and increase communication, to provide comfort for people during times of crisis, and to provide aid and comfort to individuals and the community impacted by violence, tragedy or traumatic events. The Comfort Dog can be used in a variety of ways. The goal, however, is to use the Comfort Dog during a crisis to calm people down so police can more effectively provide assistance. The Comfort Dog is also used to aid first responders in times of need and help them maintain morale during difficult times.

### **The Police Department said good bye to several employees in 2019:**

#### **Goings:**

- Chief Jason Lavoie retired after serving the Town for 28 years. He has entered the private sector. We wish him and his family the very best as they start this new chapter.
- Captain Jason Lucontoni also retired after serving the Town for 22 years. Captain Lucontoni joined the Wenham, Massachusetts Police Department as a Detective. We wish him and his family the very best!
- Sgt. Tom Scotti departed Hudson PD, and is now employed by the Litchfield Police Department as a Detective.
- Sgt. Dan Conley departed Hudson PD, and now employed by the Goffstown Police Department as a Detective Lieutenant.
- Detective Will Kew departed Hudson PD, and is now employed by The Department of Homeland Security.
- MPO Brian Morgan departed Hudson PD, and is now employed by the Litchfield Police Department.
- MPO Pat Morrissey departed Hudson PD, and is now employed by the New Hampshire State Police
- Officer Tyler Toney departed Hudson PD, and is now employed by the Manchester Police Department.



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- Information Manager Jamie Iskra departed Hudson PD, and is now employed by the Massachusetts Police Accreditation Team.
- Part-time Maintenance Ryan Bianchi departed Hudson PD, and is now employed by Boyers Garage.

The Police Department welcomed several new police officers in 2019:

- Officer David Glaser, Officer Leandro Sosa, Officer Giomar Colon, Officer Shane Grayson, Officer Kraig Hoag, Officer Matthew Horton, Officer Zach Nardini, Officer Victoria Shaw, Officer Cecilia Ortega, Officer Ethan Brodell, Officer John Pinard and Officer Adam Royston.
- We would also like to welcome our new Part-Time Maintenance employee Cooper Downey.

I would like to congratulate and welcome our newest employees. I wish you all a successful and SAFE CAREER!

### **2019 Promotions:**

Tad Dionne, Dave Cayot, and Dave Bianchi were promoted to the Rank of Captain.

Mike Niven, Mike Davis and Steve McElhinney were promoted to the Rank of Lieutenant.

Kevin Riley, Pat McStravick, and Pat Broderick were promoted to the Rank of Sergeant.

Congratulations and thank you to these members of the Hudson Police Department. I wish you the best of luck with your new leadership roles!!!

### **Hudson Police Goals for 2019:**

- To continue proactive recruitment of qualified candidates through a department wide effort. By actively recruiting certified candidates, as well as attending colleges, job fairs and seeking prior military personnel through networking, social media and employment websites.
- To maintain an open communication relationship with the Administration, while providing our staff with competitive salaries. As the Hudson Police Department will continue to be an organization that operates in a cohesive, team-oriented fashion to provide quality service and dedication to the community.
- To scan all records files (L through Z) dated July, 1999 and prior into Content Central. Once the files are scanned the hard copies will be purged.
- The Hudson Police Department will address the opioid addiction crisis by way of a three-prong approach: This approach is a way to attack the crisis by emphasizing on: Education, Rehabilitation and Enforcement.
- It is a goal of the Hudson Police Department to ensure that our department identified those employees who are in need of assistance and will further provide them the assistance they through our C.I.S.M certified members.
- It is the top priority of the Hudson Police Department to improve our radio communications by upgrading our entire system with new technology. This will include updating our portable radios, our dispatch consoles and installing a new tower and antenna infrastructure.



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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, and my fellow Department Heads for their continued support and guidance.

To the employees of the Hudson Police Department; thank you for all your hard work and dedication throughout the year. We came together as a team, and I look forward to the many great things you will all do in the future.

It is an honor and a privilege to lead the men and women (sworn and civilian personnel) of the Hudson Police, but they are the reason the Hudson Police is a Nationally Accredited Agency!

Sincerely,



William M. Avery Jr.  
Chief of Police  
Town of Hudson, NH

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**2019 Hudson Police Happenings**



Winni Dip



Retirement of Chief Lavoie  
& Capt Lucontoni



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

## 2019 Hudson Police Happenings



Officer Megowen & Retired Sgt Briggs  
Completing 300 mile Police Unity Tour



HPD Honor Guard @ Memorial Day



Youth Police Academy



Swearing In Ceremony of 6 New Officers



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

## 2019 Hudson Police Happenings



Comfort Dog; Haven



Old Home Day—Tug of War



9/11 Ceremony @ Library Street School



C.H.I.P.S. Fright Night



Sergeant McStravick receiving Officer of the Year Award



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

# 2019 Hudson Police Happenings



National Night out



Special Olympics



HPD Blood Drive



HPD Toy Drive



HPD Specialty Units



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# TOWN OF HUDSON

## Public Works Department



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

### PUBLIC WORKS REPORT

Once again, fiscal year 2019 was a highly productive year for the Public Works Department. The winter of 2018/2019 was below average in snow fall so we were able to complete the season within our winter budget.

Road paving and reconstruction is a highly visible annual project for the department. This year some of the largest streets we reconstructed were Pelham Road, First Street from School Street to Oakwood Avenue and Federal Street. Streets we milled and overlaid included Old Derry Street from Route 102 to Robinson Road and Belknap Road from Central Street to Melendy Road. The streets scheduled for finished pavement included Park Avenue, Industrial Drive, Adam Drive, Patricia Drive, Bockes Road and Travers Street. These roads had a number of crossover culverts, catch basins, and water gate boxes replaced before being reclaimed and reconstructed from the sub-base up. Completing these paving projects includes drive-ways being tied in as needed, loam and seeding and resetting mail boxes. Other tasks done by the Public Works Department each year include the maintenance of street signs, traffic lights and 170 lane miles of line stripping, the repainting of 300 stop bars, 145 turning arrows, handicap parking spots, street sweeping, roadside brush cutting, and the maintenance of 38 acres of lawn which include town buildings, town parks, town commons, cemeteries, ball fields and pump stations.

We would like to welcome Jim Lavacchia as the Public Works Supervisor to the Sewer and Drain Department. His knowledge of the town's water system and booster stations will be a big benefit in the near future. The Sewer and Drains Department will continue working on replacing the existing old clay sewer lines, reducing the inflow of water causing higher than average sewer flows going to Nashua. We are also responsible for cleaning and flushing drain lines, crossover pipes and hundreds of catch basins to comply with the MS4 Federal guidelines. Other duties include flushing and maintaining sewer line manholes, updating and maintenance of seven (7) sewer pump stations, the inspections of all new and upgraded sewer services, gathering information from the permanently installed sewer flow recorders and working to reduce the amount of ground water inflow into the sewer system is another of this departments responsibilities.

The department's ongoing vehicle replacement lease/purchase program has helped us to replace five (5) pickup trucks having well over 100,000 miles on each, selling these to the public through a sealed bid auction process.

The biggest year end celebration is the holiday lights at the Town Common that keeps getting better each year and is done with a lot of pride.

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

In closing I would like to wish a very close friend and former Road Agent Kevin Burns a very happy retirement. Kevin had been with the town for over 35 years and has set the standards and practices we still use today with regard to winter maintenance, town wide paving and solid waste and recycling.

Respectfully submitted,

Jess Forrence  
Public Works Director



# TOWN OF HUDSON

## Recreation Department



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

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### RECREATION REPORT

It is my pleasure to present the 2019 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 sixth year, Chrissy Peterson, and in her second year Naomi Busnach, job share and continue to provide outstanding administrative support and more. Chrissy was very instrumental in streamlining the transition, implementation and adaptation of the Rec Desk on line registration program for this department. Chrissy and Naomi show outstanding enthusiasm and have 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 sixth year continues to impress with many new ideas and maintains the outstanding enthusiasm for her position. The exceptional rapport and the friendliness in her approach with the many participants is commendable. New picnic tables were purchase giving the participants an outdoor experience as well. For the first time the Senior Christmas Party was held at the Senior Center with overwhelming positive response, definitely a tradition going forward.

#### FACILITIES AND MAINTENANCE

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

Over the past year numerous projects were completed to our facility. The Community Center lighting project included the removal of all florescent lighting fixtures that were replaced with new 2x4 LED flat panel lights. Not only improving the efficiency but also providing a much more astatically overall look to our Community Center. The handicap bathroom was also improved with new flooring and painting of the walls. With these improvements along with the many improvements from the previous year, the Community Center is evolving into an outstanding facility which the town can be very proud of and continues 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 as well as many out of town visitors.

Another project that we were hoping to use this past year is Liberty Field. While the field is completed there are some drainage issues at the field that prevented the use this past year. The town has hired an outside engineering service to complete an engineering analysis to determine what needs to be done to

get this field fully operational.

The Senior Center also saw improvement over the past year. New carpeting was installed in the hallway along with a fresh coat of paint in the hallways. Exterior and interior rear vestibule entrance handicap door controls were installed.

Maintenance and janitorial 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 cleans the 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, three dances were held at the Community Center. The dances were very successful with attendance rising to as many as 240 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 590 tickets sold. This year's Father/Daughter dance theme was "Masquerade Ball" 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 320 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. Our first ever Bunny Pancake Breakfast was held at the Community Center with over 200 participants and was a major success. Pancakes were made by our volunteers with a pancake topping bar available with many choices. Crafts and pictures with the Easter Bunny were a huge hit. This undoubtedly will be an annual event.

The Hudson Senior Center continues to thrive in popularity. The Center is open to all independent active adults over the age of 55 with many recreational and social activities offered. The center is 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 are participating in our Intramural Basketball Program. 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 42<sup>nd</sup> Annual Hudson Invitational Basketball Tournament where a total of 30 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 140 participants. Under the outstanding coordination of Ed Peterson in his 28<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 with 64 participants is played on Sunday afternoons, December through April 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 seventh year with steady response. This program had 75 participants from 10U to our 14U team. Congratulations to our Boy's 12U team who were division state champions. I am happy to report that we are still maintaining enough participants for a Girl's 10U 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 fifth 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 that is very beneficial to many families due to its affordability. A total of 449 children participated, with approximately 250 children attending on any given day with numbers rising to 285 on several occasions. In addition to the entire summer registration fee, a ten-day passbook continues to be offered for the occasional visitors, 72 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 third 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 seventh year, Out-of-Towners were allowed to participate in our program with 48 participants using the program. The staff of 17 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.

Soccer is another popular program with attendance of 400 and 40 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 Julianne McGrail and Tori LaRoche 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.

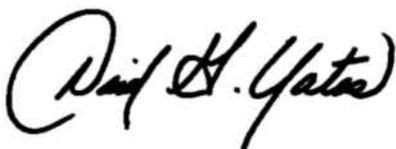
#### DEPARTMENT FUTURE PROJECTS

A project going forward for next year will be the renovation of the Community Center kitchen to include new cabinets, counters, flooring and a new ice machine.

#### SUMMARY

I would like to thank the Board of Selectman and Recreation Department Liaison Kara Roy for their continued support and guidance. I appreciate the outstanding help Jesse Florence and the Highway Department crew has given this department throughout the year. Their expertise in the maintenance of our parks and playing fields is outstanding in giving the residents a safe and clean environment for leisure activities. Thank you to Wayne Madeiros for his constant maintenance and improvements to the Community Center and assistance with numerous Recreation Department projects throughout the year. Thank you to all other town departments that have assisted and supported me throughout the year. 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 our volunteers and their generous effort.

Respectfully Submitted,

A handwritten signature in black ink that reads "David H. Yates". The signature is written in a cursive, flowing style.

Recreation Director



Annual Halloween Parade in the Park



Comedy Show



February Vacation Skills & Drills Basketball



High School Teen Basketball League

Travel Basketball



Lacrosse 12 U State Champions



Men's Softball



Lacrosse Program



Girls Lacrosse Program



5th & 6th Grade Dances



Soccer Program



Summer Program Color Fun Run



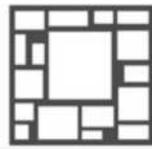
Father Daughter Masquerade Ball



Senior Center Christmas Party



Annual Bunny Pancake Breakfast



George H. & Ella M.

Rodgers Memorial Library

INSPIRING IDEAS

## FY2109 TOWN REPORT

### **Vision Statement**

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

### **Mission Statement**

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

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. Starting in January 2020, RML will be open on Sunday afternoon from 1:00 PM to 5:00 PM.

### **10th Birthday Celebration**

George H. & Ella M. Rodgers Memorial Library was made possible by a generous gift from Hudson developers Alvin H. and G. Philip Rodgers and was named in honor of their parents. June 2019 marked the 10<sup>th</sup> anniversary of the opening of George H. and Ella Rodgers Memorial Library. We took the opportunity to host a Birthday Party!

The weekend began on Friday, June 7 with a “yarn bombing” event sponsored and created by the Friday morning “Drop-In Stitchers” group. Several ladies worked for weeks to create knitted and crocheted art that festooned the library and several vehicles. Many of the items were later converted to blankets that were donated to local charities.



*Mr. & Mrs. Alvin H. Rodgers*



*Yarn bombing June 2019*



Friday’s activities concluded with a concert by Beatles tribute band “Beatles for Sale.” Everyone had a great time and patrons made great use of the local restaurants when the food trucks that had been booked failed to show up.

Saturday was a Family Fun Day. The weather was perfect and we were delighted to see a large contingent of the Rodgers Family in attendance. Face painting, petting zoo, giant games, hula-hoops and activities for all ages were available. We enjoyed two concerts featuring family friendly music, a free barbecue and treats from the Kona Ice truck. The Friends of the Library of Hudson held a Secondhand Prose used book sale on the library lawn. The Silent Cake Auction ran until 2:00 PM at which time there was be a live auction and raffle for items and gift baskets donated by local businesses and organizations and library patrons. All proceeds benefitted The Friends of the Library of Hudson.

Sunday the library was open from 1:00 PM – 5:00 PM. In addition to regular library activities, we held a workshop to decorate canvas tote bags with alcohol inks and fabric markers. All in all, it was a wonderful weekend.



**DID YOU KNOW...?**

**You can borrow magazines electronically through OverDrive (Libby).**

Backpacker	Food Network Magazine	Popular Magazine
Bloomberg Business	HGTV Magazine	Popular Science
Car & Driver	House Beautiful	Seventeen
Clean Eating	Lonely Planet Traveller	Simple & Delicious
Cosmopolitan	Newsweek	Taste of Home
Country Living	O, The Oprah Magazine	The Atlantic
ESPN the Magazine	Outside Magazine	Woman’s Day
Field & Stream	PC Magazine	Yoga Journal

**You can access car repair manuals.**

Information on most manufacturers of domesticated and imported vehicles. Contains more than 31,660 vehicles from 1945 to the present. Step-by-step photographs and drawings, specifications and maintenance schedules. All of the content was created by ASE Certified Technicians. Visit our website: [www.Rodgerslibrary.org](http://www.Rodgerslibrary.org)

**You can learn:**



## STAFF CHANGES

We couldn't accomplish the work we do if it weren't for our outstanding staff. Kristen Paradise was promoted from the Assistant Librarian in Circulation/ Interlibrary Loan to Head of Circulation in July 2018. Michele Ricca was hired in September as the new Assistant Librarian in Circulation/ Interlibrary Loan. It has been her responsibility to see the transition to the new online ILL system "AgShareIt." Mark Stawecki was hired in October 2018 as Reference Librarian. Rebecca Berezin stepped up as Assistant Children's Librarian in June 2019, following the resignation of Molly Pevna.

Tanya Moesel is currently enrolled in Library School. Tanya Moesel is studying for her MLIS at the University of Rhode Island (URI) and has been hard at work as our Young Adult Librarian as well as our School Outreach Librarian.

May 2019 marks the second year anniversary of Kristen Paradise visiting the memory care unit at the Inn at Fairview for story readings and activities. In November 2018, Michele Ricca joined the Reads to Go Committee (RTG), which coordinates a database of RTG book kits hosted by individual libraries and available for Interlibrary Loan throughout the state.

## LIBRARY PROGRAMMING

### ADULT PROGRAMMING

The Friends of the Library sponsor the public showing of all movies.

### Special Workshops/Presentations

During FY19 we hosted a myriad of special programs including: Fantasy Football, The Most Effective Exercise, Writer's Retreat, Beginning Quilt Making, Christmas Floral Centerpieces, Cookie Swap, Meditation Techniques, Zentangle, Christian Authors' Roundtable, Eighty Years After the Holocaust-The Duty to Remember, Screenwriting Basics, Until Help Arrives - You Are the Help (Emergency Training), Stained Glass Mosaic Tiles, Paper Quilling, Mike Morin Author Talk: *Lunch With Tommy and Stasia: TV's Golden Age of Candlepin Bowling*, Feasting With Your Instant Pot, Creating a Happy and Fun Life for Your Cat, Painting with Felt, Raising a Guide Dog Puppy, Ask a Muslim Anything.

**New Programs in FY19:** We introduced several brand new monthly programs: Lithuanian Cooking demonstrations sponsored by the Zylonis Trust (September - May), Monthly Writing Group, Get Moving at Your Library: Introductory fitness classes including Chair Yoga, Zumba Gold, Jazzercise, Tai Chi, Line Dancing, Qi Gong and Belly Fit (January - June).

**Sunday Special Events:** The library was open one Sunday a month, January-June and had a craft project each month including Floral Painting, Cloth Heart Ornaments, Lithuanian Egg Painting (Zylonis Trust), Painting Votive Candle Holders, Alcohol Ink Tote Bags.

**Contests:** Gingerbread House Contest, Edible Book Contest, Poetry Contest for All Ages: (Friends of the Library provided prizes in five age categories), Reading Challenge, (50 categories, the person who read the most won a grand prize, some finished the list and started through a second time, prizes supplied by Friends).

### New Hampshire Humanities Council

A Visit with Queen Victoria and Victorian Tea Party (sponsored by the Friends of the Library). RML Cookbook Club and Friends of the Library provided food.

New England Lighthouses and the People Who Kept Them (sponsored by the Friends of the Library).  
Discovering New England Stone Walls (NH Humanities).

**Monthly Events:** The regular monthly and weekly events for the backbone of Adult programming: Art exhibit, afternoon & evening book discussion groups, life coaching workshop, free adult film and free family film, Genealogy Club, DCU Concert Series (Sept – May funded by a donation from DCU), Cookbook & Recipe Club, group singing at Fairview Healthcare (increased to twice a month to cover different units at the facility).

**Weekly Events:** Drop in Stitchers, U Decide Quilters, Geopolitics in Today’s World, Free Friday Films.

**Community Services:** Red Cross Blood Drive (twice a year), AARP free Tax Help (Feb - April at Hills Memorial Library), Flu Clinic for Uninsured and Uncovered

**Adult Summer Reading Raffle:** During school summer vacation, adults got a raffle ticket for each library book they read or listened to. We had drawings for restaurant coupons and gift certificates that were donated by local businesses. **Adults registered 1966 books read, a 45% increase from last year. 273 people participated in the Adult Summer Reading Program, an 83% increase from last year.**

### TEEN SERVICES/SCHOOL OUTREACH

<b>Young Adult Program</b>	<b>97 events</b>	<b>1124 people</b>
<b>School Outreach</b>	<b>90 events</b>	<b>3136 people</b>

#### Teen Services

Teen programming has seen a significant bump in attendance. The summer reading programs were particularly well attended. The most popular programs were video gaming tournaments and the after-hours laser tag and pizza party. We also added an all-ages makerspace program in January 2019 that has been very popular--attracting as many as 63 people on one Monday night. Patrons have enjoyed learning about 3D designing and printing, playing with different types of robots, coding their own video games, as well as various arts and crafts activities.



*Makerspace @ Alvirne High School*

#### School Outreach

A school outreach position was created in August 2018 and has allowed the library and the public schools to enjoy a truly collaborative partnership. Librarians have been seen reading to classrooms full of students and teaching them how to use the library catalog and databases for research. Every second grader was able to visit the library on a field trip for a tour and a STEM project. Other grade levels enjoyed STEM projects at the library and in their own classrooms. The Alvirne school library worked with RML to run a weekly makerspace at the high school. The library is excited about this opportunity to reach the children and families in our community and make them aware of the resources available in the library and around Hudson.



*Maker Mondays collage*

## CHILDREN'S PROGRAMS

### Summer Reading Program – Libraries Rock!

We hosted 73 different programs and a total attendance of 1,235. Attendance definitely seemed low last summer, but I spoke with several other librarians who had the same feeling. 168 children signed up to track their reading, and about 80 actually tracked reading for a total of 2,716 hours. We did a lot of programs around rocks, crystals and minerals.

### Escape Room

Our escape room adventure, "Escape Jurassic Rock", was a dinosaur themed room and featured "Francisco," a twelve foot tyrannosaurus rex skeleton. One of the booksellers who visits the library owns him and loaned him to us for the week. Francisco guarded the door to the escape room. Almost every slot available was booked for the escape room.

### Regular Scheduled Programs

The most popular programs were Story Time, Sensory Playtime, and Pokemon Club. We tried a bunch of different programs, including Mythology Book Club, Comics Club, Playful Pets and Book-a-palooza. We were excited for the newer programs, but they didn't get much in the way of attendance. We offered 54 more programs than last year, and attendance remained about the same.

Our canine friend Elsa, from the PAWS to Read program retired this year. We have had many, many requests and we are searching for a new reading dog!

We added Playaway Audios to our collection, and began a STEAM circulating collection. The Playaways have been popular, as they can be plugged into the car with the included audio cable so the whole family can listen together.

### Projects:

In January we gave the children's room a makeover, moving shelves, collections and furniture, in order to create spaces for more specific ages and interests. This also opened up the room a lot, and many patrons have commented on how much they like the changes.

### Outreach:

We went once again this year to Hills Garrison School to provide entertainment for kids while parents were in parent/teacher conferences. We attended the community outreach fair at the Early Learning Center and went to grades preK through Fourth to talk about the summer reading program.

## INFORMATION TECHNOLOGY

During this time, IT staff responded to 371 staff and patron requests for technical assistance. (See "Technology Ticket" in "April - June 2019" section below.)

### July - September 2018

- *Library of Things*: The Library of Things was created as a "Try Before You Buy" program,

### "Aunt Sara"

*I know she knew every kid and what we were interested in and what books and magazines had just come in that might need our attention. Aunt Sara McComb was an "Appreciator." You could tell she liked books – often by the way she held them. At times it looked like she was even hugging a certain favorite she was about to offer to you. And what's more you could tell she liked you. Somehow you could just tell.*

Fred Rogers 3/20/1928-2/27/2003  
1991 ALA Conference – talking about his Children's Librarian

which allowed patrons to check out “techy” items such as Roombas and mobile Hot Spots. Both of these items were checked out repeatedly, and we plan to add more items in 2020.

- *People Counter*: We installed a new people counter that provides more accurate numbers and data about the library traffic flow. The overhead sensor located in the library foyer can “count” each individual, which is an upgrade from the former lateral sensors that counted groups as one individual.
- *Evergreen Web Client*: We upgraded our Integrated Library System (ILS) Evergreen from a staff client to a web client. Basically, Evergreen is now a service we access through a compatible web browser, Chrome, in contrast to before, when Evergreen lived on a server in the basement.

### **October - December 2018**

- *Google for NonProfits*: Thanks to the Friends of the Library, whom allowed us to use their 501(c)(3) non-profit status, we were able to successfully migrate from Outlook email to Google for NonProfits for free. GFNP offers a suite of Google products, including Gmail, Docs, Sheets, Hangouts and more. Anyone with a Rodgers Google account can now access their email and docs from anywhere.
- *Exploring ILS options*: Tech services was unhappy with the Evergreen web client, so we decided to look into Koha, another open source ILS. After visiting several libraries and attending a workshop on Koha, we decided that Koha didn’t offer any tangible improvement over Evergreen, so we have remained with Evergreen.

### **January - March 2019**

- *Display Monitors*: We currently host a 70” and a 42” SmartTV on loan from Hudson Cable. The Children’s Room currently uses the 70” TV for. The 40” TV promotes events and happenings at the library.
- *Serials*: We began cleaning up the serial (magazine) records since they were very old and inaccurate. This project took up much of the winter into the spring due to the multitude of magazines and incorrect records.
- *New Phone System*: On February 25, a combination of power loss and power surge due to extremely high winds led to the crash of our phone system, which dated from the 1980s and had been installed by Statewide Communications (SCI) in Salem, NH. Staff including Ann (acting director), Vicky, Brian and Terri oversaw the installation of a new cloud-based phone system, provided by SCI.

### **April - June 2019**

- *Technology Ticket*: Vicky introduced the Technology Ticket, a simple form available to staff who are having technical issues with library hardware or software. The Tech Ticket allows for better tracking of tech issues with both staff and patrons, and helps us determine which areas require assistance or replacement.
- *Updating to Windows X*: Brian and Marguerite began the task of updating all laptops and staff computers to Windows X from Windows 7. Windows 7 will be unsupported beginning January 2020.
- *Hills Memorial Library Fob Access*: We began the process of installing fob access at Hills Memorial Library in order to better monitor traffic and use. This process was successfully completed in September 2019.

## **Projects for 2019-2020**

New website and/or app that users can readily access through their device.

Patron auto renewals on Evergreen.

Easy-to-use wireless printing, accessible from home or from within the library on your mobile device.

Research and purchase items for the Library of Things, including a Roku kit, GoPro camera, Intuos Pro digital drawing tablet, and Green Screen kit.

Subscribe to streaming outlets and/or portals, including RBDigital and Roku.

## **REFERENCE DEPARTMENT**

### **PC USE**

Average use was 518 users per month with a high of 637 in October and a low of 453 in November. The fact the high and low months are adjacent could be a drop off in school use and the Thanksgiving holidays. The summer through October has a moderately higher use compared to the other months. Perhaps patrons are more likely to come to the library to use the PCs during better weather or times of travel. This could indicate a significant usage towards entertainment or less pressing matters.

Guest passes tended to be less than 50% of total users each month. No month had more than 282 except November, which had 404 so the month with the lowest overall users also had the most that were guest users.

### **GENEAOLOGY**

In January, Mark took a six-week online course “Genealogy: Researching your Family Tree:” presented by the University of Strathclyde. It involved reading articles and watching videos with optional discussion boards. He also briefly explored a family member to familiarize himself with the basics and developed a bookmarked browser folder to archive resources. In March, he attended a genealogy database workshop at the Concord State Library.

Those who attend the Genealogy Club tend to be fairly practiced, which may be why requests are low. All but one month featured a speaker. Attendance tended to be around 18-23 people. The highest was a presentation on Ellis Island, which had over 30 attendees. Honorariums for speakers were about \$100 each, a few higher.

### **DATABASES**

October through December showed the heaviest database usage which was not matched again until March. If the fall numbers could be attributed to schoolwork then it’s interesting that the beginning of 2019 was not as strong.

### **ROOMS & ATTENDANCE**

There was an average of 49 Community Room bookings with a high of 61 and a low of 38. Average attendance was 703/month.

### **LIBRARY STATISTICS**

Library Circulation: RML circulated nearly 140,000 items in FY19 including 81,692 books, nearly 5,000 magazines, 21,277 DVDs, 17,651 downloadable audio and e-books, 5,758 CD audio books and 1,279 museum passes that saved Hudson families an estimated \$48,385.

Interlibrary Loan: October 2019: The brand new automated ILL system, AgShareIt came online. Following the December 2017 New Hampshire Union Public Access Catalogue (NHU-PAC) crash, New Hampshire Inter-Library Loan librarians had worked long and hard to allow patrons access to titles not owned by their own home town libraries. AgShareIt has allowed a significant portion of the work to become automated once again.

# GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY

## FY19 STATISTICS

Collections					
	Adults	Young Adults	Children		TOTAL
<b>Materials Added</b>	3,567	651	1,902		6,120
<b>Materials Withdrawn</b>	3,430	736	950		5,116
<b>Materials Lost</b>	229	36	263		528
<b>Total Materials Owned</b>	52,663	3,596	25,312		81,571
<b>Downloadable e-Titles **</b>	21,863				21,863

\*Sent 601 items to Better World Books

\*\* Calendar year 2019

Circulation					
	Adults	Young Adults	Children		TOTAL
Books	30,737	6,581	44,374		81,692
Magazines/Newspapers	4,512	5	317		4,834
CD (spoken/music)	4,852	n/a	906		5,758
DVDs	13,041	219	8,017		21,277
Downloadable Audiobooks	8,476	n/a	n/a		8,476
Downloadable E-books	8,911	n/a	n/a		8,911
Downloadable Periodicals	264	n/a	n/a		264
Passes+	1,279	n/a	n/a		1,279
Kits, Puzzles, Games	1,391	n/a	1,216		2,607
Equipment	359	n/a	n/a		359
<b>Total Circulation</b>	<b>73,720</b>	<b>6,805</b>	<b>54,830</b>		<b>135,355</b>
E Database - item searches	17,489	n/a	n/a		17,489
<b>Total Transactions</b>	<b>91,209</b>	<b>6,805</b>	<b>54,830</b>		<b>152,844</b>

+Museum Key Analytics

In-House Programs					
	Adults	Young Adults	Children	In-School	TOTAL
Number of Programs	408	97	491		996
Attendance	6,799	1,124	5,294		13,217
Outreach Programs					
Number of Programs	48	8	82	5	143
Attendance	1,615	130	3,006	574	5,325
Number of Programs	<b>456</b>	<b>105</b>	<b>573</b>	<b>5</b>	<b>1139</b>
Attendance	<b>8,414</b>	<b>1,254</b>	<b>8,300</b>	<b>574</b>	<b>18,542</b>

Registered Borrowers	
New This Year	1,143
<b>Total</b>	<b>5,954</b>

## DONATIONS

This report would not be complete if we didn't mention the generous in-kind and monetary donations we received throughout the year. The Friends of the Hudson Library generously donated funds for New Hampshire Humanities programs, movie licenses, numerous prizes for the summer reading program and the Poetry Contest, a new computer charging cabinet, Karaoke machine, and water cooler as well as cookies and milk for Santa's visit. The Rotary Club of Hudson and Litchfield donated \$100, the GFWC Junior Women's Club donated \$100, and Digital Credit Union donated \$5,000 to sponsor library programs. Hudson Lions Club designed and purchased the lightweight book bags that are frequently spotted around town, Marge Siesicki donated the Christmas Village that was on display in the glass cabinet during December. All in all we received 258 books, 40 DVDs and 3 CDs in addition to \$6,157 in monetary donations. We greatly appreciate the generosity of our benefactors.

## CONCLUSION

This has been a great year for RML in the community of Hudson. Our staff participate in local events and we are continually delighted with new friendships we make even as we treasure those we have known for years. We are always looking for new ways to reach out to people we don't know. Over the next year our goal is to find ways to better serve those who live in the south end of town. After all, "There are no strangers. Only friends you haven't yet met." (*William Butler Yeats*)

Respectfully Submitted,

*Barbara Blue*

Barbara Blue, Chair  
Hudson Library Board of Trustees

and

*Linda S. Pilla*

Linda Pilla  
Library Director

### Hudson Library Board of Trustees

Barbara Blue, Chair  
Donna Boucher, Vice-Chair  
Erin Henderson, Treasurer

Linda Kipnes, Secretary  
Caitlin Chiquelin, Trustee  
Mimi Guessferd, Alternate Trustee

*"And what's more you could tell she liked you. Somehow you could just tell."*



# TOWN OF HUDSON

## Sustainability Committee



Debra Putnam, Chairman

David Morin, Selectmen Liaison

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

### SUSTAINABILITY 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 Debra Putnam, Chairman; Linda Kipnes, Vice-Chairman; Tim Wyatt, Clerk; Leo Bernard, Jennifer Stone-Grimaldi, Richard Kahn, and Caitlin Chiquelin; alternate members are Lisza Elliott and 2 vacant positions. Lisza Elliott will no longer be an Alternate Member, so there are 3 vacant alternate positions at the end of the year. The Board of Selectman Liaison is David Morin, and Jess Forrence, the Hudson Public Works Director is an ex-officio member.

The committee has been working on a new mission statement, which has not yet been finalized. As of the end of the year, the Mission Statement of the Sustainability Committee is as follows:

The mission of the Sustainability Committee is to increase energy efficiency, recycling rate, and proper waste disposal throughout the Town of Hudson, New Hampshire. We will do this by promoting best practices in the community through advertising, social media, and community events. We will implement green policies, practices, and technologies in order to ensure a greener and more sustainable town.

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 2019:

- The committee had 2 very successful roadside cleanup days, one in April and one in October. The committee cleaned up Belknap and Melendy Roads in April, with help from volunteers from Oak Ridge Estates. In October, we focused on Barretts Hill Road, Old Windham Road, and Lois Road, with help from Boy Scout Troop 21 and the Alvirne Technical Honor Society. Many local residents stopped by to thank the volunteers and offer their assistance.
- The committee sponsored an Earth Day Party at Benson Park, where we had vegetable and flower seedlings and small pots and potting soil, so families could plant a seedling and take it home. We also had information about recycling and energy efficiency, as well as refreshments provided by Crosby's Bakery.
- The committee organized a Recycling and Repurposing contest, with committee member

Richard Kahn as the primary facilitator. The contest encouraged people to create either functional or decorative items out of things that could be recycled. This contest did not draw many entries, and we are looking for ways to encourage it for next year.

- The committee produced a video describing and showing what items can and cannot be recycled. Tony Belanger from Pinard, and the HCTV crew helped organize and produce the video. The main purpose of the video is to make it more clear to residents what items can be accepted for recycling. The video was shown several times on HCTV, and we hope it was informative.
- 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. One member also met with Clean Energy NH and Resilient Buildings to get ideas for energy saving projects for the town,
- The committee sponsored an energy audit of the Town Hall to get information on the cost and possible energy savings from upgrading the lighting to LED lights. This information was used to put forward a warrant article, which was rejected because of possible expansion work at Town Hall.
- The committee made a proposal to the Capital Improvements Program committee to create a fund to be available for energy efficiency projects in town buildings. That committee felt such a fund would be useful, but that it is not within the scope of Capital Improvements.
- The committee submitted a proposal for a warrant article creating an Energy Efficiency Capital Reserve Fund and funding it with \$25,000 for the first year. This article was accepted by the Selectmen and will be on the warrant to be voted on in March 2020.
- The committee began investigating the idea of Community Power, also called Municipal Aggregation, which was defined by Senate Bill 286 in the NH Legislature. We formed a sub-committee to continue investigating this project, and will be coordinating with NRPC and Clean Energy NH as they define procedures.
- The committee reviewed the recycle information sheet Reduce, Reuse, Recycle, which provides information about how to dispose of items that cannot go into the trash or be recycled, and that can be reused or repurposed. The information from this document was reformatted by the town IT Department and is available on the Sustainability Committee website. Thanks to the IT Department for helping us make this information accessible.
- 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 created a website during the year, but decided at the end of the year to expand our presence on the town website. Information about the committee, as well as energy saving tips and resources, and events sponsored by the committee are available on the website.
- 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 sent the pamphlet Energy Saving Tips for Small Businesses to the Chamber of Commerce to be distributed to businesses in town.

- The committee had a display table at election day in March with information about energy efficiency programs and Sustainability Committee events.
- The committee reviewed and revised our mission statement and goals, and created an initial draft of a Policies and Procedures document which defines the committee and its officers, duties of each officer, and the rules under which meetings will be held. This document will be finalized by the committee early in 2020, and after it is accepted by the Board of Selectmen, it will be made available on the committee website.
- The committee had speakers at 2 meetings: Henry Herndon from Clean Energy NH talked to us in January about how Clean Energy NH can support us in some of our projects. In February we met with several members of the Londonderry Solid Waste and Environment Committee to talk about issues of common interest.
- 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.
- One member of the committee provided information to the Library Trustees concerning an upgrade to the lights in the library. The Trustees voted to implement the lighting upgrade throughout the library, and as they get data on energy and money savings from the project, that information will be passed on to the Sustainability Committee.

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 2020.

Respectfully submitted by The Hudson Sustainability Committee:

Debra Putnam, Chairman

Linda Kipnes, Vice Chairman

Tim Wyatt, Clerk

Leo Bernard

Caitlin Chiquelin

Richard Kahn

Jennifer Stone-Grimaldi

Lisza Elliott



# TOWN OF HUDSON

## Town Clerk/Tax Collector's Office



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

### TOWN CLERK/TAX COLLECTOR REPORT

I am pleased to present the Annual Report for Fiscal Year 2019 for the Town Clerk/Tax Collector's Office. This department is responsible for the collection of property taxes, motor vehicle registrations, vital records (birth/marriage/death) administration, dog licensing, voter registration, as well as conducting town and state elections as governed by the laws of the State of NH.

The success of the Town Clerk/Tax Collector Department is directly attributed to the four outstanding clerks that greet our residents each day; Pam, Donna, Roger and our newest addition, Chris. Chris has done a fantastic job quickly learning all of the requirements and processes of this offices and has blended in perfectly with the rest of the crew. All of our clerks greet our residents in a friendly manner and always strives to make each transaction as quick and easy as possible.

FY2019 was another extremely busy year for our department. For the period of July 1, 2018 through June 30, 2019, our department processed 34,310 motor vehicle and boat registrations, issued over 4,800 dog licenses, prepared 1,063 vital records, 496 marriage licenses for total revenue of over \$5.7 million dollars on the Clerk, (non-tax) side, while also processing over 20,000 various tax & lien payments for a total of \$66.9 million in property tax receivables for the Town. In addition to accurately processing all of these payments, we were also preparing absentee packets and ballots for the 2018 state elections and the 2019 town election and processing new voter registrations, as well as maintaining town records, wetland applications, pole licenses, parking tickets, scrap metal licenses, and providing notary public services.

Invoice Cloud Online Payments continue to gain popularity as and option for sending payments for motor vehicle renewals, property tax payment and dog licenses for the Town Clerk/Tax Collector's Office. From July 1, 2018 through June 30, 2019 we processed 1000 online motor vehicle renewals (\$216,923), 490 property tax payments (\$1,280,650) and 249 dog licenses (\$2,117) through the Invoice Cloud portal located on the town's website, [www.hudsonnh.gov](http://www.hudsonnh.gov).

The Town Clerk/Tax Collector's regular office hours are 8:00am-4:30pm Monday—Friday, with extended hours every Thursday Evening until 7:00pm for the convenience of our residents. Our Thursday Evening hours have become very popular for many residents who can't make it in during regular office hours, averaging 30-40 transactions during the extra 2.5 hours we are open. Thursday Evenings have also become very popular during the spring & summer months for couple applying for marriage licenses. Each marriage license can take 20-30 minutes to process and during the wedding season we have averaged 2-4 marriage applications every Thursday evening.

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. Providing excellent customer service is our goal, and we hope to continue finding ways to improve and enhance your experiences with us. Please feel free to contact us - your suggestions are always welcome!

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

Street No.  Street Name  Phone Number

Email (optional)



**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

<b>Debits</b>						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
		Year:	2018	Year:	2017	Year:
Property Taxes	3110		\$3,979,352.72			
Resident Taxes	3180					
Land Use Change Taxes	3120			\$14,000.00		
Yield Taxes	3185		\$1,509.30	\$369.80		
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance						
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	3110	\$31,088,305.60	\$31,389,728.29		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$15,835.00	\$131,760.00		
Yield Taxes	3185	\$14.30	\$410.41		
Excavation Tax	3187	\$8,053.44			
Other Taxes	3189				
Supplemental PILOT			\$12,713.11		
Supplemental Tax			\$45,079.39		

Overpayment Refunds	Account	Levy for Year of this Report	2018	Prior Levies	
				2017	
Property Taxes	3110	\$77,974.58	\$69,524.20		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
add'l refund		\$3,147.66			
Interest and Penalties on Delinquent Taxes	3190	(\$94.23)	\$104,403.23	\$1,631.61	
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$31,193,236.35</b>	<b>\$35,734,480.65</b>	<b>\$16,001.41</b>	<b>\$0.00</b>



Credits				
Remitted to Treasurer	Levy for Year of this Report	2018	Prior Levies 2017	
Property Taxes	\$25,752,015.66	\$34,762,189.75		
Resident Taxes				
Land Use Change Taxes	\$15,835.00	\$114,760.00	\$14,000.00	
Yield Taxes		\$1,919.71	\$369.80	
Interest (Include Lien Conversion)	(\$94.23)	\$104,403.23	\$1,631.61	
Penalties				
Excavation Tax	\$7,980.84			
Other Taxes				
Conversion to Lien (Principal Only)		\$528,142.83		
Supplemental PILOT		\$12,713.11		
Supplemental Tax		\$45,079.39		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies 2017	
Property Taxes		\$5,106.03		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
carryover		\$143,166.60		
Current Levy Deeded				



**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2018	Prior Levies	
			2017	
Property Taxes	\$5,417,412.18			
Resident Taxes				
Land Use Change Taxes		\$17,000.00		
Yield Taxes	\$14.30			
Excavation Tax	\$72.60			
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$31,193,236.35</b>	<b>\$35,734,480.65</b>	<b>\$16,001.41</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,434,499.08</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$742,173.66</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year		\$486,432.68	\$308,229.86	\$55,037.14
Liens Executed During Fiscal Year	\$571,150.68			
Interest & Costs Collected (After Lien Execution)	\$1,545.78	\$36,275.32	\$85,010.13	\$22,604.05
<b>Total Debits</b>	<b>\$572,696.46</b>	<b>\$522,708.00</b>	<b>\$393,239.99</b>	<b>\$77,641.19</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2017	2016	2015
Redemptions	\$116,880.86	\$255,252.06	\$258,775.61	\$47,768.17
Interest & Costs Collected (After Lien Execution) #3190	\$1,545.78	\$36,275.32	\$85,010.13	\$22,604.05
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$454,269.82	\$231,180.62	\$49,454.25	\$7,268.97
<b>Total Credits</b>	<b>\$572,696.46</b>	<b>\$522,708.00</b>	<b>\$393,239.99</b>	<b>\$77,641.19</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,434,499.08</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$742,173.66</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

7/16/19

**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.

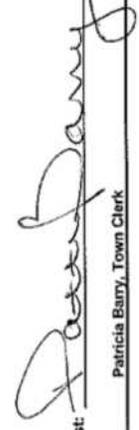
**PREPARER'S CERTIFICATION**

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.

Patti Barry  
Preparer's Signature and Title

TOWN CLERK  
YTD Report - FY 2019

Month	Total Deposit	Motor Vehicle	Boats	UCC Filings	Article of Agreement	Vital Search	Civil Forfeiture & Fees	Notary	Parking Tickets	Dredge & Fill	Voter Checklist	Copies	Bad Checks	Marriage License	Pole & Petitions	Scrap Metal
	4201	4127	4321	4322	4322	4322	4325	4326	4327	4329	4342	4343	4347	4421	4428	4430
2018																
July	459,546.07	446,704.50	606.40	1,770.00		2,130.00	3,762.00	1,361.00	300.00			5.50	156.67	2,750.00		
August	478,753.56	466,446.90	520.48			2,895.00	3,185.00	1,019.50	335.00				201.68	4,150.00		
September	395,005.66	389,104.00	82.64			2,170.00	162.00	332.00	40.00				285.02	2,800.00		50.00
October	470,491.68	464,934.00	42.00			2,610.00	140.00	309.00			25.00		226.68	2,200.00		
November	493,421.99	487,489.00	320.32	1,485.00		1,945.00	156.00	375.00	20.00				131.67	1,500.00		
December	450,690.01	446,071.00	266.00			1,565.00	125.00	248.00	920.00				195.01	1,300.00		
2019																
January	570,434.66	566,611.50	166.48			1,275.00	25.00	480.00	820.00				251.68	800.00		
February	478,684.08	472,757.50	243.24	1,680.00		1,455.00	300.00	553.00	510.00		25.00	22.00	238.34	900.00		
March	486,695.22	476,394.00	516.72			1,755.00	125.00	6,464.50	340.00				25.00	1,200.00		
April	536,699.92	521,092.50	1,793.72			1,740.00	125.00	10,476.90	80.00				81.80	1,300.00	10.00	
May	545,974.75	530,969.00	2,954.40	1,815.00		2,135.00	100.00	5,894.50	40.00				66.85	2,000.00		
June	478,393.74	470,010.50	1,711.24	331.50		1,700.00	204.00	1,392.50	20.00				204.00	2,750.00	10.00	50.00
REFUNDS	3,639.11															
MV Pymt Corr	479.03															
	5,840,673.20	5,734,466.26	9,223.64	7,081.50	0.00	23,375.00	8,284.00	28,905.90	3,425.00	0.00	50.00	27.50	2,044.40	23,650.00	20.00	100.00
		5,743,689.90				23,375.00										

A True Copy Attest:  
  
Patricia Barry, Town Clerk

Number Issued	Dollar Amount	Inc Prior Yr
34,310	\$5,743,690	\$304,514

Number of Motor Vehicles Registered:

**Minutes of the Deliberative Session**

**February 2, 2019**

**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 9:03 a.m.
2. **POSTING OF THE COLORS** by the Police Honor Guard.
3. **THE NATIONAL ANTHEM** sung by Police Officer Taylor Morin.
4. **PLEDGE OF ALLEGIANCE** recited by Selectman Angela Routsis.
5. **REMARKS BY THE MODERATOR**

Moderator Inderbitzen

Ladies and gentlemen this is the Deliberative Session of the Hudson Town Meeting. Today you will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at the March 12<sup>th</sup> election. All the articles by law must be placed on the ballot.

The rules that we will follow are the Moderator's Rules which were in your handout that you received when you checked in – the gray book. If you have any questions about the rules, please feel free to ask for clarification at any point by raising a point of order. If you're new to the Deliberative Session process, you may have some questions, please feel free to ask about it. This body may vote to establish its own rules if it deems necessary. You may also vote to override any decision by the Moderator if you so choose. Please review these rules. As a legislature, we will be discussing the Warrant Articles before us today. These discussions will be respectful of everyone's opinion. This may be a hall where basketball is played but this meeting is not a basketball game. We do not cheer or applaud when someone scores a point that you agree with and we do not boo or groan when someone on the other side does. Please be respectful of all comments and opinions as you would want yours to be respected. We're going to keep personalities out of the debate. Please use terms such as "the previous speaker", "the Selectman", or the "Budget Committee member", as opposed to names. All questions and comments are to be directed through the Moderator if there's a question to an individual. There's no requirement that anyone must yield to answer a question posed if they don't have an answer.

If you are a registered voter of Hudson, you were issued a red voter card when you came in. We'll use these cards for any votes that have to be taken at this meeting. Do not lose them. You will not get another one. After the meeting, we can recycle card. There is a box on the box where you picked up the Warrant to recycle your voter card. Only registered voters of Hudson are allowed to participate in the discussion of the Warrant. There are, however, some non-voter staff members of the town – the Library and such and others who will be allowed to speak to answer questions to help us in the meeting. Our Town Attorney is Mr. LeFevre who is also here. He will be a non-registered voter. Please turn off your cell phones or put them on vibrate or silent mode so that we don't get interrupted by little rings going off. We'll take a few breaks after some of the articles. We have refreshments in the back provided by the Hudson Juniors and the Hudson Community Club so we'll have an opportunity to take a little break and I'll need a little break anyway. This

meeting is also being televised live at the Hudson Cable and will be available for viewing or streaming after today on HCTV. We appreciate the Cable Committee and the staff for all they day in keeping the citizens of Hudson informed.

At this time, I would like ask the Chairman of the Selectman Mr. Coutu to introduce the Board and members at the front table here.

## **6. BOARD OF SELECTMEN**

Roger Coutu, Chairman

Thank you Mr. Moderator. Thank you to all of those who have taken the time to come out today. It's a very important day for the Town of Hudson. My name is Roger Coutu. It's not the first time you'll hear it today – Chairman of the Board of Selectmen. To my immediate right is Dave Morin, Vice-Chairman of the Board of Selectmen, followed by Selectman Angela Routsis, and finally Selectman Normand Martin. Selectman Marilyn McGrath is excused for the day.

To my far right following Selectman Martin is our Town Administrator Steve Malizia. Last but certainly not least the woman who controls our finances our Finance Director Kathy Carpentier. In the audience sitting in the front to my right is Attorney Dave LeFevre. He's here to advise us and you should any questions arise that would need some legal consult. Thank you again everyone for coming.

Moderator Inderbitzen

Thank you. I'll ask the Chairperson of the Budget Committee Mr. Trost to introduce the Budget Committee members.

## **7. BUDGET COMMITTEE MEMBERS**

Ted Trost, Chairman of Budget Committee

Good morning everybody. Thank you all for coming out today. Today I'm joined by the rest of the Budget Committee as I go down the row I'll introduce them. My Vice-Chair Robert Guessferd, the Clerk Joe Fernald, Shawn Murray, Michael Fedele, Alejandro Urrutia, Vice-Clerk Grace Hopkins, Hasan Goode, Jimmy Waver, School Board Liaison Malcolm Price, and sitting with the Selectman is the Selectman's Liaison Normand Martin. This Committee has put in many, many hours over the last year preparing the budget. We had a hearing a few weeks ago and this is also an opportunity for those of you to change the budget if you so see fit which will of course also inform us as we proceed with the budget work for next year. Thank you.

Moderator Inderbitzen

Thank you. I will now ask the Chairman of the Selectmen if he would return the Warrant to the Town Clerk. Mr. Coutu, this is the official document. Will you turn that to the Clerk. Thank you.

## **8. STAFF/OTHERS**

Patti Barry, Town Clerk/Tax Collector  
Steve Malizia, Town Administrator  
Kathy Carpentier, Finance Director  
Scott Tice, Deputy Fire Chief  
Lisa Nute, IT Director

### **Non-voters**

Jason Lavoie, Chief of Police  
Robert Buxton, Fire Chief  
Linda Pilla, Library Director  
Bill Avery, Police Captain  
Jason Lucontoni, Police Captain  
John O'Brien, Deputy Fire Chief

## **9. DELIBERATIVE SESSION OF TOWN MEETING**

Moderator Inderbitzen

We'll now start our discussion of the Warrant. Article 1 is the election of officers which will occur on March 12<sup>th</sup>. Those should be posted pretty sure. Yesterday was the last day for anyone to sign up to run for election in the Town of Hudson. Articles 2 through 7 are zoning amendments. They have their own process through the Planning Board – two public hearings and they are not discussed at this meeting since there could be no changes and nothing on there. However, Mr. Groth the Town Planner is in the back with a list of them. I don't think there are any mapping changes this year just wording changes. If anyone has any questions during the break, you can ask him if you have any question on the Warrant Article but we don't discuss them here at this meeting. So we go to Article 8.

### **Selectmen's Articles**

Moderator Inderbitzen

#### **Warrant Article 8 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)

Ted Trost, Chairman of Budget Committee

Thank you Mr. Moderator. At the beginning of the budget season 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 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 for this current year to a department's operation. The Board voted to send to the Budget Committee the general fund operating budget of \$26,907,319. The sewer fund operating budget of \$1,769,204 and the water fund operating budget of \$3,880,823. The Board also approved the general fund default budget in the amount of \$26,359,994. The sewer fund default budget in the amount of \$1,650,262 and the water fund default budget of \$4,000,791. After reviewing the general fund operating budget, the Budget Committee is now recommending a general fund operating budget of \$26,916,799. Projected tax rate for the general fund is \$5.53 per thousand which is a one cent decrease from Fiscal Year '19.

Moderator Inderbitzen

Thank you. I will now open Article 9 for discussion, questions, or amendments on the operating budget. Anyone have any questions on the operating budget or wish to make any motions?

Matt Keller

Matt Keller, 32 Cedar Street. I'd like to make a motion.

**MOTION BY MATT KELLER, SECONDED BY PEGGY HUARD, TO AMEND WARRANT ARTICLE 8 FROM \$26,916,799 TO \$26,909,563, A REDUCTION OF \$7,236, TO BE REMOVED FROM LINE ITEM 5060-101 IN THE AMOUNT OF \$5,571 SALARIES AND FROM THE PENSION LINE ITEM 5060-113 IN THE AMOUNT OF \$1,584 PLUS \$81 IN TAXES**

ON THE QUESTION

Matt Keller

This is the removal of the raise for the Chief of Police or the amount budgeted for the Chief of Police for the Town of Hudson. We have by reputation one of the best police departments in the State. Currently the employees of the Hudson Police Department of which I am the Association President are going to be going without a raise in a time when we should have a raise where we're losing officers, we're not competitive with our salaries and on that I feel that if the employees aren't going to get a raise if the people out there in the streets that are answering the calls aren't going to get a raise, there should be no raise available for the Chief of Police.

Selectman Martin

Selectman Martin, 3 Edgar Court. Let me be legal about it. I have to say that not to get into a tit for tat. The Hudson Police Employees Association was offered 2 percent. Think about this when you're voting. They were offered a chance for a 2 percent raise contract and they voted it down. Thank you.

Moderator Inderbitzen

Thank you. Anyone else to speak on the amendment the reduction of \$7,236? If not, are you ready for a vote?

James Battis

James Battis, 6 Potter Road. Just an inquiry as to what percentage raise does the change reflect in the Police Chief's salary?

Selectman Martin

That would be a 2 percent COLA and a 3 percent adjustment.

Chairman Roger Coutu

Thank you Mr. Moderator. As I explained to the President of the union, the budget that we have is reflective in the bottom line. The bottom line of that budget is what we are allowed to spend. If it is decreased by that amount and the majority of the Board of Selectmen wish to grant the Chief a pay raise, he will be granted a pay raise. We adjusted the department head pay raises to be more competitive. Selectman Martin was the Board's liaison to the Police Department during union negotiations. We were not successful in gaining a contract with the police union. I had hoped and I had wished and I had said so to the President of the union that they had accepted at least a one-year contract to give us a year to work out what the differences were in terms of exactly what they were negotiating for. It was not part of the negotiations. What I had before me was what was presented to the Board of Selectmen by Selectman Martin.

By not having a contract this year, they forfeited their step raise as well. They won't get anything this year. It's breaking my heart to think that we have these people out on the streets of Hudson, New Hampshire, working diligently and very hard every single day to protect each and every single one of us. It is imperative that we stay competitive and they opted not to accept at a bare minimum a one year contract. Was the 2 percent negotiable, yes it was. We could have gone a little higher but they opted to not continue the negotiation process and they opted out of a contract. I feel from the bottom of my heart I feel very hurt that our police officers are not going to get a raise this year number one. Number two, I feel that as a result we're going to lose several good people in our department. To me at this stage with the information that I have, I see no reason unless information is presented otherwise to grant the Police Chief the pay raise and I'm asking you and I'm urging you not to support this motion. Thank you.

Gary Gasdia

Gary Gasdia, 4 McCann Road. I think Chairman Coutu alluded to this. My question would be as far as competitiveness how is our Chief compensated? Are we in the ballpark or does this bring him in line with everyone else? To Chairman Coutu's point, I think all of our officers should be paid but when it's a union it becomes a negotiation. When it's a Chief, we have the ability to just bring him in line with what it is. Is that what we're basically doing is this is what a Chief normally gets, and the cost of living adjustment, and a little bit of a raise? I'll be honest with you, neither one of those numbers sounds very high. I think all of the people deserve more than a 2 percent raise in the 10<sup>th</sup> year of a great economy but that's not my decision. Is this bringing him competitive?

Selectman Martin

It is bringing him in line.

Gary Gasdia

So this is not an outrageous raise. This is just bringing him in line.

Selectman Martin

Absolutely not.

Gary Gasdia

Thank you very much.

Ted Trost

Ted Trost, 63 Rangers Drive. I have a question. Does the Chief participate in the negotiations at all?

Selectman Martin

Yes.

Ted Trost

Thank you.

Colleen Jefferson

My name is Colleen Jefferson. I live at 18 Boyd Road. I've lived in town for 40 years. I've gone through the Hudson school systems and I work for the Town of Hudson Police Department. I'm a civilian employee. My position is roughly 6 percent below the average department. What we came

forward with they didn't agree with. There was no real negotiation as far as the town's half. It was pretty much this is what we want, we're not going to waiver on it and that is why we passed on what the option was.

#### Roger Lamarche

Roger Lamarche, 6 Patricia Drive. Also a Police Sergeant with the Department. The numbers are low that we're discussing for this line item. It's speaking to the principle behind it and what we're going through. A lack of negotiation and good faith is what we feel as a union and this is a unified decision we came to. The lack of negotiation and good faith and if we want to go tit for tat, when there are discussions made behind the doors about we're going to work with you and then things change, that stings a lot given the circumstances as well. If we're going to talk about tit for tat, remember that. That line item, yeah it's not a lot of money. It's the principle of the matter and the union has spoken regarding that principle and the lack of negotiation and good faith and want to take care of us.

#### Roger Coutu, Chairman

I'm going to speak relative to the last comments that were made. With all due respect, I wasn't there. So what conversations took place I don't know. It's all here say and I've heard an awful lot. I will say this, Selectman Martin as I – I negotiated the Fire contract – as is Selectman Routsis and the Vice-Chair Selectman Morin are relegated to represent the Board of Selectmen and the wishes of the Board of Selectmen in negotiation process. The Board of Selectmen established a maximum of pay raise. It was above what I wanted but it was approved unanimously by the Board of Selectmen and I'm going to be open and honest about this and the maximum was 3 percent so we had room to negotiate. Why the negotiation fell apart I don't understand. I was not there. They had the opportunity to negotiate up to 3 percent. According to what I heard from Selectman Martin, they came in and demanded a 3.8 percent raise and they weren't going to budge from that.

If that is true and you've planted your feet in the ground, then whose not negotiating in good faith? Is it us? I don't know. Again everything I'm getting is here say. I see and I have no solid evidence to deny the Chief of Police a pay raise. I'm going to hold steadfast until I hear otherwise and that may soon come. At the present time, I have to react for the town and for the people of this town. Do not deny the Chief of Police his pay raise and I'm sorry. I am truly, truly sorry that we don't have a contract with the police union. We could have negotiated this. I told the union representative your Union President in a conversation that I had with him that I believe that had I negotiated that contract I would have convinced him to bring back to you a one-year contract until we could resolve all the other issues. It was after the negotiations took place. There was nothing we could do at that point. Thank you.

#### Matt Keller

So there is no misinformation, I was in those negotiations. Our initial ask was 3.8 percent. The negotiations did not fall apart because of money. We compromised on every single money issues. When I say "we", I mean both sides. The purpose of negotiations. There is a non-monetary item that was held to. Compromises were offered, not accepted and it was held to and if you're not going to take this then we're not going to have a deal. That's how negotiations went. There was some nonsense afterwards involving one of the Selectmen and some stuff that isn't for here. They later came to us and offered a one-year 2 percent let's just get something done so that at least you have something. The fact, and I'm going to tell you, I'm in my last 15 months as a police officer. The fact that I would vote against a 2 percent cost me nothing raise should tell you how aggravated and frustrated we are by the process and many other things. That is why I stand here asking for this. We didn't demand 3.8 percent and dig our heels in the dirt. At the end, we settled for less than what their maximum was for the first year. There

was compromise on both sides except for one issue. Thank you.

James Battis

For clarification, Selectman Martin stated that there was a cost of living adjustment in the Chief's pay. I'm wondering if the line officers receive a cost of living in addition to the 2 percent, 3 percent that they're discussing here or is that included in the contract?

Selectman Martin

If they have a contract in place, they would receive a cost of living and a step increase if they're eligible.

Moderator Inderbitzen

With no contract, there would be no step increase or no cost of living. It's all based on the contract. Thank you.

Are we ready to take a vote? Anyone else want to ask a question on the amendment to reduce the budget by \$7,236 and the line items that they specified by the Selectmen have control of those and not this meeting? If you are in favor of the amendment to reduce the budget by \$7,236, please raise your voter cards. Thank you. Those opposed, please raise your voter cards. The nays have it, the motion fails.

#### **MOTION FAILED**

We are now on Article 8, the general operating budget, at \$26,916,799. Is there any further discussion on the budget? Any further discussion on the operating budget? If not, I will close the discussion of Article 8.

#### **MOTION BY SHAWN MURRAY, SECONDED BY TED TROST, TO RESTRICT RE-CONSIDERATION OF ARTICLE 8**

Moderator Inderbitzen

That does ladies and gentlemen it means it locks in Article 8 for the budget for the ballot the way it is and it will not be brought up again at this meeting. If you are in favor of restricting reconsideration of Article 8, please raise your cards. Thank you. Those opposed, raise your cards. The ayes have it, it passes. Article 8 is restricted.

#### **MOTION CARRIED**

Warrant Article 9 - 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)

I will recognize Selectman Morin to present Article 9 the sewer operating fund.

Selectman Morin

Thank you Mr. Moderator. Good morning everyone. The sewer utility is funded by sewer user fees and charges. There are no changes to the sewer rates for Fiscal 2020. The default budget for

the sewer utility is \$1,650,262 should the article fail. The sewer fund is a special revenue fund and all costs are paid by the sewer users and not by property taxpayers. The Board of Selectmen recommended this article 5-0. The Budget Committee recommended this article 10-0. Thank you.

Moderator Inderbitzen

Thank you. I'll open Article 9 to questions, comments, or amendments. Anybody wish to speak to Article 9 the Sewer Fund Operating Budget? Seeing none, we will close the discussion on Article 9.

Warrant 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 actions 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)

I will recognize Mr. Martin to present Warrant Article #10.

Selectman Martin

Again good morning. Warrant Article 10 raises and appropriates \$3,880,823 for the operation of the Town's water utility. The water utility is funded by water user fees and charges. I will say there is no tax impact. There are no changes to the water rates for Fiscal Year 2020. The default budget for the water utility is \$4,000,791 should this article fail to pass. The water fund is a special revenue fund and all costs associated are paid by the water users and not the property taxpayer. The Board of Selectmen has recommended this Article 5-0 and the Budget Committee has recommended this Article 10-0. I want to repeat, there is no tax impact. Thank you.

Moderator Inderbitzen

Thank you. I will now open Article 10 Water Fund Operating Budget to questions, comments, or amendments. Anybody wished to speak on Warrant Article 10? Seeing none, we will close the discussion on Warrant Article #10.

Warrant Article 11 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 increases in salaries and benefits: 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; and 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 prior Fiscal Year? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 10-0)

I will recognize Selectman Coutu to present Article 11.

Selectman Coutu

Thank you Mr. Moderator. As I stated, I had decided that in the liaison assignments that I would do the Fire Department. What this Warrant Article does is it provides them a 5-year contract. I don't have to stand here and tell you about our Fire Department. You know about our Fire Department. You know the work that they perform – the lifesaving that they have given to this community and will continue to do so. I've negotiated contracts the better part of my adult life. The Hudson Firefighters was always a very difficult contract to negotiate. We wrapped this up in one day. One day! Five years means we won't be paying attorneys to come back whether it's a year, or two years from now, or three years from now. We won't see an attorney negotiating this contract if it passes for five years. This union covers 41 employees. The employees in this union include Fire Lieutenants, Firefighter Paramedics, Firefighter AEMTs, Fire Dispatchers, and the Fire Inspector. The contract provides for a two percent cost of living adjustment, COLA, in the first year; 3 percent COLA each in years 2 and 3; and 2 percent COLA each in years 4 and 5. If you remember my statement when we were discussing the police motion that was made earlier, the Board unanimously the vote was 4-1 agreed to negotiate up to 3 percent. I was against it and I said that I couldn't support going above 2.5. The median of the pay raise for the Fire Department for those five years is 2.4 percent. This contract will run from July 1, 2019 to June 30, 2024. The Warrant Article would add \$.04 per \$1,000 to the tax rate and would add \$.12 per \$1,000 to the tax rate over years 2, 3, 4, and 5. Again the Board of Selectmen those present – there were only 4 of us present was unanimous 4-0 and the Budget Committee recommended the contract 10-0 and I hope you will support our Firefighters when you go to the polls. They are paid well below in Hudson what other firefighters of similar size and in some cases smaller communities are getting. Please support this contract. I thank you.

Moderator Inderbitzen

Thank you. We'll now open Article 11 to discussion, questions, or amendments. Anyone wish to speak to Article 11 the Firefighters Local 3154 union contract? Seeing none. We will close the discussion on Warrant Article 11.

Warrant Article 12 Police, Fire, 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: 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)

I will recognize Selectman Morin to present Article 12.

Selectman Morin

Good morning again. Warrant Article 12 proposes a 4-year contract for the members of the Hudson Police, Fire and Town Supervisors Association. The Association covers 27 employees. Those include the Police Captains, Lieutenants, Deputy Fire Chiefs, Fire Captains, Town Engineer, Town Planner, Chief Assessor, Public Works Department Supervisor, IT Specialists, Town Accountant, and other professional or technical positions. The contract provides for a 2.5 cost of living adjustment in the first year. A 3.0 COLA in the second year; a 2.0 COLA in the third year; and a 2.75 COLA in the fourth year. Eligible employees would receive a step on their anniversary date. The contract also calls for a new top step on the salary scale at the beginning of the third year and at the end of the fourth year. This contract will run from July 1, 2019 to June 30, 2023. This Warrant

Article would add \$.03 to the tax rate and would add \$.10 to the tax rate over years 2, 3, and 4. The Board of Selectmen recommended 4-0. Budget Committee recommended 10-0.

Moderator Inderbitzen

Thank you. We will now open Article 12 to discussion, comments, or amendments. Anybody wish to discuss Warrant Article #12? Seeing none, we will close the discussion of Warrant Article #12.

**MOTION BY ROGER COUTU, SECONDED BY LEE LAVOIE, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 9, 10, 11, AND 12**

**MOTION CARRIED**

Warrant 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: 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 attributed 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)

I'll recognize Selectwoman Routsis to present Article 13.

Selectman Routsis

Warrant Article 13 proposes a 3-year contract for the members of the Hudson Support Union. This union covers 18 employees. Employees in this union include Assistant Town Clerks and Tax Collectors, Administrative Assistants, Utility Clerks, Custodians, Deputy Town Clerk/Tax Collector, Permit Technician, the Human Services Specialist, Senior Accounting Clerk, Appraisal Technician, and the Building Inspector. This contract provides a 2.5 percent COLA in the first year. A 2 percent COLA in the second year and a 3 percent COLA in the third year. Eligible employees would also receive a step on their anniversary date. This contract also provides for a new top step on the salary scale in year 1 and in year 3. This contract would run from July 1, 2019 to July 30, 2022. This Warrant Article would add \$.01 to the tax rate and would add \$.02 to the tax rate over years 2 and 3. The Board of Selectmen have recommended this contract 5-0. The Budget Committee has recommended this contract 10-0.

Moderator Inderbitzen

Thank you. We'll now open Article 13 to discussion, questions, and amendments. Anyone wish to discuss Article 13 the Support Staff union contract? Seeing none. We will close the discussion of Article 13.

Warrant 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: 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)

I will recognize Selectman Morin to present Article 14.

Selectman Morin

You will see that this contract is a one-year contract. The reason that is is because in this negotiation we also could not come to terms on some of the items presented but we did want to make sure that our employees did get a raise and they did not lose their step raises so we agreed to a one-year contract so we can come, again, in negotiations and try to get everything squared away.

Warrant Article 14 proposes a one-year contract for the members of the Hudson Public Works union. The union covers 23 employees. The employees in the union include truck driver laborers, special equipment operators, operations assistant, mechanic, head groundskeeper, traffic technician, and foreman. The contract provides a 2 percent cost of living adjustment for all employees in the union. Eligible employees will receive a step on their anniversary date. The contract would run from July 1, 2019 to June 30, 2020. This Warrant Article adds \$.01 to the tax rate. It was recommended by the Board of Selectmen 5-0 and the Budget Committee 10-0.

Moderator Inderbitzen

Thank you. We'll now open Article 14 to comments, questions, or amendments. Anyone wish to address Article 14 the Public Works union contract? Seeing none, we will close the discussion on Article 14.

Let's do one more and take a break if that's okay with everybody. I will need a break.

Warrant 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)

I'll recognize Selectman Martin to present Article 15.

Selectman Martin

Thank you Mr. Moderator. Warrant Article 15 proposes hiring two full-time police officers. The starting annual salary for each officers if \$53,698. Benefits are projected to cost \$40,136 for each officers. These officers will be assigned to the Patrol Division. There are currently 38 officers assigned to the Patrol Division including 3 Lieutenants and 4 Sergeants. This Warrant Article would add \$.06 to the tax rate. The Board of Selectmen has recommended this Article 5-0 and the Budget Committee has recommended this Article 9-1.

Let me say these people are needed. Your safety, our safety is a big concern for this town especially with the opioid crisis and things that you see happening in the world like the string of armed robberies happening in Manchester. We don't want that to happen in our town. They're out there keeping us safe. I think we need to add, and this is just bare bones, we could ask for more but this is just really bare bones staffing. The Chief needs help now. I urge you to support this Warrant Article. Thank you.

Moderator Inderbitzen

I will now open Article 15 to questions, comments, and discussion.

Kara Roy

Kara Roy, 46 Marsh Road. I have two questions. The first one is when was the last time we added full-time police officers to the roster?

Moderator Inderbitzen

About 4 years ago.

Kara Roy

My second question is how is it determined that the town needed these two additional police officers?

Selectman Coutu

I've had discussions with the Police Chief in the past three years and recommended that he consider increasing his staff. I'm a former police officer – not many years of experience only 5 – but enough so to know and I worked in a small community of 1,400 residents. We didn't have the problems they have here. Based on the increase in crime rates in Hillsborough County, and based on the staffing we presently have, and considering the geography of Hudson, New Hampshire, from the Litchfield/Hudson border to the Tyngsboro, Massachusetts/Hudson border is a lot of territory to cover.

The other day, and the Chief can correct me if I'm wrong because it was here say but I understand there was an incident on Dracut Road. Two or three cruisers were called. Now how many cruisers do we have on duty during the day patrolling the streets? Between 4 and 5. There were three cruisers. If three responded, that left only two to cover the rest of the town. I have always feared having owned a business in the south end of town having been broken into twice I believe, and attempted break in a third time, and being held up by knifepoint. I understand the value of police offices and how many it takes to respond and to adequately cover the scene and get evidence. While all of those people are working there, that's less coverage in the town. I've encouraged the Chief to hire additional police officers. Selectman Martin mentioned the opioid crisis. We are not immune to the opioid crisis. Ask any firefighter EMT they will tell you. Our Fire Chief and our Police Chief are inundated with calls for opioid or drug addiction. Not just opioid but drugs in general.

An issue at the school requires a lot of people to respond. I wanted to make sure that we are adequately staffed. We've had a lot of warrant articles on several of the ballots and I think he was reluctant to add additional staff and put more of a tax burden but now we all realize it's a safety issue. It's a safety concern and that's our primary resource for crime our police officers. I think that it's long overdue and I applaud him for taking the initiative to recommend the Warrant Article. We support him wholeheartedly and I believe the vote on the Budget Committee was 9-1. I hope that one if he or she is here will change their vote today and support this Warrant Article. Does that answer your question?

Kara Roy

If I could follow up. What was the increase in crime rate between the last time we hired full-time police officers to now?

Chief Jason Lavoie

Thank you. It's a good question. Its multi-fold as to how we come up with these calculations. One of the formulas that we use is a formula that was designed by the International Association of Chiefs of Police or IACP. They have a formula that they utilize for your call volume and the amount of time that it takes on calls to include motor vehicle stops, investigations, and then when you put it in this formula, it says how many police officers you should have that are assigned to the Patrol Division. We find that the IACP model is more reflective of a truer number. There's another formula that the FBI uses which is like 2.8 bodies times every thousand people that you have in your community for population. That gives us a number that I don't feel is realistic as to what we need out here for officers. This formula takes into collaboration of events with all your calls for

service. Over the last three years when took an average of what we took and calls for service, it showed that we needed at least anywhere between 3 police officers more. There are times when we could use five additional police officers. I felt that coming in with two was a reasonable number.

I'll give you an example that happened over just over this weekend. We had a stabbing at the south end of town. I have one officer that's where the suspect fled the scene on foot. So you have one officer that's at the hospital with the victim, I have the three officers at the crime scene trying to preserve it because we had other people that were inside the residence, and then I had a couple of police officers trying to find the suspect. That was our entire force. If we have a domestic, a medical emergency, a car crash, I don't have any more resources to utilize. So these two officers would be assigned to the Patrol Division so that we could have a more timely response not only to those calls for service but in addition – and that's not the only reason why we need more officers. A lot of the investigations that we're dealing with is internet based, it deals with people that are out of State, and it uses up a lot of resources and time in the way in which we have to investigate cases. The last thing I want to do is when we have a resident that's been victimized by a crime is to have to triage cases. What do I mean by triage cases? I say you know what this gentleman's report of X he was victimized isn't as important as this person's victimization. So I only have resources for this. I believe and the town deserves to have the best services provided with the best investigative skills and we have a great group of people that are diligent and they want to investigate and solve crimes. They do a heck of a job out there.

Kara Roy

Just to get back to my question, when you did that formula what was the increase?

Chief Jason Lavoie

It showed three.

Kara Roy

What was the increase in the crime rate?

Chief Jason Lavoie

It's not just the crime rate. It was taken a little out of content in our conversation that we've had. Its calls for service that increased which is a variety of numbers. Our increase when we did the formula was an increase of about 3,000 for calls a year.

Kara Roy

Finally, and this is purely an informational question, is there a place where a voter can see that formula and how it was worked out?

Chief Jason Lavoie

Actually if you'd like to give my e-mail is on the department webpage. If you want to shoot me an e-mail and then what I'll do is I'll have Captain Avery who does the formula will send that off to you. Fair enough?

Kara Roy

Thank you.

Moderator Inderbitzen

Further discussion on Warrant Article 15 to hire two full-time police officers. Any further discussion? There being none, we will close the discussion on Warrant Article 15.

**MOTION BY ROGER COUTU, SECONDED BY BOB GUESSFER, TO RESTRICT RE-CONSIDERATION ON WARRANT ARTICLES 13, 14, AND 15**

**MOTION CARRIED**

We'll take a 10 minute recess at this point.

We'll call the meeting back to order. I'd like to point out that we do have some of our State Representatives here today – Representatives Ober, Renzullo, Greene, and Ulery are here if they have any questions about the State legislature and what they do and don't do up there. They are available if you have questions. Back to the Warrants.

Warrant Article 16 Fund 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 of 2008? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)

I'll recognize Selectwoman Routsis to present Warrant Article 16.

Selectman Routsis

Warrant Article 16 seeks to appropriate \$15,000 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 revaluation. This Capital Reserve Fund currently has a balance of \$175,267. New Hampshire municipalities are required to reassess property a minimum of once every five years. Hudson's last town-wide property reassessment was in 2017. The tax rate impact for this Warrant Article is less than \$.01 per thousand. The Board of Selectmen has recommended this Article 5-0. The Budget Committee has recommended this Article 9-0.

Moderator Inderbitzen

Thank you. We'll now open Article 16 to questions, comments, amendments. Anyone wish to discuss Warrant Article 16 the Funding for Property Revaluation Capital Reserve Fund?

Kevin Walsh

Kevin Walsh, 5 Stoney Lane. I have a couple of questions. What is the current unexpended fund balance projected for this year?

Kathy Carpentier, Finance Director

You can't estimate what our surplus is going to be for the current year but we have an undesignated fund balance of \$6.3 million.

Kevin Walsh

What is an optimal number for unexpended fund balance that we would have so we would have a bond rating and so forth?

Kathy Carpentier, Finance Director

The DRA would like us to have anywhere between 5 and 15 percent. The town has usually had around 7 or 8 percent which is where we currently are.

Kevin Walsh

I'm a big believer in the capital reserve funds. I know we created several over the years. It makes good prudent use of our monies. What I would like to do is make an amendment to the Article and insert the words...

Moderator Inderbitzen

Hold on. You've already asked a question. I would like to see if there's another discussion and if anybody else has any questions before we make an amendment. Does anybody else want to discuss Article 16? I really don't like people to do two things at once at the podium. You either ask a question, make a statement, or make an amendment. There being no one else coming forward, Mr. Walsh you wanted to make an amendment.

**MOTION BY KEVIN WALSH, SECONDED BY ROGER COUTU, TO AMEND WARRANT ARTICLE 16 BY INSERTING THE FOLLOWING WORDS AFTER THE WORDS RAISE AND APPROPRIATE "FROM THE 2018-2019 UNASSIGNED FUND BALANCE" THE SUM OF \$15,000**

ON THE QUESTION

Kevin Walsh

Again I think this is a prudent use of using unexpended fund balance. If we are looking this year, we are looking at appropriating \$600,000 from unexpended fund balance for this coming year. Again in the operating budget that we've approved earlier in the articles, all we're doing is saying okay for \$15,000 we're going to take from the unexpended fund balance and put it into this capital reserve. I think it's something that makes a lot of sense for us to do rather than again continue to raise monies for the general fund. This is just a more efficient use of the unexpended fund balance that we have. Thank you.

Selectman Coutu

I seconded the Warrant Article after having had discussion with the Town Administrator and the Finance Director. I think it's a very prudent way of utilizing funds. \$15,000 as opposed to 6 Something million dollars is a drop of water in a big ocean. It is a prudent way to expend funds from that fund balance and it would alleviate the necessity of raising it and even though it's less than a penny on the tax rate, it does impact the tax rate by some minutia percentage. I agree with the maker of the motion that this would be a prudent way to expend some of that money at this time and I hope that you will support the amendment as I will.

**MOTION CARRIED**

Moderator Inderbitzen

Is there any further discussion on Article 16 as amended? Seeing none, we will close the discussion on Article 16.

Warrant Article 17 Funding for the 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 of 2006? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 8-0)

I'll recognize Selectman Morin to present Warrant Article 17.

Selectman Morin

Warrant Article 17 seeks to appropriate \$30,000 be put into the funding in the VacCon Replacement Capital Reserve Fund. This Capital Reserve Fund was established in 2006 for the purpose of replacing the truck. The VacCon truck is used to clean out the town's sewer system. It is also used to clean out the town's storm water drainage system. This Capital Reserve Fund currently has a balance of \$247,830. Expenditures from this fund require the approval of the voters at Town Meeting. The tax rate impact on this Warrant Article is less than \$.01 per thousand and the Board recommended it 5-0. The Budget Committee recommended it 8-0.

Moderator Inderbitzen

Thank you. I will now open discussion of Warrant Article 17 to questions, comments or amendments. Anyone wish to discuss Warrant Article 17 funding for the VacCon Truck Capital Reserve Fund?

Jordan Ulery

Jordan Ulery, Baker Street. The question is what is the cost to the town to maintain or repair the current truck?

Jess Forrence, Public Works Director

Right now we're not in bad shape. We've had it for the last eight years. We've had some big items go bad with it that has cost us \$25,000 - \$30,000. We have a great crew running it, maintaining it. So I think another 3 or 4 years out of it without any big costs hopefully.

Jordan Ulery

Thank you.

Kevin Walsh

What is the useful life of the Vac truck?

Jess Forrence

Recommended 10 -12 years is usually the life expectancy. We usually keep everything a little bit longer than that but we look at the value on trade in and try to get the most out of that too.

Kevin Walsh

Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 17? Anyone else?

**MOTION BY KEVIN WALSH, SECONDED BY LEE LAVOIE, TO AMEND WARRANT ARTICLE 17 TO STRIKE THE WORDS "FROM THE GENERAL FUND" AND INSERT FROM THE 2018-2019 UNASSIGNED FUND BALANCE"**

ON THE QUESTION

Kevin Walsh

It's a prudent use of unassigned fund balance. Again we're talking less than a penny but when we really look at the tradeoffs between our fund balance and putting together our reserve again to maintain a good credit rating and so forth for bonds, etc., I just think this is a prudent use of our unassigned fund balance for the current year.

## **MOTION CARRIED**

### Moderator Inderbitzen

Any further discussion on Warrant Article 17 as amended? If not, we will close the discussion on Article 17.

## **MOTION BY ROGER COUTU, SECONDED BY SELECTMAN ROUTSIS, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 16 AND 17**

## **MOTION CARRIED**

### Warrant 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 the 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 the moneys in the fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the fund. These funds may be expended only for the purpose of Ambulance Services, EMS equipment, maintenance, supplies, training and education, renovation, or associated operations 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)

I'll recognize Selectman Coutu to present Article 18.

### Selectman Coutu

Thank you. To those of you who follow Board of Selectmen meetings, you would have heard me say at the last meeting that I still had some even though I voted for it, I still had some reservations. There was a convoluted message about whether or not it would be better to keep the money in capital reserve to attain the great interest that we're receiving as a result of wise investments. Warrant Article 18 the Fire Chief texted me and suggest that we sit down and we meet and we did. We had an extensive discussion. For those of you who do watch local cable television, you will notice that there's a presentation – did you make one on cable or was it just a radio station? Just a radio station. There was an article I believe in the paper this week or the last issue explaining this in detail. This has been very well presented by the Fire Chief Rob Buxton and I want to applaud him for answering all of my questions and finally convincing me that this is the right thing to do.

50 percent of the ambulance revenue received will go into this revolving fund on an annual basis and the money will be allowed to accumulate from year to year. This money will be used for generally speaking major purchases made by the Fire Department such as ambulances, almost everything is a major purchase. What's the cost of a gurney today? \$20,000 for a gurney. If you ever get a call for an ambulance and you're lying on that gurney, be careful it's a \$20,000 piece of equipment. It's very expensive to run the service. The way the State legislature forced towns like Hudson to put every single capital reserve request every single year on the ballot would make it sometimes very difficult that the voters decided one year that they couldn't afford all of these capital reserve funds or put any additional monies in it. For those of you who understand the process of capital reserve funds, you know the value of a capital reserve fund when a piece of equipment goes down and is beyond repair or the cost of repair is so ridiculously high it's cheaper sometimes to buy other equipment not necessarily a fire truck but certainly things like central air conditioning units and things of that nature.

What protects this is that the Fire Chief can only make a request for the equipment should he feel that there's a need to take money from the revolving fund. He would have to come to the Board of Selectmen and articulate the need for doing it and the Board of Selectmen ultimately would make the decision. As the Fire Chief knows and the Police Chief knows and I think all of our department heads, we don't just sit there and bobble our heads every time they speak and say yeah its okay we're going to do it. When we feel it's not prudent, and it's not a wise investment, or it's not time to spend the money, we'll certainly say no. The Board of Selectmen recommended this Warrant Article unanimously. There was unanimous consent among the Budget Committee of the 9 members who were present. I ask you to support this Warrant Article. I think we may overuse the word "prudent" but it was introduced and I'll say I think this is a prudent way to run our Medical Services Division out of the Fire Department. The Fire Chief is here today. If there are any questions, I'm sure he'll be glad to answer them. Thank you Mr. Moderator.

Moderator Inderbitzen

Thank you. We'll now open Article 18 Establishing the EMS Revolving Fund.

Jordan Ulery

As I read this Article, 50 percent of the revenues received from whatever the Fire Department is doing. Does that leave enough funds for the operation of the service as it is without attacking the capital fund is the first question?

Kathy Carpentier, Finance Director

Currently the Capital Reserve Fund only has \$54,000 in it. We do not have a warrant article to fund it at this point. Would it be okay right now to do a financial snapshot?

Moderator Inderbitzen

Sure as a response to that question so people know where the finances are. It was a financial question. Let's see what it has to say.

Kathy Carpentier, Finance Director

Right now for some little clarity, there's currently about \$840,000 in ambulance billing and a \$40,000 fee to our billing and collection agency. So the town potentially could have \$400,000. These are all estimates for FY2021 which is the next year because this year there is no budget for this revolving fund. The first four items there the ambulance department operating expenses are \$112,000. The diesel, tires, large equipment, that potentially would come out of the general operating budget and the next items would be potentially requested by the Fire Chief. The Fire Chief has not created a Fiscal 2021 budget at this point but if this scenario of a sample budget were to be done, there potentially could be a \$.02 tax impact which is \$61,000. The other \$400,000 is left in the budget going to the undesignated fund balance.

Jordan Ulery

Clarification on the chart. You're indicating that if this Article did not pass, it would be a \$.02 impact on the taxes. Is that correct?

Kathy Carpentier, Finance Director

No. If the Article does not pass, the operation of the ambulance will remain the same and there is no tax impact.

Jordan Ulery

Further question. If I'm reading this right, the funds come from essentially insurance payments or

other cash payments to the department for the services. That would increase the fund and even though the fund was coming from the service that was provided, at least half of it, there's going to be a tax impact? How does that work?

Kathy Carpentier, Finance Director

Just for the math on this. We wouldn't be spending in this year \$400,000. The second year of the project, the Fire Chief could approach the Board of Selectmen and it could be the opposite way if he's buying an ambulance and four stretchers. It just depends upon the budget that he's going to present and how much of the \$400,000 he's going to use. Revenues could go up. Revenues could go down.

I just want to say yes you are correct that this money is not from taxpayers this \$840,000. It is from users, insurance companies of the ambulance service.

Leonard Lathrop

Leonard Lathrop, 31 Winslow Drive, Hudson. I have a simple amendment if I may. Half way down through this article the sentence reads, "The Town Treasurer shall have custody of all monies in this fund". At that point, I would like to add, "and shall invest these funds in appropriate instruments". When you take money out of the capital reserve fund, which this is in essence doing, capital reserve funds are invested. These funds will not be invested as many town funds aren't and they will sit for extended period of time unused where simple instruments of investment could authorize the liquidity that you need, the availability that is requested, and as it is a process for the availability and not on an emergency basis, use simple banking procedures could prevail.

**MOTION BY LEONARD LATHROP TO ADD AFTER ALL THE MOINEIS IN THIS FUND "AND SHALL INVEST IN THE APPROPRIATE INVESTMENT INSTRUMENT"**

ON THE QUESTION

Leonard Lathrop

The Treasurer could decide whether it's a CD, whether it's a simple bank account, whether it's a short-term investment. At that point, the monies earning some return for the taxpayer and not just sitting in a checking account.

**MOTION BY LEONARD LATHROP, SECONDED BY SHAWN MURRAY, TO ADD AFTER ALL THE MOINEIS IN THIS FUND "AND SHALL INVEST IN THE APPROPRIATE INVESTMENT INSTRUMENT"**

ON THE QUESTION

Leonard Lathrop

I just think that capital reserve funds, and I've been a Town Trustee since '05 earns significant money. As you move money, this is a good way to move money to allow investments to be prepared for the costly replacement of equipment. How we do it isn't a big. It's one hand or the other hand. This seems like an appropriate manner especially after the restrictions two years ago on how capital reserve funds can be voted on. It just seems that we have to tell our Treasurer that we expect all their money – our money in their possession to be invested.

Moderator Inderbitzen

Any discussion on the amendment to Warrant Article 18? Anyone else wish to discuss that?

Selectman Coutu

I will support the amendment. I had discussion with the Town Administrator recently relative to the investments of the money. That was my major concern and that's the issue that I raised or was thinking about when I said I'm starting to lean against supporting this Warrant Article. After having spoken with the Town Administrator and the Fire Chief, I changed my position and strongly support it.

The Treasurer of the Town of Hudson is an elected official. The Treasurer is guided by RSA – State law. RSA stands for Revised Statutes Annotated. Those laws give her discretion as to what to do or give the Treasurer discretion as to what to do with the funds. Typically the Treasurer's investment is that revenue of interest that is derived from the balance in a sizable checking account. You and I have checking accounts and we probably don't have the amount of money a municipality puts into their checking account to operate. Though the Treasurer can do I believe whatever the Treasurer wishes to do with the funds as long as it's legal, the Treasurer may or may not invest. I don't think this is going to change anything the way the Treasurer operates or it may. I thank the maker of the motion for doing this because if nothing else it will make the Treasurer aware that we'd like to have our money invested prudently and maximize the amount of interest that we could get. I will be supporting the amendment and I hope the Treasurer gets the message.

Attorney David LeFevre

The Treasurer's duties are statutory as are the Treasurer's investment obligations and duties. The ability of the Treasurer to invest and the obligation of the Treasurer to invest is Statutory and defined. I don't think Town Meeting can tell the Treasurer how to do that. I understand what you're saying and your concerns are already covered by Statute.

Leonard Lathrop

Unfortunately Mr. Town Attorney we don't operate in the manner in the Town of Hudson. These funds could sit in a very low non-bearing interest account because our town Treasurer in the past and who has done a phenomenal job was not willing to take any risk. Town funds were not invested. Even though the Statute gives here the authority to do it, I believe in a community of voters the voters can say invest these funds. We're not saying invest in X, Y, and Z. We're saying choose an appropriate instrument and invest these funds so they don't sit in a non-interest bearing or very low interest bearing checking account for the multi-years that they could accumulate.

Moderator Inderbitzen

Thank you. My question then is I have a question. Does that mean that this wording since there are statutory requirements is this wording advisory? This would be advisory to the Treasurer and they could not mandate it.

Further discussion on the amendment to add those words into Article 18. Anyone else wish to discuss the amendment to adding in the words "and shall invest these funds in an appropriate investment instrument"? Seeing none, are you ready to vote?

**MOTION CARRIED**

We are now on Article 18 as amended. Anyone wish to discuss Article 18 as amended?

Peggy Huard

Good morning Mr. Moderator. I would like to propose an amendment for consideration and discussion. I'd like to strike 50 percent and replace it with 0 percent.

## **MOTION BY PEGGY HUARD, SECONDED BY PETER LANZILLO, TO STRIKE 50 PERCENT AND REPLACE IT WITH 0 PERCENT**

### ON THE QUESTION

#### Peggy Huard

Could I have the third slide please with the salary and benefits? This Warrant Article has been proposed to create a revolving fund for EMS services. The Warrant Article proposes to take 50 percent of the revenue from ambulance transport and operations while taking the oversight and authority to expend from taxpayers hands placing this authority in the hands of a mere 5 Selectmen and women. The 5 same Selectmen and women that voted unanimously to recommend this Warrant Article without properly recognizes or disclosing to its taxpayers the true future property tax burden. The same Board of Selectmen that has the mistaken belief that this Warrant Article will benefit the taxpayers.

Quite cleverly, this Warrant Article continues to be referred to as having no tax affect. Please understand that this is only in the current year being voted on Fiscal Year 19-20 simply because a Warrant Article is not proposed to go into effect until the next Fiscal Year July 1, 2020. There will be a definite property tax burden or affect once this Warrant Article should go into effect. While the Warrant Article is specific about what would be expended from this revolving fund, limitations have been consistently stated verbally moving only the expenditures from a very small general operating budget ambulance services, line item 5750, along with capital expenditures that have previously been purchased every three years using capital reserve funds.

Using the 2019-2020 budget as an example if this were a warrant article would to go into effect, only line item 5750 which is budgeted for a mere \$112,000 only this line item would be taken off the expenditure side. Yet the anticipated amount of revenue based on the 2019-2020 Fiscal Year to be placed in this fund would be about \$400,000 which would be 50 percent of the budgeted ambulance revenue of about \$800,000. This would give the revolving fund a net effect of \$300,000. So in my humble opinion, that would change the mix and the components and come out with the tax rate by increasing our liability by \$300,000. My opinion.

This appears to have a definite undisclosed tax burden on property taxes not a tax benefit, not no tax effect. Even after an ambulance is purchased using the historical three year cycle, there would be a considerable amount approximately \$600,000 based on the current activity left in the revolving fund yet there has been no specific plans detailed for this anticipated large revenue. This revenue would not be able to be earned without the vast resources of the men and women that provide these services. Ambulance services will not be able to operate independently and solely within this revolving fund without continuing to use a large amount of taxpayer paid resources to generate this revenue. There is significant additional direct and indirect cost to operate ambulance services that will remain in the general operating fund as a taxpayer liability. They'll exceed the other 50 percent of ambulance revenue. These costs consist of the large amount of men and women that provide these services. As you can see from the schedule are over \$4 million and they are duly trained and show up for their duty ready for either fire suppression or EMS services.

In addition to the large costs of these salaries and benefits of the men and women that provide the services, the cost of the facilities where the ambulances are garaged and these men and women report for their shift along with the diesel and tires for the ambulances and the cost of dispatching

these men and women need to be considered. These costs that I just mentioned are all currently comingled and combined with the suppression and overall fire department costs yet those costs will remain the taxpayers' liability. Depending on the manner in which you choose to allocate those costs, those could be as much as \$2 million and those have been ignored in the movement into this revolving fund. They are proposed to be left at the taxpayers' liability without sufficient offsetting revenue that was earned using taxpayer resources while this revolving fund will enjoy the benefit of the revenue that was earned using taxpayer paid resources.

Ambulance services are provided by our municipal fire department. Local municipalities enjoy the benefit of being tax exempt entities in exchange for providing public services to their citizens with no profit motive. They should not have a profit motive. This movement makes it appear to have a profit motive. The revenue from ambulance services needs to remain in the general operating fund matched against 100 percent of the costs incurred to perform these municipal ambulance services and taxpayer transparency and authority needs to remain as an important fundamental check and balance. Please consider my amendment.

Kara Roy

Kara Roy, 46 Marsh Road. I just have a question and I don't want to get too technical. Would the revenue offset to the Fire Department be 100 percent of the revenue or would it be 50 percent of the revenue?

Kathy Carpentier, Finance Director

Could you repeat the question because I believe you said offset the fire?

Kara Roy

Right. When you do the revenue offset for the budget would that revenue would be 100 percent of revenue under this Article or would it be just 50 percent of the revenue?

Kathy Carpentier, Finance Director

It would be 50 percent but if I may just clarify, we don't do it like the library. Everything is gross appropriation so any revenues that any department brings in is a separate revenue. It doesn't net down the Fire Department.

Peggy Huard

To clarify with Ms. Carpentier, that revenue though would decrease our tax effect correct? All the revenue even though it goes into the general fund is being used to decrease our tax effect. If you take any of it out or if you take a higher amount out than the expenses, correct me if I'm wrong, that is going to have a tax impact on our tax rate without any other potential revenue being considered.

Kathy Carpentier, Finance Director

That is correct. Appropriations and then minus revenues is your tax impact but I believe that wasn't what the previous speaker asked.

Moderator Inderbitzen

Further discussion on the amendment to change the 50 percent to 0 percent.

Selectman Coutu

I'll make it short. I don't support the amendment obviously. I wouldn't have stood here and presented the Warrant Article and I'm sure that with the deliberations that were held by both the Budg-

et Committee and the members of the Board of Selectmen, we unanimously supported it. I resent the implication that there's this conspiracy that was hatched between the Board of Selectmen and the Fire Chief...I didn't interrupt you please.

Moderator Inderbitzen

Please be in order. Point of order.

Peggy Huard

I won't tolerate your attacking me personally.

Moderator Inderbitzen

The issue is on the amendment.

Selectman Coutu

So there was no motive to hide anything that we were doing. Though the language can be difficult to understand unless you sit there and you do the budget, and you discuss it with the Fire Chief, and he's tried to do that. He went publicly on the radio. He's given interviews. He's explained it to Board of Selectmen. He's explained it to the Budget Committee. All of these discussions were in open sessions readily available for your listening and your viewing. This Board of Selectmen and women did not conspire to try to hide anything to deliberative raise our taxes. This Board of Selectmen and previous Board of Selectmen since I've been there which has been ten years, the tax rate has gone up \$.93 in the ten years on the town side. We're very conscientious about how we deliver and budget and what we deliver. Again, this is in no way trying to hide money or find a way to raise taxes. There's no benefit for us and there's no benefit to you. Please don't vote on a non-existing conspiracy theory.

Moderator Inderbitzen

Thank you. On the amendment to change the 50 percent to 0 percent any further discussion?

Lee Lavoie

Lee Lavoie, 58 Windham Road. I'd like to move the question.

**MOTION BY LEE LAVOIE, SECONDED BY SHAWN MURRAY, TO MOVE THE QUESTION AND CUT OFF DEBATE**

**MOTION CARRIED**

**MOTION BY PEGGY HUARD, SECONDED BY PETER LANZILLO, TO STRIKE 50 PERCENT AND REPLACE IT WITH 0 PERCENT**

**MOTION FAILED**

**MOTION BY LEONARD LATHROP, SECONDED BY SHAWN MURRAY, TO ADD AFTER ALL THE MOINEIS IN THIS FUND "AND SHALL INVEST IN THE APPROPRIATE INVESTMENT INSTRUMENT"**

James Battis

James Battis, 6 Potter Road. Just a query on the term "associated operating and administrative purposes". Could that include salaries?

Kathy Carpentier, Finance Director

Yes currently there are salaries in the ambulance department and EMS Supervisor and support person. It could have future additional salaries in there with the Board's approval.

James Battis

Would that suggest that they could hire additional EMTs through this system without town approval? It says the Selectmen have to approve it but the Town Meeting no longer has that.

Kathy Carpentier, Finance Director

The Board of Selectmen has currently put warrant articles to hire new people on the ballot. What that's indicating is you could have an administrative support person salary now be allocated to that or this part-time hours increased.

James Battis

Without coming to the Town Meeting?

Kathy Carpentier, Finance Director

That's correct.

James Battis

Thank you.

Shawn Murray

Shawn Murray, 55 Kiena Road. If I may clarify with the Finance Director because the way it sounded to me is that the Fire Chief cannot go out and hire additional EMS people under that. He would have to go through the formal process of Board of Selectmen, warrant article, and that whole process, correct?

Kathy Carpentier, Finance Director

Well no any department heads are now allowed to hire. It's up to the Board of Selectmen to hire people. Currently they put it on warrant articles to do so.

Moderator Inderbitzen

Further discussion on Article 18 as amended.

Peggy Huard

Yes to clarify and summarize, the exiting \$4 million worth of salaries and benefits that are attributed to duly trained fire and suppression and ambulance, that entire amount will remain in the general fund and there will actually be a tax impact no tax effect. I'm asking Ms. Carpentier to clarify those two points. Thank you.

Kathy Carpentier, Finance Director

The \$3.7 million is for all the fire positions – Captains, Lieutenants, EMS. They have dual roles. If for some reason the Board decided not to do ambulance, we'd still need firefighters. We currently have all dual role positions. Yes the \$3.7 million stays in the budget. There is no additional tax impact other than the \$400,000 which depends upon in the future how the Fire Chief decides to use that money what the impact actually will be. Did I answer your question?

Kevin Walsh

Kevin Walsh, 4 Stoney Lane. Thank you Mr. Moderator. This is a question. The intent of this article is this to do away with the capital reserve for EMS services? It is. Okay.

Moderator Inderbitzen

Traditionally capital reserve is for ambulance replacement not for EMS services.

Kevin Walsh

Okay that's fine. This goes over and above that and I think the previous speakers have talked about associated operating administrative purposes. Yes we can all sit here and say okay if there's new positions that would like to come forward. Traditionally we have gone to warrant articles with that but in the future it's not to say that a future Board of Selectmen could opt to go the other route. What this article is giving us the ability to do is to really put any money from those funds towards those services and it could very well be personnel could be other things. So I think we have to really be cognizant of the fact that yes this could go towards operating and administrative purposes. That's a really big differentiation from what we've traditionally done with putting together reserves for any type of service.

Moderator Inderbitzen

Thank you. Further discussion on Article 18 as amended.

**MOTION BY SHAWN MURRAY, SECONDED BY MR. FIDELE, TO MOVE THE QUESTION AND CUT OFF DEBATE**

**MOTION CARRIED**

**MOTION BY ANGELA ROUTSIS, SECONDED BY DAVE MORIN, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLE 18**

**MOTION CARRIED**

Warrant 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)

I'll recognize Selectman Coutu to present Warrant Article 19.

Selectman Coutu

I want to clarify something. This Warrant Article says that it was recommended by the Board of Selectmen 5-0. I hope the Budget Committee pays heed to what I'm about to say. I will be introducing a motion at the end of the discussion here when we have our closing meeting to not recommend this warrant article. That 5-0 represents the vote of the Board of Selectmen to place it on the ballot and subsequently the language makes it seem like we're recommending it. We recommended that the voters make that decision. We I believe will be voting not to support this Warrant Article and I'll tell you why.

The Warrant Article proposes to raise from 50 percent to 75 percent the revenue received from land use tax. What is land use tax? Land use tax – and please Steve I know we talked about this yesterday. If I'm incorrect, help me. Land use is when a land is being used for farming, that type of use, tree farms, produce farms, things of that nature, an animal farm. When it comes out of that use, there's a tax that's assessed to those properties that it comes out of. Presently 50 percent of that land use tax goes into the conservation fund. I've been on the Board of Selectmen for 10 years. The conservation fund has \$1.6 million in it. It's just accumulating revenue. They haven't pro-

posed or come before us. They haven't bought any land. I know there's been a lot of discussion about buying land and they've come before the Board of Selectmen to make some recommendations about buying land but no land was ever purchased.

Fifty percent of the revenue is more than enough. The other 25 percent if this passes is just revenues that we would normally put into our unexpended fund balance and it goes to help keep that pot of money for lack of a better term that pot of money elevated or to a point where we continue to maintain a good bond rating should we have to go out for bond. I know that the Town Administrator and the Finance Director are very cautious about making recommendations or how we expend money out of that fund. Typically on an annual basis we've been taking out \$600,000 to offset the tax rate and we generate almost enough revenue every year by selling surplus land and things to fill that. I'm asking you to do what I'm going to do. I'm going to vote no not to support this Warrant Article and I'm also going to ask the Board to reconsider their vote and hopefully I'll have unanimous consent to change how this is going to be placed on the ballot and the Board of Selectmen will not be recommending this Warrant Article I hope. Thank you.

#### Moderator Inderbitzen

Thank you. I'll open discussion on Warrant Article 19 – 75% to raise 50 to 75% of the revenue of future payments for land use change tax. Anyone wish to discuss Article 19?

#### James Battis

James Battis, 6 Potter Road. For many years I was on the Conservation Commission and we did consider several pieces of property for purchase by the town. As Mr. Coutu states, the conservation fund is a fairly large pot of money right now. I think you said \$1.6 million. However usually when you're looking at conservation land you're looking at buying large plots of land – 30, 40, 50 acres. Often times the owners will give it to you at a discount because they believe in conservation. They want conservation but \$1.6 million doesn't get you there. The Conservation Commission has typically gone out to organizations like the Society for Protection of New Hampshire Forests to try to find other funds to support these purchases. I think while it seems like a large amount of money when you think about what land values are, large procurements of land in the Town of Hudson you need more money than what's in the conservation fund. I just put that forward to the voters. It will have some affect. Obviously it has some effect on the taxes too. I think that the town can afford the change.

#### Brett Gagnon

Brett Gagnon, 123 Wason Road. I am definitely in support of this. I'm actually a sponsor of this article. To give the public some idea about what this will do, it has no tax impact per say. This tax is on developers. It's not to deal with residents. As a property is being developed, it's taxed at 10 percent. That 10 percent is then split 50/50 to the general to the conservation fund. To give you an idea, even in the declaration of public interest on this tax it clearly says, "It's hereby declared to be the public interest to encourage preservation of open space providing healthful activity outdoor events and so forth." So the law literally says this is meant for preservation of land this tax. What we're proposing is that by putting a little bit more – and we're not talking millions here like the rest of these articles are talking – we're talking maybe a couple thousand. Maybe a hundred tops. This is a 25 percent change in the tax revenues that come in. Again it's probably the numbers themselves are very fairly low.

The point of this as one of the Selectmen has stated, yes the budget is quite large at this time as the previous mentioned as well. A very valid point. To purchase land, 30, 40 acres can be half a million dollars. This doesn't really have a lot of buying power. So what we're requesting here is just

a simple increase of 25 percent. So the general fund stays with 25 percent and the Conservation Commission will get 75 percent to give us a little bit more buying power and to push us off into the future so we can keep buying land instead of coming back to the taxpayers and asking for potential bonds. I think this is very valuable. The only other point I had is in comparison. If you compare us with all the towns around, we'll see here – Nashua, Londonderry, Litchfield, Windham, Salem, Derry, amongst others are all 100 percent and right now we're at 50. Even Pelham is at 75. So we're the lowest town around for having a 50/50 split. This is literally barely getting us to what our neighbors are doing. That's why I propose this Article.

Selectman Morin

Thank you Mr. Moderator. I'm actually in favor of this. As the liaison for the Conservation Commission, yes they haven't done much in the past years but I can tell you the Commission is very committed and they have I believe 3 parcels that they're looking at this time that would be a great asset to the town.

Just a little history. In 13 years, the town took in 1.6 million. If it was at the 70 percent and not the 50, there would be an additional \$8k in that account. The average per year for the 13 years would be \$67k. We do lack land to use in town. They are working very hard. They understand that they've been stagnant for many years and are trying very hard. I think this is the least we could do to help them out. Thank you.

Peggy Huard

Yes two questions. What purpose is the 50 percent that the town retains used for – question number one? Do you have an immediate plans to purchase any conservation land – question two?

Selectman Coutu

Designated fund balance from revenue (question one). As alluded to by Selectman Morin, apparently the Commission has been looking at several parcels. Nothing has been presented to the Board of Selectmen so no we're not considering anything. We won't consider anything until they make a formal presentation and at that time, we'll decide we'll deliberate with them and decide it's worth purchasing.

Peggy Huard

I have one more follow up question. So along the same lines as the revolving fund if you're going to put another 25 percent in this purpose won't you be taking 25 percent out of the mix that offsets our tax rate somehow?

Moderator Inderbitzen

That's correct.

Peggy Huard

Wouldn't that be a tax effect somehow?

Selectman Coutu

It's offset by revenue.

Moderator Inderbitzen

It would affect the revenue but we don't know what the revenue would be.

James Battis

I would just like to make one point about the land use change tax. It's a one-time tax. It doesn't happen every year. It only happens when it comes out of conservation use like agriculture, tree farms, and is converted to potential development. Whatever funds you raise from the land use change tax once that property has changed, it will occur as property tax but you'll never see that land use change tax again on that piece of property.

Brett Gagnon

For clarity, your second question was Ma'am? Forgive me.

Peggy Huard

If you had any specific intentions of conservation land to purchase at the moment.

Brett Gagnon

So some of that is nonpublic information so I have to be careful what we say. But yes we have a strong work right now to bring something in front of the Selectmen. Also to your point about the general fund, I've been told by the Finance Director that these taxes can't be anticipated. So they're not planned for. They come into the general fund yes but the town doesn't anticipate how much it could be because they don't know how much land will be taken out of current use. There's only so much land in town and only so much of that is in current use. Although it comes out of the general fund, it's really not going to affect the tax rate per say because we don't expect any of this money. It's just kind of bonus money if it comes in. Thank you.

Moderator Inderbitzen

Further discussion on Warrant Article 19? Seeing none, we'll close the discussion on Warrant Article 19.

Warrant 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 from the Hudson School District in order to facilitate coordination of the School District elections with Town elections to best accommodate the voters. (Recommended by the Board of Selectmen 5-0) (Budget Committee - not applicable)

I'll recognize Selectman Coutu of the Board to present Article 20.

Selectman Coutu

Thank you Mr. Moderator. I wholeheartedly support this Warrant Article. As a matter of fact, I support it so much the School Committee didn't take any action so I went out by citizen petition and got one for the school ballot as well.

Common sense prevails here ladies and gentlemen. The odds of a major snow storm in April compared to March are significant. Not that we don't get snow in April. I've seen my flowers all covered at Easter time from snow and that's usually in April. The Moderator came before us and if I might Sir I'm going to not quote you, we'll talk about some of the periphery. You're more of an expert on this than I am. I make no pretense of knowing more about this than you. You've been doing this a lot longer than I've been a Selectman. What are you 60 years now as Moderator?

I strongly support moving the election out one month. I'm a strong advocate of getting as many

people to the polls to vote so that we have – the Board of Selectmen whoever is going to serve on the Board of Selectmen – has direction from a majority of our voters. Think about it. Presidential elections – 12,000 to 14,000 people in the Town of Hudson show up to vote. Town elections – that election which affects our pocketbooks, we and you at this meeting decide what’s going to go on the ballot and how much we’re willing to expend. I would like to know if there’s a consensus out there to do this by not just 3,400 voters who show up in March. If we can move it, I’d move it out to September if we could but we’re governed again by State Statutes and the label of how we operate our government. We’re restricted as to when we have our Deliberative Sessions and when we can have our elections.

The Moderator is putting his faith I believe based on conversations he’s had with the committee in the legislature that may – may propose legislation. Even if they have, we still have to see whether or not they’re going to pass it. I don’t want to wait for the legislature to make that decision. I think we the voters of this town should decide when we want our elections. If the legislature agrees that we can move it out or give the Moderator – I don’t think that the legislature is proposing moving it out. I think they’re proposing giving the Moderator the opportunity to change the date of the election. While we’ve done that once and there was an uproar in town. People were coming down to vote in the middle of a snowstorm and didn’t know we had closed the polls. Let’s just change the date. I wholeheartedly support this and I hope that you vote on both ballots the School Committee and the town ballot to change it. If one fails, I believe they will both fail. We can’t enact it. Am I correct Mr. Moderator?

Moderator Inderbitzen

That’s correct. Both the town and the school pass it, then it would move the date. If one of them doesn’t pass it, nothing happens.

Selectman Coutu

Thank you Sir.

Moderator Inderbitzen

Thank you. I will now ask our Assistant Moderator Mr. Duchesne to come forward so that I can step down as Moderator and speak to this issue.

Assistant Moderator Ed Duchesne

That’s right. My name is Ed Duchesne believe me. I’ll said it again, my name is Ed Duchesne. I’ll yield to Mr. Inderbitzen.

Paul Inderbitzen

Thank you Mr. Moderator. We’ve had two years with serious snowstorms on Election Day. After last year’s storm which the State said we could not postpone, I brought to the Board of Selectmen and the School Board the only option that the law at that time allowed which was to move the date of the election to April or May. A Bill last year to allow the postponement of town elections did not pass because it gave the authority to the Secretary of State not the local officials. This is for town elections only not State elections.

The Board of Selectmen proposed Article 20 to move the date of the town elections to the second Tuesday in April. The School Board chose not to place the question on their warrant but it was submitted as a Petitioned Article. Currently however, there is a Bill in the House – House Bill 408 before the legislature that would allow the Moderator in consultation with local officials to post-

pone town elections in the event of emergencies that might arise. It also provides a procedure that must be followed for scheduling postponed elections and also allowing for the submission of absentee ballots by those people who could not make the postponed date. This Bill if it passes gives towns the authority to control their local elections. There is also a Bill in the Senate with similar authority and procedures. We didn't see that one yet because it hadn't been given a number. I testified on House Bill 408 because I felt strongly that the procedures that they had which we didn't have before is what we really need to handle emergencies in town and not just snow emergencies. There's flooding. The people in Cheshire County a few years ago where they washed out all their roads, they would have had a hard time if that was Election Day.

Now there's no guarantee that some form of this Bill will pass and be passed into law but it would allow us to keep the traditional date for town elections if that's what the voters prefer. I have no problem if the voters of Hudson want to move the Election Day to April. We still need House Bill 408 in case of some disaster or emergencies that might happen in April. If, however, the voters want to keep the traditional March election, they could vote not to change the date and see what the legislature passes a local control bill. These are the options that the voters have for this year's election. I'd be happy to answer any questions that anybody has about this matter at this point.

Peter Lanzillo

Peter Lanzillo, Blackstone Street, Hudson. So let me get this right. I've been a voter for over 40 years in Hudson and we want to change it because of how many incidents we've had over the last I don't know how many years?

Paul Inderbitzen

For the last two years in 2017 we had a snowstorm that I did postpone the election under the authority of a law that I felt we had that right. So did many towns in the State. It was a State emergency where they said stay off the roads but go and vote. We had a turnout at that election of 15 percent. Our normal turnout for town elections is between 17 and 22 percent. Last year we held it on March because the State told we couldn't postpone. It came down pretty hard on anybody who tried to. Our turnout for that date was 17 ½ percent which is pretty good for an average town election but we had two bond issues on that—the two school bond issues on that ballot. We did hear complaints that people said they couldn't get there. This came forward because we didn't have any other options.

Peter Lanzillo

Inaudible. Not speaking into microphone.

Paul Inderbitzen

That I'm aware of. I've only been Town Moderator for elections since '08.

Selectman Martin

Let's not think of how many occurrences we have had over 40 years. Let's think of voter suppression. I don't have enough confidence in the legislature to pass this Bill because they fight over the littlest, littlest things. Local elections should be local. Local elections shouldn't be State. What people don't realize is that workings. People do call the Attorney General's Office and says and complain about voter suppression. We can't have it. There are people that are going to come to the microphone and say that changing the voting day is going to do something for this and do something for that. We have to think about all voters coming out. A lot of our populous are elder-

ly and I can't say for sure but a lot of those people who couldn't vote were elderly who couldn't make it out in the storm. We can make it in an SUV. You can certainly make it through the snow in an SUV but you can't stop. The elderly people we have to consider not just the willing and able that can walk but the elderly people. They are our voters and I feel voter suppression here.

Another thing, this town has no way – no way in a million years to communicate to its residents we're cancelling. It's snowing really bad this morning we're going to cancel. How do you get to the 25,000 people in this town and tell them? You don't because not everybody is on social media. Channel 9 if it's not breaking news that's going to bring up their ratings, they're not going to cover it. Think about it. Not their number of occurrences, voter suppression. Thank you.

Lee Lavoie

Good morning everyone. I think its still morning. Thank you Mr. Moderator. Lee Lavoie. I'm going to actually put my Vice-Chairman of the Hudson School Board hat on. I had no problem with moving it until I found out that under the...

Unidentified Male Speaker

Point of order. We need to be talking about town only.

Assistant Moderator Ed Duchesne

I yield to Mr. Inderbitzen on that one.

Paul Inderbitzen

He's talking about moving the day.

**Discussion, but cannot hear as they are off microphone.**

Assistant Moderator Ed Duchesne

Please go on.

Lee Lavoie

Thank you Mr. Moderator. I'm all for having the School District and the town vote on the same day. Unfortunately, it affects the way the Hudson School District has to operate on our contracts. By law, we have to have our contracts out by April 15<sup>th</sup>. That's the way the State mandates. Folks just keep that into consideration. Thank you.

Kevin Walsh

Kevin Walsh, 5 Stoney Lane. The previous speakers brings up a good point. We go and vote on Election Day. For example if the budget is not approved and the Board of Selectmen would like to have a subsequent vote on that, it would be a potential second Town Meeting. Is that correct? I'm a little fuzzy on it but I believe there's a timeline. What would be the timeline to have that?

Paul Inderbitzen

That applies only to the operating budget and not any other articles.

Kevin Walsh

Yes correct. This would be if they wanted to revisit the operating budget.

Paul Inderbitzen

I don't believe there's a timeline. They can hold a second meeting anytime if a budget fails. They select a date and they hold a meeting. They have certain statutory dates that they must meet about posting it and all of that. They have the authority to have another special meeting to deal with only the operating budget and none of the other warrant articles.

Kevin Walsh

Okay. Thank you.

Paul Inderbitzen

Its 30 days. They have 30 days the Budget Chairman said.

Kevin Walsh

Again as the previous speaker said, there are contractual obligations that they have to notify folks about the intent to rehire. It's a little bit different for the Board of Selectmen I believe because they don't necessarily have to have that out in writing to the current staff. I don't believe. Maybe they could clarify that.

Selectman Martin

Now let me clarify the law. I'm not going to interpret it word for word but in the RSA says til April 15<sup>th</sup> to get the contracts out or within 15 days after the adoption of the budget. What it affects is the pool of people they have to pick from. Merrimack has done it and I'm going to hear somebody say I'm sick of hearing about Merrimack but Merrimack has done it. Why can't we? Voter suppression. Remember.

Assistant Moderator Ed Duchesne

Any other questions, comments, or amendments?

Kathleen Leary

Kathleen Leary, 8 Par Lane. I have no problem with moving it to potentially a better date weather wise. I just wanted to add to what Mr. Lee Lavoie said and what Mr. Martin just said. You may have those extra days in which to put out your contracts. It will potentially impact the pool of applicants when you're looking to hire new teachers if other districts have already gotten all their budgets approved, they may get the better teachers before we have access to those people because they might not be able to get them. That's my only comment.

Moderator Inderbitzen

Thank you. Further discussion.

Selectman Coutu

I'm just going to make one more comment. It behooves the School Committee to get the budgets wrapped up a little earlier period.

Moderator Inderbitzen

Thank you. Further discussion on Article 20? Being there's none.

Assistant Moderator Ed Duchesne

My name is Ed Duchesne and I've said that many times before. Anyway I was here on the last election when we had about 27 inches of snow on the top of my car. Trying to get home at 9

o'clock at night after working all day long here at the ballot box and it was a day of emergency. Please stay off the roads. Don't go out because it's very dangerous out there. Here we are trying to get home. Thanks to Mr. Beals who went out and cleaned up all our cars because otherwise I'd probably still be in the parking lot across the street trying to shovel myself out. It was a horrendous situation. It was totally unsafe for everybody that was out. That date is a very poor date for us to have elections I think. Thank you very much.

Moderator Inderbitzen

Thank you. Any further discussion on Warrant Article 20? Seeing none, we will declare the Article 20 discussion closed.

Warrant Article 21 Designate 70 Rangers Drive as "Town Forest" (by Petition)

Shall the Town of Hudson designate the parcel of 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)

I'll recognize Petitioner Mr. Trost to present Article 21.

Ted Trost

Ted Trost, 63 Rangers Drive. So about a year ago the Selectmen made a decision to put 70 Rangers Drive on sale and began approaching real estate professionals in order to sell it. The property is already owned by the town. It was acquired in 1993 because of a failure of that owner at the time to pay the property taxes. It's currently a tranquil, forested lot in the natural state with wild animals. There are several trails. Local residents use it year round.

A yes vote by you the voters on the article would transfer control of the land to the Conservation Commission which would protect the land from development. The Selectmen have stated that it would be a requirement of the sale of the land that it would be turned into residential property – I believe 10 to 20 units. Because this land is already owned by the town, the transfer cost to the townspeople is zero. There is ample on street parking at two currently undeveloped cul-de-sacs – meaning there's no need to develop parking lots for people to be able to enjoy it. There's already trails so there's no need to devote any resources to make the property usable for enjoyment.

Here's a photo of the cul-de-sac. It's a little old. You can see it's now been fully paved but there's no houses at that end so there's no interruption to the street so people can park anywhere in that cul-de-sac so that they can enjoy the trails that are there.

Here's a map of the property. You can see cutting across the middle of the screen is Route 111. Greeley Street there runs roughly north/south. That property touches Barretts Hill at the bottom. Rangers Drive and Roy Drive going up. It currently borders another piece of property that the town already has conservation rights to.

Again there is not cost to acquire the property but what happens if this article doesn't pass? We do

expect a one-time financial benefit of an unknown amount when the town sells the property but it is a one-time benefit. It would put additional vehicles on the town roads as soon as the property is developed and people start living there. There's an additional impact on town finances whenever there's more additional residential properties put in town which I'm about to go through.

This table is a little hard to read here in the room. This table came from the Town of Hudson Open Space Report the most recent one. Unfortunately it's a little old and the towns that are there do not include Hudson because we don't actually have numbers. What this is telling you though if you look down in the bottom corner there, it's the ratio of how much money the town takes in in property taxes for residences versus what residences cost the town and the services that they deliver.

The average of these five is 11.2 percent, meaning for every dollar that these towns take in in property taxes it costs the \$1.11 in services. So residential properties cost the town money.

The average home in Hudson is worth about \$300,000. Based what is suggested in that open space report, the average home in Hudson paid about \$6,030 last year and cost the town about \$66.03 in services.

So that \$603.00 is the difference that must be made up for each new residence that is created. How do we make up that difference, we do that by increasing the taxes on everybody else including you. For each new residence every year forever. There's also a factor of supply and demand. More residences are built in town, we get more houses in town, the man stays the same, your residence's value decreases. So we don't want to add more residences here in town.

Your no vote means there will be a one small, one time in flow of money into the town. Increase cost to the taxpayers forever. Loss of this our scenic natural area, an increase in traffic, and your property is worth less. A yes vote, which I'm asking all of you to do, it maintains this enjoyable scenic, natural area forever. No increase in traffic. No impact on home values and no impact on the tax rate and you have a nice area that you can enjoy the trails on. Thank you.

#### Moderator Inderbitzen

I'll open Article 21 to questions, comments, amendments.

#### Brett Gagnon

Brett Gagnon, 123 Wason Road. If we could go back to that map image please. So one point I would like to actually clarify as well through the last speaker, as you noticed there are a lot of open parcels around the parcel being discussed so not only by protecting this piece but as of right now, it's not forever, but there's over 100 acres here. Some of it is this parcel that we're talking about. Some other parcels do have protection and there's further parcels that offer open space. So there's a lot more space than just being discussed here.

Just some numbers that refer to this to let you guys know how we stand again with our neighbors. Referencing the same 2012 open space report, Hudson only had about 5 percent conservation and recreation. Nashua has about 6 percent. They're a city. They have more than we do. Pelham has about 10 percent. Again our statistics with protecting open space and conservation is down are very low. The other thing too is if this parcel is protected as a town forest, that does allow the Conservation Commission or if we were to make one a forestry commission, the ability to selectively forest it. That wouldn't mean clear cutting but we could go in and actually selectively forest it that makes the land actually better for the environment and also creates some revenues. Those revenues will come back and pay for the maintenance of the trails, signage, anything that property may need.

It really takes care of itself if it's forever protected like this. I really encourage everyone who cares about keeping the town's character for a yes vote for this. Thank you.

Phyllis Appler

Phyllis Appler, 62 Glen Drive. I just would like to point out how important it is to wildlife to have contiguous areas that they have access to and not just little spots here and there. I think acquiring a piece of land that is adjacent to land that's already in conservation easement is a positive thing for wildlife in our town.

Jordan Ulery

Jordan Ulery on Baker Street. A question. If I read State law correctly, that means that in the center of town we're going to have a hunting area since conservation land is required to be hunting.

Moderator Inderbitzen

Question. Anyone wish to yield to that? Mr. Gagnon – you're from the Conservation Commission correct?

Brett Gagnon

Yes Sir. I do speak on my own behalf as a resident but I'd like to think I know a little about the Commission and its land. I could be mistaken so I'm speaking here to my own knowledge. Based on other towns, usually conservation can be utilized for hunting but I do believe there are options to post it and prevent it on parcels that are too close to homes legally. I think the property is about – you can only hunt 300 feet from a permanent dwelling. If those come into play, I believe the land can be posted for no hunting. I could be mistaken.

Peter Lanzillo

Peter Lanzillo, 12 Blackstone Street. I'm just curious of what comprises passive recreation over recreation that is not passive. That's all.

Moderator Inderbitzen

Anyone have an answer? I guess there's no definition at least that anyone is aware of right now. Mr. Gagnon said he would at least talk to the issue.

Brett Gagnon

Forgive me I was trying to read through some of my notes. I don't have the actual RSA but in reasonably kind of speaking to your question, it would be like everyone expects. You're walking, hiking, snow shoeing. Usually it does not include vehicles of any sorts. No off roading with trucks, ATVs. Snowmobiles wouldn't be a case in this scenario but sometimes they can be allowed on certain parcels but that might not be on this parcel here. That's the best I can do to answer.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 21.

Gary Rodgers

Gary Rodgers, 16 Mountain View. I just have two questions. Has there been a problem with the police department with activities in that area?

Moderator Inderbitzen

Good question. Any problem that the police or the Selectmen are aware of?

Gary Rodgers

And from the Fire Chief, are there still fire hydrants on that property for that?

Chief Buxton

(inaudible)

Moderator Inderbitzen

So there are hydrants and sewer on that property and the Chief says he's not aware of any issues with police activity out there. Further discussion?

Kevin Walsh

Kevin Walsh, 5 Stoney Lane. Thank you Mr. Moderator. Quick question. What is the parcel currently characterized as? Is it residential, or is it General 1, General 2?

Moderator Inderbitzen

It's general.

Kevin Walsh

So if I understand correctly then for general designation you could put an industrial building out there. It could be used for commercial purposes and not residential which would have certainly a different impact on the...

Moderator Inderbitzen

I will recognize our Town Planner who would have that information.

Brian Groth, Town Planner

Hi. Brian Groth, Town Planner. The parcel is currently zoned for General 1. You can see a list of use back there. As it was mentioned, there is an approved residential subdivision for this.

The other question was active versus passive recreation. Active are things like ballfields, tennis courts, and so forth. Passive is trails, etc.

Moderator Inderbitzen

So general allows any use?

Brian Groth, Town Planner

General 1 has quite a few approved uses in that zone. The list is in the back of the room.

Ted Trost

If I can address that question a little bit. The Selectmen had previously expressed their desire to put a restriction on the sale such that it would only be developed into residential properties. Correct me if I'm wrong.

Selectman Coutu

The Board of Selectmen did not recommend this Warrant Article and I'll tell you why, again. This land belongs to the Town of Hudson. That's you. That's me regardless of where you live – the north end, the south end, the center of town. We own that parcel of land. We had a fair appraisal done on that property. We received I believe three appraisals. The land is worth between \$400,000 and \$450,000. So when you hear the comment that it's going to generate a one-time income, that's a misnomer. That's not true.

If we were to sell it so we'd go through a real estate company, we could derive between \$400,000 - \$450,000. The restriction is going to be that they can't build more than 10 residential units. I'm sure that like me, you drive around this town and you see some of the newer developments that are going up. The homes are selling for \$459,000, \$479,000, some in the \$550,000 range. Ten homes, and I expect that they are going to be around \$450,000 sale, is \$4,500,000 worth of taxable money - \$4,500,000 assuming they come in appraised at that. So they generally don't come in appraised at the selling price. It's slightly less than that.

Let's take \$1 million out of there. Let's make it \$3,500,000 of taxable money. Multiply that by the tax rate school and town, you generate more than a one-time revenue. These numbers that have been projected - I don't know what slide it was and had a little square on the bottom and it showed that every home that's built it costs you \$.02 on the tax rate. I don't know where they get their arithmetic and I don't know where that comes from. In the past ten years, I'd hate to bet you how many new homes have been built in the Town of Hudson. I'm going to reiterate what I stated earlier. In the past ten years on the town side of the budget, your tax rate has only gone up \$.93 over ten years. I wish the school could say that. Theirs went up \$7 and something in the past ten years.

Moderator Inderbitzen

Please focus on the Article.

Selectman Coutu

I'm focusing on the Article. We were talking about generating income. We're going to generate a considerable amount of income. What the Board of Selectmen did is we allowed this to go on the ballot. We could have sold it. We could have sold it even if a warrant article was to appear on the ballot. We still could have sold it. It is your land but we wanted to give the voters an opportunity to decide do you want us to sell this land and generate that revenue which will eventually help offset some taxes. It's revenue. Not only the \$450,000 we might get for the land but the taxes on the 10 probably beautiful homes that are going to be put in that neighborhood because it is a very attractive and well-kept neighborhood.

It's like I said to somebody on Rangers Drive about 6 - 7 months ago. Before you moved there, that was all forest land too and you didn't object to buying the house. You know there's going to be growth and it's readily available for developing. What did you say there's sewer, there's water, and access to electrical. So the developer is going to spend a lot less money developing that land than he would some other parcel of land somewhere else in the middle of a forest because it is ready to be developed. We feel that the money belongs to all of the town not a small area for passive recreation. Thank you.

Selectman Martin

Thank you Mr. Moderator. I just want to say that my vote to not move this to passive recreation was in support of the people. The town took the property because an individual or a corporation didn't pay their taxes. I want your money back. That's what I want. It's not about conservation land. I want your money back. It's not about passive recreation for me. You are out money if we just transfer this land. Thank you.

Lee Lavoie

Thank you. Lee Lavoie, 58 Windham Road. My question would be is this a non-binding petition?

Moderator Inderbitzen

Good question. I'm not aware. Does anyone have an opinion? This would be a binding article requiring the Selectmen to give it to the Conservation Commission for town forest (per Attorney LeFevre).

#### Tracy Stevens

Tracy Stevens, 42 Adams Drive. I'm in support of this Article. Not everything comes down to money. You like to talk a lot about the tax rate and not everything is about money. This town in the last 20 years I've lived here has lost more and more green space. There used to be tons of green space in the north end where I live. I don't even live near this parcel but I'd like to be able to see the animals and have the pictures of deer, and turkeys, and everything else that Hudson was known for when I moved here. It's not all about money. Obviously it's great to have a low tax rate but sometimes that shouldn't come at the expense of being able to go for a nature walk, being able to take your kids out in the woods and just let them play. We need more open space that's not maintained. Benson's is lovely but it's maintained. It's mowed, there's paths that are mostly paved. That's a maintained area. That's not a wild nature area where you can just let your kids go. I just think our town needs more of these areas.

The Conservation Commission and another group are doing a really nice job of getting out there and taking people onto these properties so that they can know where they are. I think they're going to do an even better job over the next few years of making sure that their labeled and people know where to park, and people know how to get into them. It's just something that's just really nice for our children. I definitely support this article.

#### Peggy Huard

Kudos to the previous speaker and the maker of this warrant article. There are repercussions of developing a parcel like this. If I could see the map again. Having gone through an abusive, invasive utility project where they ripped through our neighborhood taking down the trees, I can sympathize with the neighborhood that's here and the town gave us no support in stopping this project. They just came through. The Police Department didn't support us. The Fire Department didn't support us.

So I'm looking at this map and I'm seeing the circumferential highway abutting it. I envision the possibility of that project and I've heard maybe some hypothetical talk that that circumferential highway property could be sold for another purpose if we don't do the highway. There is potential for that kind of pathway to be used for some sort of project and invade that space. I also live near the Robinson Pond area where we have deer come out into our woods. Lots of conservation environment and enjoy that. So I fully support this warrant article. Thank you.

#### Kara Roy

Kara Roy, 46 Marsh Road. I also support this warrant article. As one of the previous speakers said, it is a quality of life issue that doesn't necessary have a dollar value. For a mere 29 acres, the entire town can enjoy that land. It is in fact the town's property for them to enjoy or the town residents for them to enjoy. I don't believe that we have enough. I'm a dog owner. I love to walk my dogs in the woods. They're hounds. They like to be in the woods. There's just not a lot of spaces within the town to do that. I am in support of this because I think it will improve the quality of life thus attracting taxpaying residents to the town because we have yet another asset to bring them in.

#### Moderator Inderbitzen

Further discussion on Warrant Article 21.

#### James Battis

Query for the – the Warrant Article states that it's going to transfer the property as a town forest

and convey management and control. As a matter of fact, the town still owns the property. All you're really doing is transferring the management responsibility from the town in general to the Conservation Commission. A statement was made earlier by I believe one of the Selectman that this would give the land to the town Conservation Commission. I just wanted to make it clear that the town Conservation Commission does not own land. All it does is takes the responsibility of maintaining it from the Board of Selectmen. The Board of Selectmen – the town – owns the land.

Moderator Inderbitzen

Thank you for the clarification.

Randy Brownrigg

Randy Brownrigg. I live at Little Hales Lanes in Hudson here. Just to let you know I'm a resident. I'm the Chairman for the Conservation Commission. I support the warrant article and I think it's very important that we preserve some of the land in this town. The time that I've been here, I've seen a lot of land just get built over and over and the town Selectmen actually do a good job in trying to keep our tax rate down and also realize that our water bill hasn't changed for rates in the last 20 years if I understand that correctly.

My concern is when do we start building? When do we start preserving the land in this town? When do we start building up open space so that we have more beauty? As we take away more land and rip away and take down the trees, we start to see deer and fox. I know where there's Eagles nests in this town that sometimes we can go out and watch from March I think until May or June. Taking away this land and building it just for houses I don't support that. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 21.

Ted Trost

I want to address a couple of comments that were made earlier by a previous speaker. There was a question regarding the source of the data. The data comes from the town's own open space report that was produced by the town.

Additionally, there was some points made earlier about it's your land. It belongs to the town. It belongs to the town. The question I have for you is who will it belong to after the Selectmen sell it? Will it belong to you then? It will not.

Moderator Inderbitzen

Thank you. Anyone else further discussion on Warrant Article 21?

**MOTION BY DAVID MORIN, SECONDED BY ANGELA ROUTSIS, TO MOVE THE QUESTION AND CUT OFF DEBATE**

**MOTION CARRIED**

Warrant 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)

I'll recommend Petitioner Trost to present Warrant Article 22.

Ted Trost

Thank you Mr. Moderator. As stated in the Warrant Article, in 2017 the voters of the Town of Hudson established this capital reserve fund for the purposes of putting money aside in case the Library needs to do renovations or improvements in the future. That Warrant Article that established it only put \$1 in it. Currently there's \$1 plus maybe a little interest. I'm not sure. That's what's in there right now. So the wisdom of the town's people at the time was that we needed to establish this so that we can plan ahead for future renovations and improvements.

This fund only covers the Rodgers Library. It does not cover the Hills Memorial Library. There's nothing added to the fund since then. Some day we are going to need to make renovations. We're going to need to make improvements to that library and money we have in this capital reserve fund will lessen the tax impact at the time. One other fact that you should be aware of is that in order to spend this money to take the money out of the capital reserve fund to spend it, it does require another vote of the towns people to make that happen. Any project that would be proposed, it wouldn't be some kind of last minute – oh the boiler blew up we need to spend the money on that. That doesn't apply to this because it would have to go to the voters. Thank you.

Moderator Inderbitzen

Thank you. I'll open discussion Warrant Article 22 – funding for the Library Improvements Capital Reserve Fund.

Kara Roy

Kara Roy, 46 Marsh Road, and a member of the Library Board of Trustees. In speaking in support of this, Rodger Memorial Library is now 10 years old. So it will come a time in the very near future where renovations and improvements will have to be made. We need to also have some flexibility I guess – of course with the town's vote – to change the Library with the town so that it continues to meet the town's needs. I'm in support of this Warrant Article.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22.

Gary Rodgers

Couple questions. It says not recommended by the Board of Selectmen so the Board took a negative vote?

Moderator Inderbitzen

Question of the Board. That's correct they did not recommend this Warrant Article.

Gary Rodgers

Can I ask the people who voted no as to why they voted no on this?

Moderator Inderbitzen

If they wish to yield, the Chairman will yield.

### Selectman Coutu

I believe I can speak for everyone but if they have any comments, they're welcome to come up. In my heart of hearts, I support the Warrant Article. The reason I voted no is I wanted to send a message to the Library Board of Trustees. A citizen made the request not the Library. If the Library was so concerned or any department if they're so concerned about maintaining and addressing their capital reserve fund, they certainly should put it in the budget or make a request to the Board of Selectmen to put it in the budget. As far as the Library budget is concerned, it's autonomous. We have no control over the Library budget.

I argued this the night that this was before us. The Library Trustees didn't want it so why should we approve it? Why should we support it? I'm a strong advocate of having capital reserve funds in the event that there's an emergency. That Library is well constructed but things happen. They can be expensive in today's world. Sitting there with \$1 in a capital reserve fund is not a prudent decision to leave it just sitting there and not adding to that budget. They did not make the request. I applaud the citizen for stepping forward and making the request. I personally will be voting for the capital reserve fund. I support the Library. I just wish that the people who managed the money for the Library had made the decision to make that request. We were sending a message.

### Selectman Routsis

I am actually the one person that voted for it. I voted for it because clearly a citizen thought it was something that we needed. If a citizen believes it's something we need and it's something that we say all the time, it's the citizen's choice and I did vote for it.

I do just want to say that Selectman McGrath while she is not here the reason she did say multiple times she was not in favor of it is because she didn't have information as to why it was being brought forward.

### Moderator Inderbitzen

Thank you. Further discussion Warrant Article 22. Our Library Director Mrs. Pilla is here. She is not a registered voter. If there's no objection, we'll allow Mrs. Pilla to address the body. None seeing any, Mrs. Pilla.

### Linda Pilla, Library Director

Thank you Mr. Moderator. I'm here to speak. I am the new Library Director. I was hired last May and this is my first go around in budgeting for a library. Any lack that comes from the budgeting this year is totally my responsibility. The fact that there was not a warrant article put before the Selectmen falls entirely to me. I apologize to the Board of Selectmen for not looking

ahead and seeing this as a valid thing to do. I apologize to the Budget Committee that they had to step up and take care of this for us. I really appreciate the fact that the Budget Committee created this – Mr. Trost – Warrant Article and gained the support of the Budget Committee.

I would like to say that moving forward my passion is to see Rodger's Memorial Library continue to fulfill the needs of the people of Hudson. I'm really excited to mention that our community room is so fully booked that when we went to try and find space to put in a library program, we could not find a spare evening time to put in library program until March 28<sup>th</sup>. The library community room is booked each and every single night between Girls Scouts, condo associations, political groups, author visits, any kind of event that you can imagine. We're coming to a time when the

town is going to need some more meeting space. I'm very excited to say that there is going to come a time when I'm going to be coming and saying please can we expand the Library and I'm very, very thrilled and appreciative of the work that's been done here to put aside some money so that when we do reach that time we will not have to be tapping into the taxpayer's funds but that we will have prepared ahead. Thank you.

Peggy Huard

I have a question a comment. If the taxpayers are responsible for paying for the Library budget why doesn't the Board of Selectmen have any control would be my question.

Selectman Coutu

State Statute gives them autonomy. I have proposed several times over the years that the legislature address that problem. If we're not going to have control of their budget, don't make us put it in our budget. Let it be separate and standalone like we do water and sewer so that the voters have transparency and exactly how much of the budget is the Library. Now this doesn't mean that I'm against the Library. I'm not against the Library. I'm going to be voting for the \$25,000. I just feel that we have no control by State Statue and they have autonomy just as the school does. It should be a separate budget and I have no problem with doing that. I'm a card carrying member of the Library so I support my Library.

Peggy Huard

So a follow up. When the Library was created I believe we had a donation from a very nice family. Were there any stipulations in any agreement whether they could actually expand and put an addition on to the Library? Were there any restrictions?

Moderator Inderbitzen

Does anybody know whether we have any restrictions?

Kara Roy

No there are not any restrictions as to expanding the Library. In fact when the Library was designed, it was designed much larger than it is. Because of budget constraints, it was built within the confines of the donation that we received monetarily. So there is nothing that prohibits us from using donated funds to expand the Library.

I just want to address what Mr. Chairman brought up. We had a lot of discussion of both the Board of Trustees, the Budget Committee, and members of the Board of Selectmen about what articles to put on the ballot. When we put this on last year, it was not voted in by the voters which is fine. However, we had another warrant article that was voted to help normalize and make competitive the salaries of the Library. This year in those discussion as the Board of Trustees, we chose to go forward with another warrant article to again help normalize salaries for the Library employees and not try to go for two warrant articles as kind of a strategy thing. Unfortunately our Board of Selectmen and our Budget Committee chose without much public debate to not approve the warrant article for the salaries which is why this warrant article was not put forward to the Board of Selectmen and the Budget Committee. I just wanted to clarify that.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 22.

Selectman Martin

Just a comment. One comment. Thank your legislatures.

Kevin Walsh

Kevin Walsh, 5 Stoney Lane. I'm going to go to the well again. Capital reserves are a critical part of the planning process for the town, for the Library, for the schools. Again it's a balance between raising funds from the taxpayers or it's the same of the \$29 million that we're going to approve for the operating budget whatever that number is that we take some of the unassigned fund balance and invest that into a fund so that we can prevent these kinds of spikes that happen when unplanned things happen whether its rooves, things like that, or whether its expansion. For the Board of Trustees, no good deed goes unpunished by not understanding the full impact of the budget process.

What I would propose is that we add the following words to the Warrant Article. After the words "to raise and appropriate from the unassigned 2018-2019 fund balance the sum of \$25,000". I will defer to the Trustees whether \$25,000 is right but I think this is an important thing for us to do as a town to make a commitment to for future planning purposes that we can put funds aside for the things that are going to require maintenance, upgrades, replacements, additions, and so forth without overburdening our taxpayers. Thank you.

**MOTION BY KEVIN WALSH, SECONDED BY ROBERT GUESSFERD, TO INSERT AFTER "\$25,000", "FROM THE 2018-2019 UNASSIGNED FUND BALANCE"**

ON THE QUESTION

Selectman Coutu

I'm going to vote no not to approve the amendment and I'm going to tell you why. The Library Board of Trustees did not ask for the money. This is a citizen's petition. I want the voters to decide just the way it was written whether or not they want to raise \$25,000. I can see where this could go years from now. As the years progress, we're just going to keep dipping into the unexpended fund balance and keep draining it \$15,000 here, \$25,000 there, another \$20,000. We're setting a precedent here. If they felt that they should have had \$25,000 as a prudent administrator representing all of the town, I felt that they should have made the request and not a private citizen though I applaud the citizen for doing that. I brought in a petition. It's an easy thing to do. I just don't want to take \$25,000 out without having the voters telling me whether they even want to do this.

I will support it. I want them to have the \$25,000 but we have approximately 50 voters in this room right now. I don't think we should be deciding for the other 14,000 to 18,000 registered voters in the town. Thank you.

Moderator Inderbitzen

Further discussion Warrant Article #22.

Ted Trost

I just want to say that that's the purpose of this meeting here and the people who came here in order to do that. It sounds to me like the reason that the Chair of the Selectmen is voting against this is because it didn't come from the Library Board of Trustees and if that's the rational, is that going to be applied to all citizen positions you see in the future. Are you going to be turning down everything because it's a citizen petition?

Moderator Inderbitzen

Please direct your questions to the amendment please. On the amendment to insert the words “to take from the fund balance”.

James Battis

Again using funds from the unassigned fund balance, just point of clarification. If all the petitioned articles exceed the unassigned fund balance, what happens to the – I realize that probably the ones that we’ve approved today are not going to exceed the unassigned fund balance but if it did, what would that mean? How would the town handle the various warrant articles?

Moderator Inderbitzen

The DRA would disallow it when you sent it up to Concord. It would start at the last vote taken.

Ted Trost

I would start with the earliest warrant article, correct? The first warrant article and fund that.

Moderator Inderbitzen

No the last.

Ted Trost

Really?

Moderator Inderbitzen

They start from the bottom. The same thing for the 10 percent. There’s a 10 percent rule that you can’t exceed the budget by 10 percent. Once they hit that 10 percent, then they disallow everything that was approved after that.

James Battis

So that means that if this Warrant Article will pass in the present amended wording – I guess the first warrant article where this was made the amendment then that first one would not be covered. We’d just lose the assignment of funds to the capital reserve.

Moderator Inderbitzen

We haven’t approached the unassigned fund balance totally yet with what we’ve done today.

Kara Roy

I just have a question because I haven’t kept track and I don’t know if anybody has. How many have we voted on to come from the unassigned fund balance? Two. Do we know what the total dollar amount was?

*Inaudible*

**MOTION BY RANDY BROWNRIGG, SECONDED BY NORMAND MARTIN, TO MOVE THE QUESTION AND CUT OFF DEBATE**

**MOTION CARRIED**

**MOTION BY KEVIN WALSH, SECONDED BY ROBERT GUESSFERD, TO INSERT AFTER “\$25,000”, “FROM THE 2018-2019 UNASSIGNED FUND BALANCE”**

**MOTION CARRIED**

Moderator Inderbitzen

The amendment passes. We now have Article 22 as amended. Any further discussion?

Grace Kennedy

Grace Kennedy, 30 Glen Drive. I would like to thank the women of the Hudson Woman's Club for providing snacks today. They are having a Candidates Night February 19<sup>th</sup> at the Hudson Community Center at 7 p.m.

Moderator Inderbitzen

I was going to get into that. We're only dealing with the Article at this point. We're not doing that at this point. Please we need to talk to the Article first. We haven't changed the Article. We've only voted on the amendment. We are still discussing Article 22.

Peggy Huard

I have a question as to whether this capital reserve fund can only be used for the Rodger's Library or the other old library that the taxpayers are paying for that is still in question as to what we're going to do with it.

Moderator Inderbitzen

The capital reserve fund was only for the Rodger's Library when it was approve.

Further discussion on Warrant Article 22. Seeing none. I will declare the discussion on Warrant Article 22 closed. Ladies and gentlemen before we conclude, I do want to remind you that yes the Hudson Woman's Club is going to be having a Candidate's Night February 19<sup>th</sup> where you can get to meet and ask questions of all the candidates for town offices. Also Mrs. Appler gave me that if you don't want to cook tonight, you can have a ham and bean supper tonight on Main Street at the Methodist Church. I would also like to thank our cable group for their diligent work at keeping everything going and smooth and running.

Grace Kennedy

I'd also like to thank our State Representatives who showed up this evening. It's Mr. Ulery, Greene, Ober, and Renzullo. They take a lot of pride in speaking to you and being your Representatives at the State level. Thank you very much.

Moderator Inderbitzen

I would remind everyone we have a box in the back for recycling your voter cards. I'd appreciate it if you'd do that.

## **10. ADJOURNMENT**

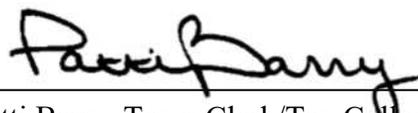
**MOTION BY LEE LAVOIE, SECONDED BY MR. HUSSEN, TO ADJOURN**

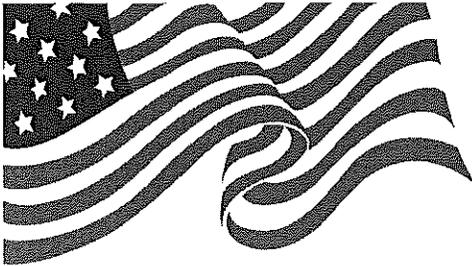
**MOTION CARRIED**

All those in favor of adjournment signify by saying aye. Those opposed. Thank you. We are adjourned. The meeting is adjourned at 12:30 p.m.

**MOTION CARRIED**

Transcribed by Donna L. Graham

  
\_\_\_\_\_  
Patti Barry, Town Clerk/Tax Collector



**2019 Town Meeting Warrant  
As amended at the Town Deliberative Session on February 2, 2019  
And Result of the March 12, 2019 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 2, 2019 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 12, 2019, 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 TWO
Kevin Mason	461
Kara Roy*	<b>1289</b>
Thomas Scotti	898
Jonathan Simoneau	532
Jordan Ulery	818
Caitlin Chiquelin	1156
Roger E. Coutu*	<b>1243</b>
Michael R. Drouin	700
Write-ins	26

**Budget Committee**

Three Year Term	Vote for THREE
Robert Guessferd*	<b>2498</b>
Shawn Murray*	<b>2729</b>
James R. Weaver*	<b>2595</b>
Total Write-Ins	34

**Budget Committee**

One Year Term	Vote for One
J. Alejandro Urrutia*	<b>3202</b>
Write-Ins	32

**Cemetery Trustee**

Three Year Term	Vote for ONE
Janet Ercolini*	<b>3236</b>
Write-Ins	11

**Code of Ethics**

Three Year Term	Vote for TWO
Write Ins	620
Shane Coughlin*	<b>130</b>
Heather Smalley*	<b>182</b>
James Caron	22

### Library Trustee

Three Year Term	Vote for TWO
Erin Henderson*	<b>2864</b>
Linda Walkley Kipnes*	<b>2670</b>
Write-Ins	18

### Supervisor of the Checklist

Five Year Term	Vote for ONE
Randy Brownrigg	916
Michelle Rourke*	<b>2527</b>
Write-Ins	7

### Supervisor of the Checklist

One Year Term	Vote for ONE
Kathy A. Leary*	<b>3259</b>
Write-ins	10

### Treasurer

Three Year Term	Vote for ONE
Barbara J. Doyle*	<b>2622</b>
Ronald Lotti	640
Misc. Write-Ins	6

### Trustee of the Trust Fund

Three Year Term	Vote for ONE
Leonard Lathrop*	<b>3188</b>
Write-Ins	11

\* Elected

### 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 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 **3550** No 644

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 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 **3495** No 671

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 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)

Yes **3442** No 704

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 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)

Yes 3301 No 795

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 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)

Yes 2888 No 1146

Article 7 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)

Yes 2956 No 1046

Article 8 **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 \$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 2606 No 1626

Article 9 **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 \$1,769,204? Should this article be defeated, the default 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 2538 No 1674

Article 10 **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 \$3,880,823? Should this article be defeated, the default 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)

Yes 3061 No 1154

**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 209-2020 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 2975 No 1422

**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 209-2020 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 2851 No 1540

**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 209-2020 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 2730 No 1626

**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 Firefighters IAFF Local 3154 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 209-2020 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 2746 No 1489

**Article 15 Hire Two Full-Time Police Officers**

Shall the Town of Hudson vote to 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 2535 No 1797

**Article 16 Funding for Property Revaluation Capital Reserve Fund**

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,000 which will be added to the Property Revaluation Capital Reserve Fund from the 2018/2019 Unassigned Fund Balance as previously established in March 2008? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)

Yes 2244 No 1891

**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 2018/2019 Unassigned Fund Balance and \$15,000 from the Sewer fund which will be added to the VacCon Truck Replacement Capital Reserve Fund previously established in March 2006? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 8-0)

Yes 2501 No 1623

**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 invest these funds in an appropriate investment instrument, 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)

Yes 3109 No 1127

**Article 19 75% of Revenue of Future Payments From Land Use Change Tax**

Shall the Town of Hudson 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 3-1) (Recommended by the Budget Committee 10-0)

Yes 2853 No 1281

**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)

Yes 2467 No 1700

**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)

Yes 3145 No 1173

**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 from the 2018/2019 Unassigned Fund Balance which will be added to the Library Improvements Capital Reserve Fund previously established in 2017? (Recommended by the Board of Selectmen 3-1) (Recommended by the Budget Committee 6-3)

Yes 2299 No 2004

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

**MODERATOR**

Paul Inderbitzen

**TOWN CLERK**

Patti Barry

**SELECTMEN**

Roger Coutu  
Marilyn McGrath

Dave Morin  
Angela Routsis

**SUPERVISORS OF THE CHECKLIST**

Kathy Leary  
Sandi LeVasseur  
Joyce Cloutier, Assistant

Michelle Roark  
Judy Masson, Assistant  
Bill Reilly, Assistant  
Janet Richardson, Assistant

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

**SELECTMEN PRO-TEM**

Harry Schibanoff

Anne Sojka

**ASSISTANT MODERATOR**

Ed Duchesne

Deb Stoddard

**BALLOT CLERKS**

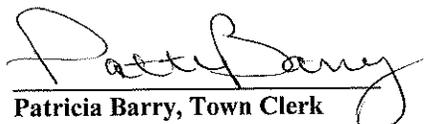
Pauline Boisvert  
Nancy Caron  
Linda Coburn  
Shirley Durivage  
Mary Ellen Gannon  
Madeleine Garon  
Judy Geer  
Elaine Gentile  
Linda Hedrick

Joyce Hurd  
Peggy Lever  
Maureen McCarthy  
Jean McGranahan  
Elaine Rampino  
Rocco Rampino  
Lillian Richards  
Leona Shanholtz

**TOTAL BALLOTS CAST**

Regular Ballots Cast	4,395
Absentee Ballots Cast	144
<b>Total Ballots Cast</b>	<b>4,539</b>

A True Copy Attest:

  
Patricia Barry, Town Clerk



**STATE PRIMARY ELECTION**

Tuesday, September 11, 2018

**DEMOCRATIC BALLOT**

**LIBERTARIAN BALLOT**

**REPUBLICAN BALLOT**

**FOR GOVERNOR**

Vote for not more than **ONE**:

Steve Marchand - 345  
Molly Kelly - 909

Jiletta Jarvis - 16  
Aaron Day - 10

Chris Sununu - 1414

**FOR REPRESENTATIVE IN CONGRESS:**

Vote for not more than **ONE**:

Ann McLane Kuster - 1185

Justin O'Donnell - 24  
Tom Alciere - 3

Robert Burns - 333  
Stewart I Levenson - 272  
Jay Mercer - 38  
Steven Negron - 396  
Brian Belanger - 60  
Gerard Beloin - 12  
Lynne Blankenbeker - 341

**FOR EXECUTIVE COUNCILOR**

Vote for not more than **ONE**:

Debora B. Pignatelli - 1153

Brian Chabot - 20

Dave Wheeler - 1295

**FOR STATE SENATOR**

Vote for not more than **ONE**:

Tammy M. Sickmann - 1135

Sharon M. Carson - 1308

**DEMOCRATIC BALLOT**

**LIBERTARIAN BALLOT**

**REPUBLICAN BALLOT**

**FOR STATE REPRESENTATIVES**

Vote for not more than **ELEVEN**:

**Democratic**

Paul Moriarty – 931  
Lana Paliy – 918  
Robert S. Sherman - 866  
Alejandro Urrutia – 914  
Barbara A. Blue – 967  
Nancy Brucker – 953  
Michael Drouin – 849  
Krysten Evans – 948  
David Hennessey – 875  
Grace Kennedy – 994  
Hal Lynde – 833

**Libertarian**

Louis Alciere – 13  
Caleb Q. Dyer – 27

**Republican**

Andrew Renzullo - 1055  
Kim Rice - 1053  
Jordan G. Ulery - 1046  
James R Whittemore -954  
Bob Greene - 992  
Alicia Lekas - 940  
Tony Lekas - 918  
Hershel Nunez - 898  
Lynne Ober - 1074  
Russell Ober - 1036  
Andrew Prout - 962

**FOR SHERIFF**

Vote for not more than **ONE**:

James A. Hardy - 1237

**FOR COUNTY ATTORNEY**

Vote for not more than **ONE**:

Michael Conlon –1100

Dennis Hogan - 1221

**FOR COUNTY TREASURER**

Vote for not more than **ONE**:

William Bryk – 1086

David G. Fredette - 1225

**FOR REGISTER OF DEEDS**

Vote for not more than **ONE**:

Mary Ann Crowell – 488  
April Kaplan - 436  
Edward Sapienza – 311

**DEMOCRATIC BALLOT**

**LIBERTARIAN BALLOT**

**REPUBLICAN BALLOT**

**FOR REGISTER OF PROBATE**

Vote for not more than **ONE**:

Elizabeth Ropp – 1097

Joseph Kelly Levassuer - 1234

**FOR COUNTY COMMISSIONER**

Vote for not more than **ONE**:

Paul G. Bergeron – 1112

**REPUBLICAN DELEGATES TO THE STATE CONVENTION**

Vote for not more than **SEVEN**

Jaime Prout - 684  
Todd Terrien – 542  
Michael Tranfaglia – 527  
Randy Brownrigg – 531  
Bob Greene – 745  
Laurie Jasper – 712

Shawn N. Jasper – 802  
Alicia Lekas – 543  
Tony Lekas – 521  
Jonathan S. Maltz – 365  
John V. O'Brien – 610  
Andrew Prout - 635

**Board of Election, mandated by law to work at the polls, consist of the following:**

**MODERATOR**

Paul Inderbitzen

**TOWN CLERK**

Patricia Barry

**SELECTMEN**

Roger Coutu  
Normand Martin

Marilyn McGrath  
Dave Morin

Angela Routsis

**SUPERVISORS OF THE CHECKLIST**

Lisa Donovan

Kathy Leary

Sandi LeVasseur, Chairman

**The following residents were appointed, by the moderator, to work at the polls on Election Day:**

**SELECTMEN PRO-TEM**

Glenn Della-Monica  
Edmond Duchesne

Harry Schibanoff  
Debra Stoddard

**ASSISTANT MODERATOR**

David Jelley

Anne Sojka

**BALLOT CLERKS**

Pauline Boisvert  
Nancie Caron  
Linda Coburn  
Shirley Durivage  
Madeleine Garon  
Judy Geer  
Brenda Gora  
Russell Gora

Linda Hedrick  
Julia Hudon  
Joyce Hurd  
Linda Lemaire  
Peggy Lever  
Maureen McCarthy  
Lillian Richards  
Leona Shanholtz

**HUDSON COMMUNITY CLUB (Ballot Clerks)**

Patricia Alio  
Phyllis Appller  
Jane Bowles  
Linda Kipnes

Donna Ross  
James Ross  
Mary Sayer  
Maureen Spear

**CHECKLIST ASSISTANTS**

Joyce Cloutier  
William Reilly

Janet Richardson  
Juliette Stone

**REGISTERED VOTERS ON CHECKLIST  
AT THE END OF THE NIGHT ON ELECTION DAY**

Republicans	6,124
Democrats	4,756
Libertarians	13
Undeclared	7,252
<b>Total of Registered Voters</b>	<b>18,145</b>

**BALLOTS CAST**

<b>Party</b>	<b>Absentee</b>	<b>Total</b>
Democratic – 1230	56	1286
Libertarian – 30	1	31
Republican – 1488	43	1531
<b>Total ballots cast</b>		<b>2,848</b>

A True Copy Attest:

  
Patricia Barry, Town Clerk



# TOWN OF HUDSON

## Town Treasurer



12 School Street · Hudson, New Hampshire 03051 · Tel: 603-886-6000

### TOWN TREASURER REPORT

#### GENERAL FUND

Balance on Hand - July 1, 2018		\$	35,635,354.86
Receipts			
Town Clerk/Tax Collector	\$		69,271,905.04
Cash Receipts	\$		5,546,143.61
Interest	\$		403,386.62
Total Receipts		\$	75,221,435.27
Total Disbursements		\$	76,393,015.46
Balance on Hand - June 30, 2019		\$	34,463,774.67

#### SEWER UTILITY & ASSESSMENT

Balance on Hand - July 1, 2018		\$	1,295,554.83
Total Receipts		\$	1,355,387.01
Total Disbursements		\$	1,597,362.98
Balance on Hand - June 30, 2019		\$	1,053,578.86

#### WATER UTILITY

Balance on Hand - July 1, 2018		\$	6,234,252.99
Total Receipts		\$	4,139,052.19
Total Disbursements		\$	3,710,646.09
Balance on Hand - June 30, 2019		\$	6,662,659.09

Respectfully submitted,

Rachael R 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 2019 ANNUAL REPORT

January 1, 2019 – December 31, 2019

The following is the report of Zoning Administration and Code Enforcement Dept. within the Land Use Division. I wish to emphasize the 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:**

2019 Total Code Enforcement and Health Complaints	91
2019 Total Zoning Enforcement Cases	70
2019 Cases Closed/Resolved	46
2018/Older Cases Closed in 2019	16
2019 Cases Active	25
2018/Older Cases Active/Ongoing/Pending	10

**Zoning Administration:**

Zoning Determinations Issued	137
Zoning Determinations/Code Enforcement Requiring ZBA action	29
Administrative Appeals to the ZBA	2
Building Permit Reviews	~200
Other Requests (Includes DMV Recommendations)	13

**Zoning Board of Adjustment (ZBA):**

Variances Heard:	19
Variances Granted	14
Variances Denied	4
Applications Withdrawn	1
Administrative Appeals	2
Equitable Waiver of Dimensional Requirement	2
Special Exception	2
Home Occupation Special Exception	2
Wetland Special Exception	2
Requests for Re-Hearing	2

Respectfully submitted,

Bruce Buttrick  
Zoning Administrator

## ZONING BOARD OF ADJUSTMENT 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 Board 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 is a quasi-judicial Board responsible for upholding the State of New Hampshire RSA's and the Hudson Zoning Ordinance. The ZBA reviews and decides 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 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 <https://www.hudsonnh.gov/bc-zba>.

### 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 annually
- 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 Rehearing's

The ZBA schedules a hearing date (generally scheduling four cases per evening) and as follows:

- 1) Sends notice of that date and the applicant's 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 fourteen (14) hearings this year. The Board also received two (2) Requests for Rehearing. Both were denied due to: 1) An untimely filing of the request (beyond 30 days of the Decision date) and 2) No new evidence provided and no error made in the original decision to uphold the Zoning Administrator's Notice of Violation.**

#### Appeal from an Administrative Decision

Appeals of Administrative Decisions are initiated for the following reasons: 1) A Town official has determined a variance or special exception is either needed or not needed; 2) that an abutter or Town Official believes that a Building Permit should not be issued based on a zoning interpretation; or 3) a decision was made on the basis of a zoning determination. For these Administrative Appeal cases, the ZBA holds a hearing for an aggrieved party and decides either to uphold the administrative decision or to reverse and/or modify that decision.

**The ZBA heard two (2) Appeal from an Administrator's Decision cases this year and voted to uphold the Zoning Administrator's decision in both cases.**

#### Equitable Waiver of Dimensional Requirement

Equitable Waivers are granted, pursuant to RSA 674:33-a. and may be granted only from physical layout, mathematical, or dimensional requirements. The Zoning Board of Adjustment will consider the following findings/elements for an Equitable Waiver to be granted: innocent mistake; discovered too late; no nuisance; high correction cost; the structure has existed for ten years or more; there has been no enforcement action commenced by the municipality or any person directly affected.

**Two (2) requests for Equitable Waiver of Dimensional Requirement cases were received and granted by the ZBA.**

Special Exceptions

For Special Exceptions, including Home Occupations and Wetland Buffers, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted. Home Occupations and Wetland Buffers have very specific criteria.

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.

**The ZBA heard six (6) Special Exception cases this year. One (1) was granted a Special Exception and the other was deferred to the next regularly scheduled ZBA meeting. Additionally, two (2) Home Occupation Special Exceptions and two (2) requests for Wetland Special Exception cases were heard and all were approved.**

Variances

Variances give relief from the literal restrictions of the Hudson Zoning Ordinance, if the following can be met: (1) the variance will not be contrary to the public interest, (2) the spirit of the ordinance is observed, (3) substantial justice is done, (4) The values of surrounding properties are not diminished and (5) Literal enforcement of the provisions of the ordinance would result in an unnecessary hardship and shall apply whether the provision of the ordinance from which a variance is sought is a restriction on use, a dimensional or other limitation on a permitted use, or any other requirement of the ordinance.

**The ZBA received nineteen (19) applications for Variances this year. Fourteen (14) were approved, four (4) were denied and one (1) was withdrawn.**

**Summary:** In 2019, The ZBA held **14 meetings** with public hearings on the following:

Appeal From An Administrative Decision	2	Upheld Zoning Admin. Decision
Equitable Waiver of Dimensional Requirement	2	Granted
Home Occupation Special Exception	2	Granted
Special Exception	2	Granted-1; Deferred-1
Variances	19	Granted-14; Denied-4; Withdrawn-1
Wetland Special Exception	2	Granted
Requests for Rehearing	2	Denied

**Total Appeals Heard in 2019** **31**

2019 Site-Walks	1	161 Bush Hill Rd
2019 ZBA Workshops		2 scheduled but cancelled

**019 Zoning Board of Adjustment Case History**

Hearing Date	Case #	Address	Type of Appeal	Decision
1/24/2019	Case 169-011 (1-24-19)	27 Windham Rd.	Variance	Granted
1/24/2019	Case 211-039 (1-24-19)	61 Burns Hill Rd.	Variance	Granted w/stipulations
1/24/2019	Case 240-016 (1-24-19)	14 River Rd.	Variance-Request for Rehearing	Denied
2/28/2019	Case 208-001 (2-28-19)	161 Bush Hill Rd.	Variance	Denied
2/28/2019	Case 256-001 (2-28-19)	99 River Rd.	Special Exception	Deferred
2/28/2019	Case 147-001-020 (2-28-19)	1 Scenic Lane	Variance	Granted
2/28/2019	Case 209-001 (2-28-19)	161 Lowell Rd.	Variance	Deferred
3/14/2019	Case 256-001 (3-14-19) (Deferred from 2-28-19)	99 River Rd.	Special Exception	Granted w/stipulations
3/14/2019	Case 209-001 (3-14-19) (Deferred from 2-28-19)	161 Lowell Rd.	Variance	Deferred
3/21/2019	Case 209-001 (3-21-19) (Deferred from 3-14-19)	161 Lowell Rd.	Variance	Denied
4/11/2019	Case 191-116 & 115 (4-11-19)	23, 27 Roosevelt Ave.	Variance	Granted
4/11/2019	Case 222-003, 004, 005 & 006 (4-11-19)	225, 227 Lowell Rd., 2 Flagstone Dr., un-numbered lot	Variance	Granted
4/25/2019	Case 247-045-010 (4-25-19)	8 Lucier Park Dr.	Home Occupation Special Exception	Granted w/stipulations
4/25/2019	Case 169-011 (4-25-19)	27 Windham Rd.	Equitable Waiver of Dimensional Requirement	Granted
4/25/2019	Case 198-157 (4-25-19)	36 Pelham Rd.	Variance	Denied
4/25/2019	Case 198-173 (4-25-19)	140 Melendy Rd.	Variance	Granted
5/23/2019	Case 209-001 (5-23-19)	161 Lowell Rd.	Wetland Special Exception	Granted
6/27/2019	Case 168-107 (6-27-19)	20 Frenette Dr.	Variance	Granted w/stipulations
7/25/2019	Case 208-001 (7-25-19)	161 Bush Hill Rd.	Appeal From An Admin. Decision	SiteWalk-7/29/19 Continued-8/22/19
7/25/2019	Case 175-107 (7-25-19)	8 Ferry Ave.	Variance	Withdrawn
7/25/2019	Case 191-135 (7-25-19)	3 Bay St.	Variance	Approved w/stipulation
8/22/2019	Case 208-001 (8-22-19) (continued from 7/25/19)	161 Bush Hill Rd.	Appeal From An Admin. Decision	Deferred
8/22/2019	Case 168-012 (8-22-19)	8 Madison Dr.	Appeal From An Admin. Decision	Decision upheld
9/26/2019	Case 208-001 (9-26-19) (continued from 7/25/19)	161 Bush Hill Rd.	Appeal From An Admin. Decision	Decision upheld

**2019 Zoning Board of Adjustment Case History (continued):**

Hearing Date	Case #	Address	Type of Appeal	Decision
9/26/2019	Case 191-135 (9-26-19)	3 Bay St.	Variance-amendment	Granted w/ stipulation
9/26/2019	Case 198-038 (9-26-19)	8 B St.	Variance	Granted w/ stipulations
9/26/2019	Case 222-039 (9-26-19)	3 Colson Rd.	Variance	Deferred
9/26/2019	Case 174-079-005 (9-26-19)	7 Lee Way	Equitable Waiver of Dimensional Requirement	Granted
9/26/2019	Case 165-036 (9-26-19)	11 Kenyon St.	Variance	Granted
10/24/2019	Case 222-039 (10-24-19) (deferred from 9/26/19)	3 Colson Rd.	Variance	Granted w/ stipulations
10/24/2019	Case 163-007 (10-24-19)	59 Sullivan Rd.	Home Occupation Special Exception	Approved w/ stipulation
10/24/2019	Case 209-001 (10-24-19)	161 Lowell Rd.	Wetland Special Exception	Approved w/ stipulation
10/24/2019	Case 168-012 (10-24-19)	8 Madison Dr.	Request for Rehearing	Denied
11/14/2019	Case 247-045-006 (11-14-19)	3 Lucier Park Dr.	Variance	Approved w/ stipulation
11/14/2019	Case 165-109 (11-14-19)	12 Hill St.	Variance	Denied
12/12/2019	Case-165-155 (12-12-19)	77 Derry St.	Special Exception	Deferred to 1/23/20
12/12/2019	Case-199-027 (12-12-19)	63 Pelham Rd.	Variance	Granted

Respectfully submitted,

*Charles J. Brackett*

Charles J. Brackett  
Chairman

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ADAMS, KENNETH	\$58,378.85	\$9,374.34	\$951.60	\$68,704.79
ALLEN, ANGELA M	\$51,708.80	\$6,152.86	\$3,579.84	\$61,441.50
ARMAND, MICHAEL H	\$54,422.92	\$7,718.21	\$15,643.78	\$77,784.91
AVERY, CASSANDRA E	\$69,846.40	\$0.00	\$200.00	\$70,046.40
AVERY JR, WILLIAM M	\$109,862.65	\$0.00	\$15,246.66	\$125,109.31
BARRY, PATRICIA	\$60,306.53	\$0.00	\$14,789.08	\$75,095.61
BAVARO, JAMES T	\$54,278.46	\$13,648.95	\$2,325.62	\$70,253.03
BEIKE, JOHN P	\$91,480.72	\$1,249.98	\$7,887.78	\$100,618.48
BELIVEAU-ROBINSON, NATHAN L	\$3,015.00	\$0.00	\$0.00	\$3,015.00
BENNER, CRAIG O	\$59,172.60	\$11,123.20	\$7,234.32	\$77,530.12
BEREZIN, REBECCA C	\$22,844.25	\$234.00	\$0.00	\$23,078.25
BERNARD, LEO C	\$16,076.24	\$0.00	\$0.00	\$16,076.24
BERUBE, TODD	\$65,328.84	\$28,175.46	\$15,103.24	\$108,607.54
BEVERLIE, OLIVIA M	\$3,305.00	\$0.00	\$0.00	\$3,305.00
BIANCHI JR, DAVID A	\$92,146.63	\$2,298.72	\$5,236.14	\$99,681.49
BIANCHI, RYAN A	\$3,900.00	\$0.00	\$0.00	\$3,900.00
BISBING, PAMELA L	\$43,926.08	\$302.19	\$2,107.11	\$46,335.38
BLAZON, MATTHEW W	\$69,846.40	\$12,919.69	\$6,411.42	\$89,177.51
BLINN, KEVIN	\$56,759.04	\$377.43	\$14,714.70	\$71,851.17
BODALWALA, HARSHIL K	\$3,519.00	\$0.00	\$0.00	\$3,519.00
BOISVERT, PAULINE R	\$92.25	\$0.00	\$0.00	\$92.25
BOSTEELS, DOUGLAS B	\$55,959.74	\$118.98	\$0.00	\$56,078.72
BOUCHER, BARBARA K	\$9,121.23	\$146.40	\$0.00	\$9,267.63
BOUCHER, LISE M	\$2,291.39	\$0.00	\$0.00	\$2,291.39
BOWEN, LORI ANN	\$26,426.40	\$0.00	\$0.00	\$26,426.40
BRADISH, GLEN	\$53,972.94	\$5,879.36	\$4,323.22	\$64,175.52
BRADISH, JENNA M	\$708.75	\$0.00	\$0.00	\$708.75
BRIDEAU, DAVID P	\$53,752.32	\$41,021.46	\$22,882.78	\$117,656.56
BRODELL, ETHAN H	\$3,788.80	\$0.00	\$0.00	\$3,788.80
BRODERICK, PATRICK	\$70,376.80	\$12,941.87	\$18,171.52	\$101,490.19
BURNELL, KAREN L	\$1,552.42	\$0.00	\$0.00	\$1,552.42
BURNELL, RACHEL R	\$750.00	\$0.00	\$0.00	\$750.00
BUSKEY, CODY E.R	\$5,963.60	\$210.48	\$0.00	\$6,174.08
BUSNACH, NAOMI R	\$14,059.16	\$0.00	\$0.00	\$14,059.16
BUTTRICK, BRUCE	\$83,587.91	\$0.00	\$0.00	\$83,587.91
BUXTON, MICHAEL T	\$31,387.24	\$10,385.86	\$3,921.21	\$45,694.31
BUXTON, ROBERT M	\$114,104.60	\$0.00	\$18,992.02	\$133,096.62
CANAVAN, IAN D	\$51,034.26	\$11,582.67	\$2,181.94	\$64,798.87
CARLE, ANN J	\$43,891.37	\$212.65	\$3,894.84	\$47,998.86
CARNEY, TRACY L	\$51,708.80	\$205.10	\$4,997.42	\$56,911.32
CARON, NANCIE A	\$63.00	\$0.00	\$0.00	\$63.00
CARP, DEBRA L	\$6,248.14	\$0.00	\$0.00	\$6,248.14

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
CARPENTIER, KATHRYN M	\$98,045.43	\$0.00	\$3,866.65	\$101,912.08
CARPENTIER, MATTHEW E	\$41,504.87	\$10,735.93	\$2,600.00	\$54,840.80
CARPENTIERE JR, RALPH J	\$1,437.19	\$0.00	\$0.00	\$1,437.19
CAYOT, DAVID	\$93,432.72	\$2,517.76	\$20,379.75	\$116,330.23
CEBALLOS, JENNIFER M	\$4,275.00	\$126.00	\$0.00	\$4,401.00
CHARTIER, CHERYL A	\$56,762.40	\$2,684.35	\$3,286.80	\$62,733.55
CHEYNE, HELEN M	\$47,268.84	\$0.00	\$2,052.96	\$49,321.80
CIALEK, JOHN J	\$49,645.66	\$15,627.60	\$8,518.80	\$73,792.06
CICIA, THERESA M	\$17,393.62	\$0.00	\$0.00	\$17,393.62
CLARENBACH, BRIAN S	\$53,832.66	\$34,129.88	\$2,405.60	\$90,368.14
CLARKE SR, DANIEL J	\$46,348.88	\$0.00	\$2,675.06	\$49,023.94
CLARKE JR, DANIEL J	\$47,766.15	\$9,952.32	\$959.67	\$58,678.14
CLAYDON, JOHN A	\$20,767.84	\$59.70	\$184.00	\$21,011.54
CLOUTIER, JERI J	\$46,612.80	\$100.85	\$6,365.84	\$53,079.49
CLOUTIER, JOYCE	-\$776.07	\$0.00	\$902.07	\$126.00
CLOUTIER, RONALD E	\$69,160.47	\$7,431.02	\$21,002.60	\$97,594.09
COBURN, LINDA	\$65.25	\$0.00	\$0.00	\$65.25
COLLINS, JOHN J	\$46,928.48	\$12,479.30	\$0.00	\$59,407.78
COLON, GIOMAR	\$19,891.20	\$0.00	\$0.00	\$19,891.20
CONDO, LISA L	\$5,491.00	\$0.00	\$0.00	\$5,491.00
CONLEY, DANIEL M	\$11,888.00	\$0.00	\$21,222.17	\$33,110.17
CONLON, MARTIN	\$64,330.20	\$21,502.13	\$4,829.82	\$90,662.15
CORCORAN, FREDERICK T	\$1,465.00	\$0.00	\$0.00	\$1,465.00
COREY, MICHAEL G	\$68,258.40	\$5,679.28	\$7,080.01	\$81,017.69
CORMIER, DAVID M	\$5,434.56	\$293.76	\$2,768.90	\$8,497.22
COSTA, MATTHEW A.	\$56,010.76	\$11,217.42	\$2,205.60	\$69,433.78
COUTU, ROGER E	\$3,200.04	\$0.00	\$0.00	\$3,200.04
COVERT, CAMERON P	\$50,005.62	\$32,090.82	\$2,201.84	\$84,298.28
CRANE, BENJAMIN W	\$59,172.60	\$47,266.47	\$6,930.76	\$113,369.83
CUMMINGS, ALLISON	\$69,846.40	\$5,414.79	\$9,319.28	\$84,580.47
DAIGLE, BRUCE	\$58,098.75	\$15,565.32	\$16,246.27	\$89,910.34
DAVIS, MICHAEL	\$80,503.26	\$18,443.21	\$40,959.46	\$139,905.93
DEANGELIS, PAULA	\$2,588.84	\$0.00	\$0.00	\$2,588.84
DELOS REYES, SARAH L	\$53,978.82	\$36,653.70	\$9,718.20	\$100,350.72
DELSESTO, CHRISTOPHER M	\$2,664.00	\$0.00	\$0.00	\$2,664.00
DELUCA, STEPHEN M	\$2,063.13	\$0.00	\$0.00	\$2,063.13
DEMANCHE, JON H	\$45,863.44	\$9,019.70	\$0.00	\$54,883.14
DENG, PHARITH	\$69,846.40	\$16,685.08	\$23,786.72	\$110,318.20
DEPLOEY, BRIAN J	\$51,708.80	\$820.38	\$21,158.54	\$73,687.72
DESROCHERS, DEREK D	\$10,912.22	\$3,387.71	\$20,149.67	\$34,449.60
DHIMA, ELVIS Z	\$102,526.48	\$0.00	\$12,992.96	\$115,519.44
DIFRANZA, RYAN M	\$2,701.20	\$0.00	\$0.00	\$2,701.20

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DIONNE, ERIC M	\$67,260.97	\$7,915.18	\$8,311.70	\$83,487.85
DIONNE, TAD K	\$94,867.74	\$9,417.68	\$12,021.12	\$116,306.54
DONAHUE III, DANIEL F	\$68,258.40	\$11,806.30	\$1,247.92	\$81,312.62
DOWGOS, JOHN A	\$5,294.00	\$1,320.51	\$0.00	\$6,614.51
DOWNEY, COOPER M	\$3,105.00	\$0.00	\$0.00	\$3,105.00
DOWNEY, JASON C	\$69,846.40	\$11,736.22	\$14,419.48	\$96,002.10
DOYLE, BARBARA J	\$5,197.58	\$0.00	\$0.00	\$5,197.58
DUBE, ALLAN	\$70,879.98	\$3,343.51	\$3,052.76	\$77,276.25
DUBE, STEVEN	\$68,630.08	\$2,055.84	\$0.00	\$70,685.92
DUBOWIK, BROOKE E	\$44,806.59	\$465.64	\$0.00	\$45,272.23
DUCHESNE, EDMUND A	\$103.50	\$0.00	\$0.00	\$103.50
DURAND, PHILLIP A	\$2,898.00	\$0.00	\$0.00	\$2,898.00
DURIVAGE, SHIRLEY R	\$126.00	\$0.00	\$0.00	\$126.00
EARL, MALLIKA J	\$722.00	\$0.00	\$0.00	\$722.00
EDWARDS, JOSHUA W	\$57,941.93	\$14,744.17	\$7,294.80	\$79,980.90
FAULKNER, JEREMY M	\$62,665.10	\$15,742.38	\$5,521.88	\$83,929.36
FEINAUER, NICOLE K	\$4,073.13	\$0.00	\$0.00	\$4,073.13
FLEMING, JOSEPH E	\$6,174.00	\$0.00	\$0.00	\$6,174.00
FLYNN, MATTHEW B	\$59,113.60	\$10,197.30	\$17,384.71	\$86,695.61
FORRENCE, JESS	\$105,172.45	\$0.00	\$10,593.44	\$115,765.89
FREDERICK, ADAM	\$44,239.87	\$9,473.07	\$0.00	\$53,712.94
FRIEDMAN, AMY W	\$25,445.23	\$194.03	\$541.70	\$26,180.96
FRUMKIN, JOSHUA D	\$42,152.40	\$3,641.87	\$1,784.26	\$47,578.53
FULLER, SCOTT A	\$55,905.57	\$18,552.44	\$4,693.80	\$79,151.81
GAGNON, ROBERT	\$47,331.84	\$0.00	\$2,783.36	\$50,115.20
GANNON, MARYELLEN	\$63.00	\$0.00	\$0.00	\$63.00
GANNON, STEPHEN	\$91,499.42	\$16,785.92	\$26,090.93	\$134,376.27
GARON, MADELEINE	\$63.00	\$0.00	\$0.00	\$63.00
GEER, JUDITH A	\$126.00	\$0.00	\$0.00	\$126.00
GENOVESE, BRYAN M	\$68,099.60	\$4,900.53	\$1,822.12	\$74,822.25
GENTILE, ELAINE D	\$92.25	\$0.00	\$0.00	\$92.25
GIARD, CRYSTAL H	\$4,435.00	\$300.00	\$0.00	\$4,735.00
GIRARD, COREY R	\$44,770.32	\$16,861.73	\$2,065.96	\$63,698.01
GLASER, DAVID A	\$40,584.80	\$1,303.84	\$2,404.76	\$44,293.40
GLENN, WARREN J	\$35,567.13	\$3,052.86	\$7,729.66	\$46,349.65
GLOWACKI, NATHAN D	\$69,846.40	\$10,703.65	\$8,267.76	\$88,817.81
GOLNER, ALEC Z	\$53,532.80	\$6,644.92	\$19,751.75	\$79,929.47
GOODWYN, TRACY S	\$38,218.00	\$54.12	\$0.00	\$38,272.12
GORA, ANDREW R	\$5,181.77	\$0.00	\$0.00	\$5,181.77
GORA, CHEVON	\$2,962.50	\$0.00	\$0.00	\$2,962.50
GORA, KYLE	\$1,600.51	\$0.00	\$0.00	\$1,600.51
GORA, MIA A	\$1,670.63	\$0.00	\$0.00	\$1,670.63

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GOSSELIN, MICHAEL R	\$87,067.95	\$21,450.26	\$14,487.39	\$123,005.60
GRAHAM, DONNA L	\$45,027.81	\$3,577.31	\$17,699.97	\$66,305.09
GRANT, MARGUERITE J	\$16,258.98	\$0.00	\$189.28	\$16,448.26
GRAYSON, SHANE A	\$19,891.20	\$0.00	\$1,146.08	\$21,037.28
GREBINAR, KEVIN	\$91,722.99	\$20,871.89	\$27,303.28	\$139,898.16
GREENWOOD, TIMOTHY	\$58,506.68	\$9,405.64	\$15,384.08	\$83,296.40
GROTH, BRIAN J	\$89,593.00	\$0.00	\$0.00	\$89,593.00
GUARINO, VINCENT R	\$91,480.73	\$3,801.29	\$7,290.51	\$102,572.53
GURSKY, KRISTA M	\$4,913.50	\$0.00	\$0.00	\$4,913.50
HACKETT, ERIC M	\$44,753.28	\$10,928.68	\$2,454.42	\$58,136.38
HAERINCK, DENNIS	\$52,420.68	\$21,227.55	\$10,060.52	\$83,708.75
HAGGERTY, ROBERT	\$22,915.98	\$0.00	\$0.00	\$22,915.98
HAMMOND-WEISSGARBER, LORF	\$34,909.86	\$29.27	\$4,726.56	\$39,665.69
HATFIELD, BRAD M	\$42,006.30	\$9,610.23	\$211.30	\$51,827.83
HEBERT, CHERYL L	\$45,722.02	\$548.93	\$0.00	\$46,270.95
HEBERT, DAVID R	\$57,257.21	\$0.00	\$10,593.44	\$67,850.65
HEDRICK, LINDA M	\$63.00	\$0.00	\$0.00	\$63.00
HENLEY, THOMAS B	\$2,466.00	\$0.00	\$0.00	\$2,466.00
HEWEY, BRIAN K	\$17,633.36	\$0.00	\$334.32	\$17,967.68
HEWITT, LEIANE M	\$33,328.98	\$0.00	\$0.00	\$33,328.98
HOAG, KRAIG C	\$19,891.20	\$0.00	\$937.04	\$20,828.24
HORTON, MATTHEW S	\$19,891.20	\$0.00	\$650.00	\$20,541.20
HURD, JOYCE	\$63.00	\$0.00	\$0.00	\$63.00
HUSSEY JR, KEVIN	\$49,578.38	\$10,235.28	\$19,456.17	\$79,269.83
INDERBITZEN, PAUL E	\$250.00	\$0.00	\$0.00	\$250.00
INFANTINO, JOSEPH	\$2,832.50	\$0.00	\$0.00	\$2,832.50
ISKRA, JAMIE L	\$6,346.25	\$0.00	\$2,470.25	\$8,816.50
JACQUES, JIMMY	\$25,366.81	\$4,411.54	\$0.00	\$29,778.35
JEFFERSON, COLLEEN A	\$51,708.80	\$5,071.44	\$6,302.03	\$63,082.27
JOHNSON, MICHAEL V	\$45,013.23	\$5,152.59	\$2,600.00	\$52,765.82
KELLER, MATTHEW	\$69,846.40	\$22,036.89	\$21,769.51	\$113,652.80
KENNEDY, JULIETTE D	\$20,487.60	\$0.00	\$2,564.44	\$23,052.04
KERAGHAN, CHARLES L	\$18,014.16	\$4,901.39	\$159.96	\$23,075.51
KEW, WILLIAM J	\$9,402.41	\$1,511.10	\$9,907.54	\$20,821.05
KIMBALL, SHERRIE J	\$56,905.77	\$0.00	\$5,915.84	\$62,821.61
KING, DUANE G	\$19,686.09	\$59.67	\$392.37	\$20,138.13
KIRKWOOD, DEBRA M	\$50,714.41	\$0.00	\$13,423.44	\$64,137.85
KRONER, CHLOE A	\$721.88	\$0.00	\$0.00	\$721.88
KRUPA, JASON	\$7,140.67	\$3,059.70	\$651.72	\$10,852.09
LABRIE, LISA M	\$79,556.02	\$0.00	\$2,052.96	\$81,608.98
LAFFIN, JILL A	\$3,345.60	\$146.37	\$0.00	\$3,491.97
LAMARCHE, ROGER	\$77,272.00	\$9,098.76	\$11,093.62	\$97,464.38

**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
LAMBERT, CODY T	\$59,113.60	\$9,272.04	\$9,575.73	\$77,961.37
LAMBERT, ERIC	\$66,089.76	\$3,759.56	\$2,795.84	\$72,645.16
LAPPIN, JAMES H	\$48,138.72	\$5,064.62	\$4,215.18	\$57,418.52
LARIVIERE, ERIKA M	\$50,600.62	\$0.00	\$0.00	\$50,600.62
LAROCHE, VICTORIA L	\$1,522.50	\$0.00	\$0.00	\$1,522.50
LATHROP, LEONARD T	\$700.00	\$0.00	\$0.00	\$700.00
LAVACCHIA, JAMES A	\$89,353.85	\$0.00	\$5,166.24	\$94,520.09
LAVOIE, JASON	\$15,856.72	\$0.00	\$133,380.19	\$149,236.91
LAYMAN, CARA A	\$3,391.51	\$0.00	\$0.00	\$3,391.51
LAYMAN, PEYTON	\$3,085.00	\$0.00	\$0.00	\$3,085.00
LEAOR, GARRETT P	\$6,000.00	\$1,151.75	\$220.48	\$7,372.23
LEARY, KATHLEEN A	\$1,096.75	\$0.00	\$0.00	\$1,096.75
LEMAY, JACQUELYN E	\$8,852.81	\$0.00	\$0.00	\$8,852.81
LEONARD, CHRISTOPHER R	\$2,397.75	\$0.00	\$0.00	\$2,397.75
LEVASSEUR, SANDRA	\$1,164.25	\$0.00	\$0.00	\$1,164.25
LEVER, MARGARET F	\$121.50	\$0.00	\$0.00	\$121.50
LEVESQUE, KYLE M	\$57,648.48	\$15,671.87	\$2,604.02	\$75,924.37
LISCHINSKY, ADAM M	\$69,846.40	\$12,239.95	\$1,974.98	\$84,061.33
LLOYD, DEREK S	\$69,846.40	\$8,965.92	\$8,188.71	\$87,001.03
LORD, KAREN L	\$2,673.75	\$0.00	\$0.00	\$2,673.75
LUCONTONI, JASON	\$29,663.52	\$823.98	\$17,513.53	\$48,001.03
LYON, LISA M	\$5,152.00	\$0.00	\$0.00	\$5,152.00
MACDONALD, GLADYS A	\$9,571.10	\$0.00	\$994.40	\$10,565.50
MACDONALD, SCOTT J	\$0.00	\$755.57	\$14,915.28	\$15,670.85
MACK, QUINN J	\$9,279.51	\$0.00	\$0.00	\$9,279.51
MACNEIL, JUDITH A	\$17,916.26	\$0.00	\$0.00	\$17,916.26
MADEIROS, WAYNE	\$45,481.32	\$64.41	\$10,077.60	\$55,623.33
MADI, SABRINA A	\$45,448.00	\$2,507.29	\$3,670.80	\$51,626.09
MALIZIA, STEPHEN A	\$119,008.55	\$0.00	\$17,173.19	\$136,181.74
MALLEN, MICHAEL	\$55,235.19	\$6,478.08	\$15,712.36	\$77,425.63
MAMONE, SEAN	\$80,647.00	\$23,859.56	\$19,166.64	\$123,673.20
MARCOTTE, ALAN D	\$69,846.40	\$3,563.70	\$18,757.40	\$92,167.50
MARQUEZ, VALERIE	\$41,712.82	\$0.00	\$8,435.44	\$50,148.26
MARTEL, ELIZABETH L	\$44,964.40	\$756.07	\$1,708.80	\$47,429.27
MARTIN, NORMAND G	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MARTINEAU, MICHELE	\$6,000.00	\$0.00	\$0.00	\$6,000.00
MASSON, JUDITH L	\$58.50	\$0.00	\$0.00	\$58.50
MCCARTHY, MAUREEN E	\$63.00	\$0.00	\$0.00	\$63.00
MCELHINNEY, STEVEN C	\$77,804.14	\$5,028.11	\$15,205.92	\$98,038.17
MCGRANAHAN, JEAN A	\$63.00	\$0.00	\$0.00	\$63.00
MCGRATH, MARILYN	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MCINTOSH, JAMES S	\$67,893.75	\$0.00	\$0.00	\$67,893.75

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MCMILLAN, JANA M	\$49,261.92	\$3,518.46	\$2,564.26	\$55,344.64
MCMULLEN, AMY S	\$47,545.21	\$108.96	\$0.00	\$47,654.17
MCNALLY, ROBERT W	\$55,988.96	\$7,935.49	\$28,900.48	\$92,824.93
MCSTRAVICK, PATRICK M	\$71,796.40	\$6,444.04	\$5,334.44	\$83,574.88
MEGOWEN, RACHELLE M	\$70,596.40	\$2,014.81	\$14,710.32	\$87,321.53
MELANSON, DONNA	\$44,077.29	\$839.80	\$13,456.80	\$58,373.89
MELANSON, RICHARD	\$58,898.52	\$11,050.58	\$5,650.15	\$75,599.25
MENDOZA, MELISSA A	\$5,131.00	\$0.00	\$0.00	\$5,131.00
MERRILL, TYLER S	\$56,659.20	\$7,113.51	\$4,906.56	\$68,679.27
MICHAUD, JAMES A	\$95,518.65	\$0.00	\$22,533.28	\$118,051.93
MICHAUD, SYDNEY J	\$4,628.00	\$0.00	\$0.00	\$4,628.00
MIRABELLA, JOHN J	\$69,846.40	\$1,485.92	\$1,587.48	\$72,919.80
MOESEL, TANYA L	\$18,042.01	\$0.00	\$0.00	\$18,042.01
MORGAN, BRIAN D	\$43,719.36	\$2,770.38	\$6,438.20	\$52,927.94
MORIN, DAVID S	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MORIN, TAYLOR C.	\$56,659.20	\$9,371.03	\$7,970.88	\$74,001.11
MORRISSEY, PATRICK C	\$42,982.40	\$4,231.09	\$12,611.74	\$59,825.23
MORTIMER JR, PAUL W	\$46,632.60	\$6,383.18	\$2,009.94	\$55,025.72
MORTON, COLBY J	\$69,846.40	\$3,123.00	\$650.00	\$73,619.40
MULCAY, MICHAEL J	\$54,529.71	\$665.37	\$2,277.64	\$57,472.72
MULLETT, SAMUEL W	\$90.75	\$0.00	\$0.00	\$90.75
McGRAIL, JULIANNE M	\$4,291.13	\$0.00	\$0.00	\$4,291.13
NANGLE, JILLIAN P	\$447.63	\$0.00	\$0.00	\$447.63
NAPPO, KAREN M	\$4,582.88	\$0.00	\$0.00	\$4,582.88
NARDINI, ZACHARY K	\$19,891.20	\$0.00	\$1,587.04	\$21,478.24
NEFF, JERED I	\$69,846.40	\$20,437.73	\$24,515.80	\$114,799.93
NIVEN, MICHAEL R	\$81,169.84	\$13,706.97	\$11,805.29	\$106,682.10
NOTINI, DOMINIC G	\$3,180.00	\$0.00	\$0.00	\$3,180.00
NUTE, LISA A	\$98,045.40	\$0.00	\$13,367.12	\$111,412.52
O'BRIEN, BARBARA	\$41,108.66	\$434.56	\$0.00	\$41,543.22
O'BRIEN, JOHN J	\$88,148.65	\$0.00	\$11,150.83	\$99,299.48
OGIBA, JEFFREY M	\$46,632.60	\$11,791.08	\$4,960.78	\$63,384.46
OLIN, PAUL D	\$46,749.42	\$20,897.94	\$3,802.24	\$71,449.60
ORDWAY JR, ROGER C	\$40,913.72	\$529.84	\$0.00	\$41,443.56
ORENDORF, PAULA J	\$6,582.44	\$0.00	\$220.48	\$6,802.92
ORTEGA, CECELIA M	\$3,788.80	\$0.00	\$0.00	\$3,788.80
PALMER, GEORGIA L	\$7,560.00	\$0.00	\$0.00	\$7,560.00
PAQUETTE, JAMES	\$85,680.14	\$9,863.46	\$11,217.84	\$106,761.44
PARADISE, KRISTEN M	\$40,759.62	\$391.60	\$1,154.40	\$42,305.62
PATTI III, ANTHONY B	\$27,328.92	\$11,003.90	\$0.00	\$38,332.82
PAULSEN, DANIELLE E	\$3,527.63	\$0.00	\$0.00	\$3,527.63
PERKINS, ANDREW W	\$53,832.66	\$22,381.81	\$7,504.74	\$83,719.21

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
PERSONS-CUTTING, MADALYN R	\$324.00	\$0.00	\$0.00	\$324.00
PETERSON, CHRISTINA M	\$24,504.12	\$172.20	\$600.00	\$25,276.32
PETERSON, EDWARD P	\$1,100.00	\$0.00	\$1,368.00	\$2,468.00
PETTINATO, DENISE M	\$7,182.00	\$0.00	\$0.00	\$7,182.00
PEVNA, MOLLY R	\$17,894.59	\$99.72	\$0.00	\$17,994.31
PIETRASKIEWICZ, MICHAEL J	\$66,486.21	\$0.00	\$0.00	\$66,486.21
PILAT, LOUIS A	\$5,625.00	\$442.97	\$427.42	\$6,495.39
PILLA, LINDA W	\$65,191.96	\$0.00	\$6,469.89	\$71,661.85
PINARD, JOHN D	\$3,788.80	\$0.00	\$0.00	\$3,788.80
PINARD, STEVEN M	\$11,138.68	\$0.00	\$0.00	\$11,138.68
POOLE, HEATHER C	\$52,206.90	\$9,102.84	\$2,570.47	\$63,880.21
POOLE, SAMANTHA	\$1,295.25	\$0.00	\$0.00	\$1,295.25
POOLE, SARAH M	\$3,428.26	\$0.00	\$0.00	\$3,428.26
PROVENCAL, TOBY J	\$64,404.36	\$25,238.37	\$18,514.52	\$108,157.25
RAMPINO, ELAINE F	\$69.75	\$0.00	\$0.00	\$69.75
RAMPINO, ROCCO A	\$69.75	\$0.00	\$0.00	\$69.75
REILLY, WILLIAM F	\$65.25	\$0.00	\$0.00	\$65.25
RICCA, MICHELE M	\$33,360.01	\$0.00	\$0.00	\$33,360.01
RICH, GREGORY C	\$66,679.83	\$12,137.36	\$2,949.94	\$81,767.13
RICHARDS, LILLIAN C	\$67.50	\$0.00	\$0.00	\$67.50
RICHARDSON, JANET W	\$83.25	\$0.00	\$0.00	\$83.25
RIENDEAU, RICHARD C	\$38,301.73	\$7,908.28	\$0.00	\$46,210.01
RILEY, KEVIN T	\$71,796.40	\$2,468.40	\$3,771.56	\$78,036.36
RODGERS, GARY	\$6,433.00	\$0.00	\$0.00	\$6,433.00
ROSENSTEIN, GLENNA D	\$8,096.67	\$0.00	\$121.86	\$8,218.53
ROURKE, MICHELLE A	\$1,105.75	\$0.00	\$0.00	\$1,105.75
ROUTSIS, ANGELA P	\$662.37	\$0.00	\$0.00	\$662.37
ROUTSIS, SPYROS S	\$6,314.00	\$0.00	\$0.00	\$6,314.00
ROWE, KRISTINE M	\$3,810.95	\$0.00	\$0.00	\$3,810.95
ROY, KARA	\$2,537.67	\$0.00	\$0.00	\$2,537.67
ROYSTAN, NATHAN R	\$3,237.50	\$0.00	\$0.00	\$3,237.50
ROYSTON, ADAM N	\$3,788.80	\$0.00	\$0.00	\$3,788.80
RUDOLPH, MICHELLE	\$11,789.15	\$0.00	\$0.00	\$11,789.15
SANDIN, VICTORIA	\$44,460.16	\$16.23	\$0.00	\$44,476.39
SANDS, JEFFREY S	\$53,978.82	\$599.28	\$15,643.78	\$70,221.88
SAVAGE, BENJAMIN T	\$39,152.71	\$3,966.22	\$4,680.38	\$47,799.31
SCHIBANOFF, HARRY A	\$128.25	\$0.00	\$0.00	\$128.25
SCOTTI, THOMAS R	\$14,860.02	\$0.00	\$5,043.71	\$19,903.73
SEVIGNY, ANYSSA D	\$39,395.20	\$1,832.45	\$5,713.68	\$46,941.33
SHANHOLTZ, LEONA	\$67.50	\$0.00	\$0.00	\$67.50
SHAW, VICTORIA L	\$3,788.80	\$0.00	\$0.00	\$3,788.80
SIMMONS, TRACEY L	\$51,216.96	\$2,980.38	\$2,153.76	\$56,351.10

**Town of Hudson, NH**  
**Employee Earnings**  
**January 1, 2019 to December 31, 2019**

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
SITEMAN, MICHAEL	\$51,584.20	\$12,200.12	\$12,429.04	\$76,213.36
SMALL, DUSTIN E	\$42,840.54	\$8,821.18	\$12,429.04	\$64,090.76
SMITH, DEBRA	\$1,946.25	\$0.00	\$0.00	\$1,946.25
SOJKA, ANNE L	\$126.00	\$0.00	\$0.00	\$126.00
SOSA, LEANDRO A	\$19,891.20	\$0.00	\$0.00	\$19,891.20
SOUSA, GABRIELLE M	\$3,087.50	\$0.00	\$0.00	\$3,087.50
STAFFIER-SOMMERS, DONNA L	\$47,061.73	\$476.27	\$0.00	\$47,538.00
STAWECKI, MARK W	\$40,470.02	\$176.44	\$0.00	\$40,646.46
STEVENS, SCOTT D	\$25,193.42	\$7,269.19	\$0.00	\$32,462.61
STICKNEY, DOREENA M	\$46,536.01	\$379.40	\$12,429.04	\$59,344.45
STODDARD, DEBRA A	\$101.25	\$0.00	\$0.00	\$101.25
STROUT-LIZOTTE, CHRISTINE M	\$31,764.99	\$221.90	\$4,726.56	\$36,713.45
SULLIVAN, THOMAS	\$51,135.84	\$10,578.98	\$21,072.94	\$82,787.76
SWEENEY, CHRISTINA D	\$20,045.23	\$324.72	\$392.38	\$20,762.33
TAMBOURIS, TYLER N	\$53,532.80	\$8,980.07	\$18,127.23	\$80,640.10
TEAGUE, NICOLE E	\$3,427.50	\$0.00	\$0.00	\$3,427.50
TESSIER, JOSEPH D	\$88,506.10	\$0.00	\$14,767.26	\$103,273.36
THOMAS, JAY B	\$925.00	\$0.00	\$0.00	\$925.00
TICE, SCOTT J	\$102,526.76	\$0.00	\$7,714.83	\$110,241.59
TIERNEY, PAIGE	\$40,688.80	\$2,627.96	\$4,276.96	\$47,593.72
TONEY, TYLER S	\$11,368.00	\$1,470.74	\$2,324.25	\$15,162.99
TOPPER, MATTHEW G	\$68,258.40	\$3,886.99	\$2,875.10	\$75,020.49
TRACY, JUSTIN A	\$39,903.21	\$6,069.83	\$2,976.24	\$48,949.28
TRUE, OLIVIA A	\$1,507.69	\$0.00	\$0.00	\$1,507.69
TRUESDELL, HANNAH L	\$3,122.50	\$0.00	\$0.00	\$3,122.50
TWARDOSKY, JASON A	\$78,866.42	\$13,860.60	\$14,168.48	\$106,895.50
UDICE, CAITLIN N	\$3,045.00	\$0.00	\$0.00	\$3,045.00
UDICE, CASSIDY R	\$378.00	\$0.00	\$0.00	\$378.00
VACHON, MICHELLE E	\$51,708.80	\$0.00	\$16,085.43	\$67,794.23
VALCOURT, ANDREW T	\$56,659.20	\$6,650.94	\$6,499.81	\$69,809.95
VENETOS, DEMITRI E	\$19,959.90	\$73.95	\$854.36	\$20,888.21
VOTOUR, GINA M	\$9,847.41	\$73.20	\$0.00	\$9,920.61
WEBER, LISA M	\$143.00	\$0.00	\$0.00	\$143.00
WHITNEY, ZACHARY D	\$54,499.62	\$13,087.06	\$5,233.80	\$72,820.48
WILSON, KATHLEEN	\$51,641.23	\$1,153.63	\$10,077.60	\$62,872.46
WINSOR, ALAN	\$54,266.70	\$28,197.51	\$2,424.52	\$84,888.73
YATES, DAVID	\$59,767.30	\$0.00	\$11,168.60	\$70,935.90

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2018 through June 30, 2019**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1385	16 Derry Street Realty LLC	4,069.24
TV1384	174 Derry Road Realty LLC	2,769.78
L00597	188 Concord Street Realty, LLC	1,078.90
T01719	2-Way Communications Services Inc	19,062.97
G00796	A Good Time D.J.'s, LLC	2,193.01
A01939	A. S. A. P. Fire & Safety	2,505.39
A00679	A.J. Mac, Inc.	689.95
A00135	A/D Instrument Repair, Inc.	18,229.83
A00100	AAA Police Supply	29,943.08
A00136	ADT Security Services, Inc.	1,523.76
A00664	AFSCME Council #93	18,038.06
A00678	AFSCME, AFL-CIO	35.00
A01887	APS Lighting & Sound - A/V	151.40
A01268	ASCAP	357.00
A02001	AT&T	977.65
A00137	Abbott Laboratories	645.00
A00133	Able Air Corporation	610.46
A00370	Access A/V	30,835.00
A00375	Access Data	1,187.15
A00405	Accurate Instrument Services	32,041.00
A01612	Ace Printing Company	18,802.99
TV1542	Adair, Charles & Marie	33.35
A00503	Adams, Kenneth	111.27
A00132	Ademero, Inc.	1,800.00
A00659	Adrian Name Plates	280.00
A00144	Advanced Electronic Design Inc.	19,956.00
A00666	Affiliated HVAC Services LLC	636.00
A00672	Air Cleaning Specialists	4,561.60
A00674	Air Testing Services Inc	1,000.00
A00670	Airex Corporation	452.88
TV1465	Albert, Lillian	20.00
A00715	Alec's Shoe Store, Inc.	4,729.00
A00728	Alert - All Corporation	360.00
A00777	Alio, Ralph	149.37
A00759	Allard, Eric	206.00
A00767	Allen, Angela	18.97
TV1645	Allen, William	54.81
A00010	Alliance for Community Media	600.00
A00784	Allison, Brian	634.00
A00793	Alpine Grove Inc	1,912.50

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2018 through June 30, 2019**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1579	Alves, Joseph	1,132.42
A00812	Amazon.com	48,542.92
A00817	Ambrose Equipment Co Inc	392.76
A00808	America's Pets, LLC	727.01
A00872	American Flagging & Traffic Control	7,379.77
A00886	American Hydraulics Corp.	409.00
A00923	American Planning Association	190.00
A01095	American Red Cross	5,000.00
A01678	Anco Engraved Signs & Stamps	40.75
A01780	Animal Care Equipment	84.99
A01786	Animal Control Officers Assoc of NH	80.00
A01830	Anne's Country Florals, Inc.	394.00
A01840	Antifreeze Technology Systems	220.00
A01872	Appraisal Institute Remittance Ctr	365.00
A01908	Aqualogic Inc	2,755.00
A01910	Arc Electrostatic Painting Company	650.00
A01907	Arc Source Welding Equipment &	1,237.90
A01925	Area News Group	11,994.04
TV1593	Arena, Frank	27.19
A01946	Armand, Michael	70.00
A01979	Atlantic Tactical Inc	2,991.54
A02390	Auto Zone	1,606.01
A02385	AutoSound	498.00
A02551	Avery, William	168.99
A00245	Axon Enterprise Inc	1,236.00
A02601	Ayottes Stateline Market	69.99
TV1538	Azarowski, Ronald or Janice	33.79
F00363	B & C Management NH Inc	397.00
B00078	B & D Properties LP	1,711.03
B00077	B & H Photo-Video	7,170.39
B00080	B & S Locksmiths, Inc.	276.50
B00070	B-B Chain Company	1,549.16
B00174	BAHR Sales Inc.	906.91
B02256	BROX Industries, Inc.	1,024,210.64
B00193	Baker, Erin D	83.00
TV1586	Baker, Ty	50.00
B00291	Barnard, Jeffrey	231.00
B00299	Baron's Major Brands LLC	543.98
B00351	Barrett, Emily	80.00
B00377	Barry, Patricia	507.34

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2018 through June 30, 2019**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00632	Batteries Plus	601.61
B00660	Beaulieu, Barbara	1,103.00
B00667	Beaulieu, Thomas	55.00
TV1611	Bechard, Leon or Lynn	47.23
TV1517	Becker, Craig	23.65
B00767	Bedard Preservation & Restoration	2,500.00
TV1631	Belhumeur, Roger	44.67
TV1515	Bellisle, Lillian	20.00
B00736	Ben's Uniforms	12,954.49
B00733	Benefit Stategies LLC	76,810.16
B00765	Bergeron Protective Clothing, LLC	32,851.74
B00818	Bertolaccini, Jeremy S	168.00
B00827	Berube, Todd	35.96
B00880	Best Ford, Inc.	8,843.81
B00888	Best of Times	25,183.87
TV1495	Beyor, Brent and Allison	44.81
B01010	Bianchi, David	745.52
TV1620	Bickford, Kristina	23.11
B01020	Big Brothers / Big Sisters of	3,000.00
B01025	Bill Cahill's Super Subs	1,644.78
B01029	Billings, Diana Patricia	350.00
B02000	Blazon, Matthew	57.03
TV1052	Bloom, David Allen	98.50
B01290	Bob Rondeau's Radiator Shop	633.00
B01287	Bobcat of New Hampshire	8,981.92
B01331	Bolduc, Justin Paul	266.00
B01339	Bolduc, Robert	1,369.00
B01361	Borden & Remington Corp	57,711.28
B01453	Boston & Maine Corporation	225.00
B01399	Boston Impressions LLC	250.00
B01380	Boston Red Sox	1,400.00
TV1568	Bouchard, Robert	33.79
TV1534	Boudreau, Lillian	20.00
TV1594	Boumil, Michael	55.70
B01500	Bound Tree Medical, LLC	18,978.27
B01483	Bourque, Kenneth	90.00
B01616	Bowen, Lori	27.18
B01622	Bowen, Madelyn E	33.00
TV1545	Bowhuis, Jeremy	79.73
B01669	Boyer's Auto Body	7,356.00

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2018 through June 30, 2019**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B01770	Boyer, Norman C.	1,475.00
TV1612	Boyle, David	14.26
B01733	Braley, Charles J	934.00
B00030	Brenntag North America Inc	5,850.81
B02003	Brian Mason Electric	176,530.37
B02007	Bridges	4,000.00
B02015	Briggs, Julie	995.00
TV1648	Brittain, Robert	41.00
B00228	Broderick, Patrick	300.00
B02078	Brower, John P.	55.00
B02227	Brownells, Inc.	1,051.94
B02320	Budget 1 Hr. Sign Center	225.00
TV1425	Buonomo, Dolores	20.00
TV1426	Buonomo-Perry, Mary	20.00
TV1621	Burchell, Katie M	21.52
B02763	Burke, Brody	160.00
B02734	Burl Land Clearing LLC	2,000.00
B02780	Burns Hill LLC	8,125.00
B02807	Buttrick, Bruce	125.00
B02803	Buxton, Michael	300.10
B02915	Byrne, John	1,103.00
C00108	C & M Machine Products	2,175.00
TV1651	C Davis Associates Inc	692.50
C00077	C. H. I. P. S.	3,000.00
C00657	CASA of NH	500.00
S01126	CDM Smith, Inc.	12,000.00
C00050	CDW Government, Inc.	10,729.60
C00102	CMA Engineers Inc	5,799.48
C00185	CRT Management LLC	140.50
C03452	CUES Inc	74,000.00
TV1555	Cahill, Tr., Louise	38.41
C00288	Campbell, Gavin	120.00
C00307	Candia Springs LLC	555.00
C00335	Canobie Lake Park Corporation	4,340.00
C00337	Canon Solutions America, Inc.	2,870.60
C00334	Canon Solutions America, Inc.	2,267.53
C00430	Capitol Fire Protection Co., Inc.	1,020.00
TV1401	Carignan, Daniel S & Megan D	56.03
C00607	Carpentier, Kathryn	833.31
C006011	Carpentier, Ralph J, Jr.	172.88

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C00632	Carrot-Top Industries, Inc.	152.32
C00651	Castricone, Sarah	71.50
C00663	Cat5 Commerce LLC	822.00
C00895	Central Dodge Inc	26,791.00
C01010	Central Paper Products Co.	3,383.54
C01043	Chadwick-BA Ross, Inc	18,874.13
TV0252	Chamberlain Electric	148.75
TV1609	Chan, Rosa	20.00
TV1543	Chandra, Nischal	67.58
C01057	Chapman, Charles	90.00
C01232	Chartier, Cheryl	175.90
TV1681	Chedraui, Dennis & Sandy	42.05
C01249	Chelmsford Auto Electric, Inc.	239.00
C01251	Chemserve Co., Inc.	18,971.10
TV0373	Chevalier, Paul	22.55
C01266	Chick Beaulieu, Inc	220.00
C01267	Chief Supply Corp., Inc.	21.48
C01268	Child Advocacy Center of	5,000.00
C01605	Cialek, John	198.24
C01641	Cintas Fire 636525	4,866.96
C01640	Cintas First Aid & Safety LOC#779	2,326.49
C01664	Citizens Bank	12,529.06
C01665	Citizens Bank	7,325.68
C01671	City of Boston	1,000.00
C01578	Clarenbach, Brian	75.00
C01685	Clarke, Alex	200.00
C01701	Clarke, Daniel	144.95
TV1518	Clarke, Jamie Patricia	203.20
C01748	Clinical 1 Home Medical	1,547.65
C01845	Cloutier, John	1,133.00
TV1683	Cobblestone Village LLC	79.24
C01970	Cognitive & Behavior Therapies	1,225.00
C02225	Collins, Sylvie L.	1,626.00
TV1255	Collins, William	16.00
C02333	Comcast	16,761.50
C02341	Commission of Accreditation	4,670.00
C02342	Commonwealth of Massachusetts	18.90
C02401	Compliance Assistance	244.52
C02504	Concrete Systems Inc.	3,273.00
C02522	Conlon, Martin	382.50

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1520	Connell, Catherine	36.94
TV1684	Consentino, John	27.65
C02649	Consolidated Communications	68,382.53
C02763	Continental Paving Inc.	51,697.48
C02771	Contoocook River Canoe	448.20
C02775	Control Technologies	9,887.01
C02861	Coppi, Isabella	73.00
C02926	CoreLogic Real Estate Tax Service	22,002.06
TV1608	Cormier, Andrew C	97.72
C02936	Cornell Consultants LLC	4,100.00
C02956	Costa, Matthew	106.50
C02980	Cote, Julia	45.00
C03074	Couronis, Jim	674.00
TV1563	Couture, Sharon	167.00
C03081	Couturier, Tom	450.00
C03086	Crash Data Group, Inc.	1,050.00
C01994	Crawford, Erica	50.00
C01395	Creative Product Sourcing, Inc.	3,246.22
TV1642	Crockett, Joan	20.00
C03164	Crossing Guard Depot	121.35
TV1566	Crossland, Christopher or Kirstin	23.89
TV1632	Croteau, Matthew	996.50
C03447	Cubicle Solutions Inc	1,385.00
C03605	Curtis Hydraulics	392.00
C03613	Curvature Inc	4,824.00
C04053	Cyber Communications Solutions	515.12
C04059	CyberReef Solutions Inc	4,088.24
C04050	Cybercomm Inc.	10,846.08
D00070	D & R Towing Inc.	2,945.00
D00096	D.R. Guilbeault Air Compressor, LLC	173.00
D00869	DLT Solutions	2,169.48
D00331	Daigle, Bruce	132.60
TV1627	Daigle, Diane	24.91
TV1670	Daigle, Melissa	40.00
TV1548	Daly, Shirley	15.00
D00369	Damon Insulation Company Inc	3,992.00
D00390	Dane, Griffin M	90.00
D00405	Daniel Webster Council, Inc.	176.00
D00407	Dastou, Bill	2,961.00
D00451	Day, Nathan	99.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00476	Dearborn, Joan	75.00
D00507	Deco, Inc.	5,678.48
TV1493	Decrescenzo, Gertrude	18.68
D00508	Deeney, Alexis	90.00
TV1558	Defelice, Michael	5,062.07
D00514	Dell Marketing L.P.	19,303.92
D00525	Delos Reyes, Sarah	378.62
D00535	Deluxe	389.82
D00533	Deluxe for Business	191.44
D00547	Demanche, Jon	127.50
TV1615	Demers, Christine	20.03
D00543	Deng, Pharith	600.41
D00557	Dennis K. Burke, Inc.	239,043.32
D00571	Dependable Lock Service, Inc.	1,335.00
TV1652	Desjardins Realty Trust	875.00
TV1539	Desmarais, Lucien or Lucille	51.23
D00590	Desrochers, Derek	397.40
D00630	Dhima, Elvis	548.49
D00645	Diamond Wipes International Inc	130.00
D00649	Diaz, Jill	895.00
D00650	Diazit Company, Inc.	218.64
D00720	Dick Doherty Comedy Productions	2,000.00
D00780	Dig Safe System, Inc.	5,510.90
TV1487	Dionne, Conrad	16.50
D00842	Dionne, Eric	179.30
D00861	Ditech Financial LLC	2,238.33
D00881	Donahue, Daniel	105.00
D00890	Donahue, Tucker & Ciandella, PLLC	3,774.80
D00892	Donoghue, William	55.00
D00897	Donovan Equipment Co., Inc.	8,270.55
D00899	Donovan Spring Co., Inc.	9,769.87
D00940	Dowd, David W. Jr.	420.00
D00965	Dowgos, John	430.50
D00975	Downey, Jason	55.00
TV1556	Doyle, TR., Edith	112.28
TV1624	Dozois, Tobin	125.00
D01046	Draper, Dana C.	480.00
TV1622	Driscoll, Christopher	35.87
TV1489	Drown, Coryn and Jeremy	150.55
D01298	Drummond Woodsum & MacMahon	18,862.10

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D01307	Dube, Richard R.	3,309.00
TV1650	Dubois, Brandon	27.19
TV1497	Duffy, Paul	64.00
TV1530	Duggal, Mona	50.00
D01462	Duggan & Preston LLC	291.05
TV1596	Dumais, Denis & Lucie	139.50
D01655	Dumas, Mary	850.00
TV1565	Dupont, Mary	200.00
D02006	Durham, Calvin	398.00
D02005	Durham, Calvin P.	919.00
D02116	Dynamic Sports Construction Inc	256.00
TV1553	EJG Property Management	2,495.50
E00495	EPA, LLC	2,171.57
E00009	Earl, Robert A.	60.00
E00104	EastPoint Lasers	1,144.25
E00061	Eastern Industrial Automation	944.08
E00069	Eastern Minerals, Inc.	41,345.95
E00102	Eastern Propane Gas, Inc.	534.60
E00106	Eaton, Gail	5,025.00
F00355	Education Specialty Publishing LCC	470.00
E00161	Edwards, Josh	97.85
TV1685	Egan, Vincent	20.59
E00200	Electric Light Company	231,049.00
E00221	Elite K-9, Inc.	444.79
E00263	Elmwood Village Condominium Assoc.	1,350.00
E00350	Emergency Medical Products Inc.	1,259.39
E00340	Empey, Richard	208.54
E00370	Empire Homes, Inc.	17,717.48
E00422	Energy North Propane, Inc.	6,090.83
E00493	Entropy Technologies LLC	3,707.50
E00478	Enviro Trac Environmental Svcs Ltd	20,950.00
TV1644	Estate of Anthony A Stys	24.11
TV1557	Estate of Audry J LaRosa	2,642.93
TV1597	Estevam, Thanh or Donaldo	15.25
E00767	Ethos Veterinary Health LLC	5,955.37
E00759	Everett J. Prescott, Inc.	32,696.34
E00764	Eversource Energy	524,308.52
E00765	Eversource Energy	1,154.85
F00080	F.B. Hale	2,750.00
F00120	F.W. Webb Company	5,744.67

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F00123	Fallon, Gregory	88.00
G01430	Family Promise of Greater Nashua	3,000.00
TV1149	Farley White Interests LLC	4,115.00
F00131	Fastenal	115.25
F00140	Faulkner, Jeremy	330.90
F00200	Federal Express Corporation	327.64
TV1638	Ferman, Mark	30.50
F00266	Fernandes, Donald	96.00
TV1619	Ferreira, Danielle or Jason	57.59
TV1577	Finish Lines PDS LLC	25,315.85
F00308	Fire Alarm & Saftey Technologies	5,657.55
F00365	Fire Tech & Safety of N.E.	7,327.05
F00367	Firematic Supply, Inc.	883.73
F00421	First Student Inc.	6,921.00
F00422	FirstLight	23,272.69
F00426	Fisette Small Engine	23,822.24
F00427	Fisher Auto Parts	2,205.00
TV1464	Fitzgerald, April	162.00
F00428	Fitzpatrick, Matthew R	193.00
F00762	Fleet Ready Corporation	2,714.03
F00761	Fleetmasters Sales & Service LLC	49,388.74
F00760	Fleetpride, Inc.	311.33
F00825	Flowers On The Hill	60.00
TV1601	Floyd, Karen	21.17
TV1506	Fontes, Giane	100.00
F01020	Ford Motor Credit Company	46,919.22
F01016	Ford of Londonderry	7,404.81
TV1224	Forlizzi Jr, Joseph	695.50
TV1589	Forrence Jr, Charles	2,741.26
F01050	Forrence, Jess	38.00
F01160	Francisco, Mark	301.00
F01161	Francisco, Mia	50.00
F01179	Francoeur Trustee, Gary	700.00
F01190	Franklin Paint Co., Inc.	1,609.16
F01192	Franklin Products	518.00
TV1533	Franks, Elaine	20.00
F01560	Freightliner of NH, Inc.	5,382.20
F01650	Friend Lumber	626.50
F01880	Fuller, George	980.85
C03000	Fuss & O'Neill Inc	88,886.23

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F01920	Future Supply Corporation	4,801.69
G00087	G & G Fitness Equipment Inc	25,008.69
G00060	GFWC - Hudson Jr. Woman's Club	660.00
G00061	GFWC Hudson Community Club	555.75
TV1598	Gagne, Emily	50.00
G00179	Gagnon, Brett	60.00
TV1541	Gagnon, Therese	1,028.00
G00200	Gall's, an Aramark Co., LLC	86.00
TV1536	Gallant, Ruth	20.00
G00350	Garcia, Angel	1,060.00
G00381	Gardner-Connell, LLC	933.75
G00377	Gasdia, Lindsay	100.00
G00359	Gate City Fence Company, Inc.	20,683.50
G00363	Gateways Community Services	2,000.00
TV1580	Gendron, Collette	70.00
G00500	General Code Publishers	3,159.08
TV1633	Genest, June	636.56
G00539	Genovese, Bryan	509.12
C03121	George S Coyne Chemical Co Inc	7,380.00
TV1603	Gibson, Wayne	217.25
G00720	Gilbert Driveline Services & Supply	613.01
TV1653	Gildon Properties LLC	162.50
TV1599	Gingras, Melissa	50.00
TV1499	Girard, Brian	82.50
TV1626	Girouard, Guy	53.59
TV1585	Giroux, Kristin	50.00
TV1473	Glaude, Tyler	3,083.25
G00767	Global Public Safety LLC	31,419.94
M00320	Godbout Enterprises LLC	1,432.63
TV1562	Gonzalez, Cesario	200.00
G00807	Goodwyn, Tracy	21.36
TV1559	Gordon, Reuven	2,977.79
TV1672	Gosselin, Lorraine	81.00
G00862	Goulet, Gabrielle	30.00
G00858	Goulet, Jack	307.00
G00875	Govconnection, Inc.	24,209.30
TV1587	Graham, Jared	50.00
G01257	Grainger	2,391.06
TV1583	Grand Megan	50.00
G01328	Granite State Critical Incident	880.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G01333	Granite State Fire Services LLC	1,480.81
G01335	Granite State Glass	2,036.85
G01336	Granite State Indoor Range &	395.47
G01342	Granite State Minerals, Inc.	107,049.85
G01418	Greater Boston Police Council	306.00
K00808	Greater Nashua Council	2,000.00
G01431	Greater Nashua Mental Health Center	9,000.00
G01470	Green Mountain Partners	1,103.00
TV1654	Greenscape Property & Building LLC	165.00
G01480	Greenwood, Timothy	111.00
G01733	Groth, Brian	78.14
TV1668	Gulati, Gagan	62.00
TV1527	Gurpreet, Kaur	29.70
TV1564	Guy, Joseph	22.38
H01185	H.O.P. Pressure Cleaning Service Inc	151.51
H01227	HP Fairfield, LLC	17,324.27
H00115	Haernick, Dennis	904.84
H00172	Hallmark Emblems Inc	432.40
TV1486	Hancock, Wanda	111.10
H00428	Harbor Homes, Inc.	3,000.00
H00450	Harold Estey Lumber, Inc.	2,755.60
H00522	Harris Computer Systems	40,648.40
H00532	Harris Forms	399.73
H00527	Harris Trophy	463.70
H00510	Harris, Steve	280.00
H00531	Harrison Shrader Enterprises LLC	7,875.91
H00528	Harry W. Wells & Sons Inc.	10,628.00
H00533	Hartson, Owen	40.00
TV1210	Haskell, Paul	40.00
H00544	Hatfield, Brad	244.91
H00541	Hawthorne Woods Company Inc	213.16
TV1550	Hayward Place Realty LLC	5.30
H00556	Hayward, Kyle M	270.00
H00565	HealthTrust	2,332,679.94
H00561	Hebert, Cherie	342.97
H00567	Hebert, David	278.00
TV1646	Hebert, Stephen	100.00
TV1655	Heilind Electronics Inc	225.00
TV1656	Hera Development Corporation	2,401.58
H00611	Heritage Crystal Clean	257.00

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H00631	Hews Company LLC	8,675.00
H06222	Higgins Office Products, Inc.	3,574.05
H00677	Hillsborough County Chiefs of	25.00
H00678	Hillsborough County Treasurer	3,574,969.49
H00864	Hillyard	4,168.47
TV1676	Holman, Nichole A	1,709.51
H01021	Home Depot Credit Services	9,651.15
H01051	Home Health & Hospice Care	50.00
H01350	Hudson Animal Hospital, Inc.	805.45
H01445	Hudson Chamber of Commerce, Inc.	985.00
TV1613	Hudson Enterprises LLC	884.40
H01480	Hudson Firefighter's Relief	915.81
H01481	Hudson Fish & Game Club Inc	500.00
H01886	Hudson Grand Rental Station	125.00
C01993	Hudson Mobile Estates	2,475.00
H01754	Hudson Police Employee Association	26,270.00
H01756	Hudson Police Relief Association	470.00
H01755	Hudson Police, Fire and	9,051.00
H01786	Hudson Post #48	1,500.00
H01822	Hudson Postmaster	500.00
H01838	Hudson Quarry Corp.	3,151.07
H0138	Hudson Realty Trust	2,237.50
H01950	Hudson School District	41,379,390.00
H01980	Hudson Small Engine	295.00
H02200	Hudson Trophy Company	5,312.00
H02250	Hudson True Value Hardware	9,938.20
TV1590	Huffman, Kevin	172.17
TV1508	Hughes, Matthew	50.00
H02450	Humane Society for Greater Nashua	250.00
H02552	Huntress Uniforms	260.65
H02562	Hussey, Kevin, Jr.	357.98
I00015	IAAO	770.00
I00805	IACP - Membership	190.00
I00025	IAFC	610.00
I00150	ICMA Retirement Trust - 457	221,491.07
I00195	IPMA Assessment Services	1,820.00
I00189	Impact Fire Services LLC	250.00
I00290	Independent Electric Supply	201.08
I00035	Inderbitzen, Paul	380.58
I00748	Industrial Organizational Solutions	301.00

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I00755	Industrial Protection Services, Inc	6,618.48
I00758	Industrial Traffic Lines, Inc.	25,205.04
I00759	Infantino, Scott	1,786.00
TV1510	Ingerson, Kelly	200.00
I00791	Innovative Maintenance Systems	849.00
I00797	Innovative Surface Solutions	3,000.16
TV1616	Inside Track Cabling Inc	478.00
I08012	International Code Council	135.00
I00817	Interstate All Battery Center	856.32
I00843	Interstate Water & Wastewater	76,400.00
I00842	Intoximeters	205.25
TV1657	J Dinovo Construction LLC	632.50
J00093	J&J Heating & Air Conditioning Inc.	4,386.00
J00199	JAS Industries LLC	1,909.72
J00041	JCM Commercial Bus Solut LLC	1,500.00
J01009	JOK's Auto Sales & Service Inc.	505.00
TV1173	Jackson, Beverly	40.00
J00161	Jacques, Jimmy	20.00
TV1658	Jarry, Michael R	734.74
TV1532	Jean, Joanne or Jai	40.00
J00360	Jefferson, Colleen	100.00
J00967	Johnson Controls Fire Protection LP	1,545.00
J00964	Johnson Jr, Robert	355.00
J00968	Johnson's Electric Supply Inc	49,950.00
TV1560	Johnson, Kimberly	106.38
J00963	Johnson, Michael	50.19
J00988	Johnstone, Melissa M	457.50
J01202	Jomar Distributors Inc	10.50
J01495	Jordan Equipment Co.	11,016.91
TV1618	Joseph, Robert or Linda	51.08
J01494	Joviak, Bailey	11.00
TV1614	Joy, Pauline	92.59
TV0630	K & M Developers, LLC	388.09
K00013	KBD Landscaping & Maintenance	1,050.00
K00933	KEYper Systems	126.78
K01214	KLN Construction Co., Inc.	525.00
K00015	KRT Appraisal LLC	38,628.45
K00061	Kalkomey Enterprises, Inc.	45.00
N03588	Kamco Lock Solutions	1,511.04
K00060	Kamco Supply Corp. of Boston	120.24

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1511	Kamienowski, Thaddeus	57.04
K00064	Kansas State Bank	49,991.48
K00067	Kase Printing, Inc.	4,492.00
K00097	Kay's Realty Inc.	1,035.00
TV1528	Keegan, Michael	128.90
K00285	Kehoe, Christine	500.00
K00340	Keller, Matthew	393.30
K00369	Kelly Services, Inc	5,941.91
K00635	Keraghan, Charles	229.00
K00653	Kew, William	300.00
K00981	Key Government Finance	54,178.33
K00997	Kimball Midwest	3,314.91
K00996	Kimball, Sherrie	433.53
TV1494	Kincman, Janice	34.33
K01160	Kipnes, Linda	400.00
G01249	Kirkwood, Debra	83.94
K01242	Knee, Louise L	8,098.75
K01234	KnowBe4 Inc	607.50
K01299	Kronos Inc.	5,437.43
L00045	LHS Associates, Inc.	11,599.80
TV1701	LaCharte, Rita	92.00
L00236	LaRiviere, Erika	256.21
L00070	Labrie, Lisa	113.30
TV0238	Laflamme, Sandra	61.00
L00096	Laforge, Stephen	1,511.00
L00140	Lamarche, Roger	547.28
TV1514	Landmark Crossing	34.02
TV0822	Laroe, Jill	125.00
TV1702	Latulippe, Rita	20.00
TV1588	Lavacchia, Dawn	50.00
L00284	Lavacchia, James	109.90
TV1643	Lavigne, Lynn	20.00
L00345	Lavoie, Gary	145.00
L00347	Lavoie, Jason	168.43
L00348	Lavoie, John	1,449.50
TV1629	Lemieux, Andrew J	535.12
TV1571	Leonard Smith Rev. Trust	33.00
L00451	Leretta LLC	6,238.64
TV1537	Levesque, Andrea	33.79
L00511	Levesque, Kyle	210.00

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L00533	Levine, Matt	990.00
L00410	LexisNexis Matthew Bender	2,884.30
L00411	LexisNexis Risk Solutions	1,412.35
L00529	Liberty International Trucks	288.66
L00700	Liberty Utilities	62,311.32
L00579	Life Safety Fire Protection Inc	425.00
L00692	Lionel's Wheel Alignment, Inc.	1,566.64
TV1346	Lockwood, Lucille	162.00
TV1561	Long Term Rentals LLC	2,463.73
L02275	Lowes	8,004.29
L02385	Lucontoni, Jason	414.14
L03065	Lyman, Stephen	70.50
L03490	Lynn Card Company	321.90
TV1639	Lyons, Stephen	23.86
M00055	M & M Electrical Supply Co.	511.47
H01737	M & M Francoeur & Sons, LLC	375.00
M00040	M. B. Maintenance, Inc.	2,842.50
M00061	M.S. Foster & Associates, Inc.	515.00
M00020	MB Tractor & Equipment	29,582.87
TV1047	MDR Rehab & Development LLC	50.78
M01495	MHQ	1,992.35
M00172	MacDonald, Gladys	40.34
M00200	MacMulkin Chevrolet	20,816.78
M00183	Mach 5 Group	20,322.07
TV1491	Maddi, Audrey	40.00
TV1451	Maille, Gloria	100.00
M00315	Maine Association of	40.00
M00316	Maine Medical Center	11.80
M00317	Maine Oxy/Spec Air	1,677.05
TV1581	Malen, Susan	180.00
M00385	Manchester Harley-Davidson	11.82
M00399	Manchester Mack	43,584.01
M00396	Manchester Suburban Basketball League	2,500.00
TV1524	Manchester, Amy	50.00
M00427	Manzelli, Peter	270.00
M00430	Manzi, Janice S	9,430.00
M00433	Manzira, Arthur	1,475.00
M00527	Marcotte Ford Sales Inc	74,511.50
M00522	Marcotte, Alan	572.72
M00551	Markertek Video Supply	769.66

**Town of Hudson, NH**  
**Accounts Payable Charges**  
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M00700	Market Basket	1,253.53
M00740	Marshall & Swift	1,214.15
TV1519	Marshall, Tara	25.15
M00756	Martineau, Paul	1,073.00
M00766	Mass. Chapter of IAAO Inc.	25.00
M00765	Massachusetts Municipal Association	250.00
M01078	Maynard & Lesieur, Inc.	40,977.39
M01130	McCann, Arthur	130.00
TV1578	McCann, Arthur & Susan	2,116.45
TV1522	McCarthy, Brenda or Frank	40.00
M01222	McCutcheon, Michael S	350.00
M01186	McDowell, Ada K.	44.99
M00043	McFarland Johnson Inc	80,500.00
TV1488	McGrath, William	20.23
M01212	McIntosh, James Scott	962.77
TV1307	McKenna, Susan	183.00
M00045	McLaughlin Oil	428.85
M01230	McManus & Nault Appraisal Co., Inc.	9,200.00
M01254	McMullen, Amy	44.20
TV1667	McNamara, Pamela	59.60
M01259	McNulty, Pamela	720.50
TV1607	McQueeney, Michael & Margaret	29.28
M01275	Melanson, Donna	200.75
M01283	Melanson, Richard	353.98
TV1501	Merrimac Real Estate Investors LLC	9,697.32
M01477	Merry Maids of New Hampshire	595.00
TV1513	Michaleas, Adam M	108.61
M01507	Michaud, James	335.26
TV1492	Michaud, Tom	64.00
TV1630	Midway Utility	3,517.00
M01650	Mill Metals Corporation	1,090.30
TV1671	Millstone Wildlife Center	50.00
M01654	Milton C Walsh	29.24
M01679	Mirabella, John	15.98
M01672	Mission Communications LLC	2,325.82
TV1575	Mitchell, Matthew	46.15
TV1500	Modern Metal Solutions, LLC	3.46
M01710	Monadnock Mountain Water, Inc.	1,441.00
M01708	Monarch Plumbing & Heating LLC	700.00
TV0493	Montmarquet, Judith	39.55

**Town of Hudson, NH**  
**Accounts Payable Charges**  
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M01742	Moreau, Nathan S.	14,276.40
M01761	Morin Engine Services LLC	200.00
TV1623	Morin, Marc	53.84
M01783	Morris, Michael J	4,440.00
M01772	Morrissey, Patrick	76.33
M01795	Mosaic Technology	85,998.36
M01896	Motion Industries Inc	402.23
M01902	Motorola Solutions, Inc.	112,191.36
M02122	Mueller Jr, Donald N	99.00
TV1521	Muiriri, Nancy	20.89
M01717	Mullett, Samuel Wilson	44.00
TV1525	Mulligan, Amanda	50.00
M02245	Municipal Code Corporation	24,600.00
M02267	Municipal Management Assoc. of NH	100.00
M02255	Municipal Pest Management Service	30,000.00
M02329	Murphy, Dennis, Jr.	488.00
TV1507	Murray, Heidi	300.00
TV1686	Murray, Michelle	268.39
TV1687	NCAP LLC	230.98
N02230	NE Assoc. of Chiefs of Police	80.00
N02346	NE Fire Equip. and App. Corp.	1,660.00
N02368	NE NEOA	50.00
N02388	NE Real Estate Journal	139.00
N02392	NE Security Shredders	1,205.00
N02425	NE State Police Info Net	150.00
N02460	NE Water Works Assoc.	190.00
N00026	NEAFC, Inc.	25.00
N02449	NECPE	512.00
N00052	NFPA	1,345.50
N02570	NH Assoc. of Assess. Officials	80.00
N02590	NH Assoc. of Conserv. Commissions	1,120.00
N02605	NH Association of Senior Centers	40.00
N02620	NH Bar Association	1,309.00
N02668	NH Building Officials Support Staff	50.00
N02785	NH City & Town Clerks Assoc.	20.00
N02670	NH Coalition for Community Media	250.00
N02664	NH Commercial Invest. Bd. of Realtors	150.00
N00060	NH DHHS	11,856.00
N02899	NH Department of Environmental Svcs	1,000.00
N03032	NH Div. of Fire Stand. & Traing/EMS	575.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N02991	NH Fire Prevention Soc. IAAI	125.00
N03040	NH GFOA	655.00
N03110	NH Health Officers Assoc	140.00
N03090	NH Lakes Association	300.00
N03228	NH Municipal Assoc., Inc	24,862.00
N03226	NH Municipal Bond Bank	1,386,159.25
N03220	NH Municipal Mgmt. Assoc.	125.00
N03363	NH Office of Strategic Initiatives	300.00
N03215	NH Print & Mail Services	50,309.05
N03447	NH Restaurant Equipment Sales	4,980.00
N03449	NH Retirement System	4,007,221.22
N03567	NH Road Agents Assoc	30.00
N03679	NH Tax Collectors' Assoc	80.00
N03707	NH Water Works Association	75.00
N03702	NH Youth Lacrosse Assoc.	675.00
N02661	NHBOA	545.00
N002624	NHCI Print Shop	79.91
N00071	NHCTCA	73.00
N00057	NHLEAP	150.00
N03589	NHRPA	65.00
N00062	NHTCA	50.00
N00065	NHTCA/NHCTCA Joint Certification Program	260.00
N00102	NRAAO	40.00
N01000	NRPC	34,490.26
TV1602	Nash Construction LLC	252.33
N00290	Nash Family Investmt. Prop.	19,631.90
N00385	Nashua Adult Learning Center Inc	400.00
N00747	Nashua Farmers' Exchange, Inc.	1,583.05
N00925	Nashua Outdoor Power	1,131.45
N01038	Nashua Region Solid Waste	13,103.61
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	16,149.00
N01150	Nashua Wallpaper & Paint Co.	1,427.53
N00401	Nashua, City of DPW	115,129.81
N00400	Nashua, City of- Sewer Services	677,686.29
N01050	National Alliance for Youth Sports	299.00
N01290	National Assoc. of EMS Educators	95.00
N01225	National Association of SRO	40.00
N01460	National Medical Education & Training	9,400.00
N04388	National Minority Update	195.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N01848	National Pen Corporation LLC	552.95
N01940	Nault Enterprises, Inc.	1,998.00
N01945	Naval Surface Warfare Center	300.00
N01958	Nazario, Alexandra	60.00
N02150	Neptune, Inc.	3,085.50
N02172	Neverett's Sew & Vac	423.85
N03627	New Hampshire Sustainable	35.00
N03808	New York Tactical Officers Assoc	699.98
TV1490	Nichols, Don	20.00
TV1505	Nickerson, Ian	216.50
TV1584	Noone, Holly	50.00
N04753	North Conway Grand Hotel	257.00
N04865	NorthEast Mailing Systems, LLC	840.76
N04876	NorthPoint Const Mgmt LLC	141,074.00
N04857	Northeast Kustom Kreations, LLC	1,780.00
N04852	Northeast Rescue Systems Inc	1,091.00
N03376	Northern N.E. Police Accrd. Coalition	50.00
N04874	Northern New England	378.00
N04883	Northern New England Telephone LLC	677,737.00
N04902	Norwich University	150.00
N04915	Nottingham Square Corp.	1,622.80
TV1241	Noury Investments LLC	2,142.00
N02160	Nuera Transport Inc	404.64
TV1496	Nussdorf, Deborah	59.97
N04952	Nute, Lisa	53.42
TV1677	O'Connor, Kayla	3,027.06
O00330	O'Keefe, Michael	617.59
O00533	O'Neil, Colin Robert	110.00
O00561	O'Reilly Auto Parts	3,417.18
O00130	Occupational Drug Testing, LLC	2,918.00
O00230	Office Alternatives LLC	976.00
O00345	Old Home Days Committee	8,500.00
TV1634	Oliver, Jeremy	20.00
O00462	Omni Services, Inc.	2,720.28
O00548	One Hour Martinizing	8,384.25
O00564	Ontrack Equipment Transport LLC	1,450.00
O00566	Operation Care For Troops	2,000.00
O00575	Orchard Hill Greenhouses	1,881.00
O00703	Osage Industries Inc	137.84
O01335	Owl Stamp	67.80

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P00575	PFFH	43,532.88
P00079	Palko, Kimberly	27.04
TV1526	Palmer, Sandra	40.40
P00227	Patriot Properties, Inc.	11,020.00
P00249	Peabody Supply Company, Inc.	985.16
P00300	Pelmac Industries, Inc.	10,490.00
P00360	Pennichuck Water Service Corp.	445,007.17
P00350	PeopleFacts, LLC	250.15
TV1669	Perkins, Jeffrey	16.00
I00038	Peter Spanos-Wiadni Inc.	2,052.00
P00543	Peterson, Christina	95.10
P00544	Peterson, Connor	243.00
TV1523	Petrycki, Kristy	50.00
P00560	Petty Cash - Finance Dept	729.71
P00565	Petty Cash - Fire Dept	907.61
P00555	Petty Cash - Police Dept	215.43
P00593	Phoenix Communications Inc	87,013.94
P00598	Physio-Control, Inc.	5,911.20
TV1574	Piecuch, Michael	29.24
P00587	Pietraskiewicz, Mike	125.00
P00586	Piette, Jason	300.00
P00673	Pinard Waste Systems	1,621,561.20
P00590	Pinard, Jacob	160.00
P00670	Pincence, Ron	450.00
P00675	Pine Motor Parts, Inc.	257.87
TV1554	Pitchman, Murray	53.50
P00851	Pitney Bowes Credit Corp.	2,723.62
P01049	Plex Fitness LLC	2,960.00
P01053	Plodzik & Sanderson, P.A.	32,000.00
P01088	Poles Automotive Service Center	27,433.89
P01091	Police Legal Sciences, Inc.	960.00
P01120	Port City Glass	1,025.00
P01135	Porter, Steve	738.00
P01192	Poseidon Air Systems	745.00
TV1069	Poulin, Evelyn	40.00
P00036	Poulin, Jacques	2,050.05
P01941	PowerDMS	5,708.35
P01216	PowerPhone, Inc.	916.00
P01253	Precision Weather Forecasting Inc	1,095.00
P01232	Presentation of Mary Academy	1,680.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1659	Prestigious Investment Properties	258.16
TV1660	Preston Properties	1,216.40
P01254	Primex	237,565.00
P01255	Print Factory, Ltd.	88.00
P01329	Pro-Vision Automotive LLC.	2,047.55
P00040	Professional Fire Fighters of NH	1,932.32
P01263	Professional Firefighters of Hudson	2,928.26
P01268	Professional Law Enforcement	578.00
P01271	Professional Vehicle Corporation	200.00
P01277	Professor's Pizza	490.00
P01281	Protect My Ministry LLC	80.10
P01303	Prototek Corporation	1,540.00
P01410	Public Agency Training Council	650.00
P01575	Purcell, Scott	564.00
P01576	Purchase Power	1,020.99
Q00175	Quill Corporation	335.73
R00100	R. White Equipment Center, Inc.	75.52
R00005	R.A.D. Systems, Inc.	100.00
R00025	R.B. Allen Co., Inc.	570.68
R00027	R.B.G. Inc.	5,402.78
R00069	R.C. Welding LLC	8,460.00
TV1592	RDP Water Systems	180.00
TV1552	RES/Title Inc	2,221.90
R00253	Radio IP Software, Inc.	1,933.15
R00254	Radio Technology, Inc.	819.00
TV1636	Radziewicz, Rebecca	293.70
R00303	Ramsey, Stuart	23.81
R00310	Randolph Jr, William	90.00
R00346	Ray Allen Manufacturing Co., Inc.	38.58
R00403	Ready Refresh	664.27
TV1606	Rebello, Jason	25.00
R00415	Red Brick Clothing Company	6,774.10
TV1661	Red Oak Apartment Homes Inc	632.50
R00446	Relyco Sales, Inc.	384.44
R00511	Reserve Account	1,800.00
R00539	Rich, Gregory	126.00
R00234	Ricoh USA Inc.	22,926.48
R00235	Ricoh, USA Inc	7,986.81
R00566	Ripaldi Construction Services, Inc.	7,540.00
S00050	Robert G Redfern	990.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R00592	Robert H Lord Company Inc	13,270.00
R00637	Rockingham Emergency	81.25
R00732	Rodgers Memorial Library	251,031.00
TV1529	Rodrigues, Manuel	42.10
R00802	Roger Williams University	55.00
R00900	Roller Kingdom	3,325.00
R01216	Route 3A Motors, Inc.	1,690.37
R01229	Royal Tours LLC	40,521.00
R01343	Rudy, Jonathan M	348.00
R01499	Ruigrok, Sara	167.00
TV1610	Rutups, Jonathan	101.00
R01748	Rymes Propane & Oil	11,055.73
S01205	S/N/F Construction Mgmt LLC	175.50
S00616	SFC Engineering Partnership, Inc.	2,100.00
TV1625	SL Chasse Steel	224.02
A01905	SOLitude Lake Management LLC	16,453.00
S00077	Saavedra, Javier	2,206.00
S00175	Safe Surfaces NH LLC	605.15
S00193	SafetyNet Tracking Systems	562.00
S00260	Salvation Army	1,000.00
S00275	Sam's Club	45.00
S00292	Sanders Searches LLC	3,712.24
S01060	Sanger, Stephen	484.00
S00339	Sanitary Equipment Company Inc	2,328.13
S00296	Sansing, Steve	840.00
S00303	Sansoucy PE LLC, George E.	27,794.51
S00291	Santander Bank N A	173,714.49
TV1600	Santos, Mary	16.50
S00312	Sarris, John	592.00
TV1688	Savard, Cheryl	27.54
TV1516	Savoie, Nancy	40.00
S00336	Scharn, Adam J	200.50
S00518	Scott Merriman, Inc.	810.00
S00515	Scotti, Thomas	300.00
TV1502	Scovil, Linda	23.89
S00558	Seagrave Fire Apparatus LLC	8,587.28
S00597	Securitas Electronic Security Inc	2,721.17
TV1141	Sedlewicz, Judith	80.00
TV1546	Senecal, Daniel or Susan	77.01
TV1662	Sharma, Deepak	346.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1547	Shaver Tr,, Robert or Judith	29.59
S00651	Shaw-Kilbury, Donna Lee	34.83
S00860	Sherwin-Williams	255.54
S00910	Showtime Computers & Supplies	219.75
TV1535	Sides, Carol	20.00
S00917	Sig Sauer Academy	780.00
S00935	Silva, Scott	1,378.00
S00938	Simmons, Tracey	67.53
S00940	Simons Uniforms	3,673.50
S01033	SiteOne Landscape Supply Holding, LLC	1,663.08
S01030	Siteman, Michael	260.00
S01048	Skillings & Sons, Inc.	1,483.55
S01061	Small, Dustin	161.97
TV1509	Smalley, Rob	80.00
S01175	Smith Plumbing & Heating, LLC	22,362.70
T01369	Smith, Dale Edward	4,250.00
TV1637	Smith, Marjorie Trustee	36.10
TV1666	Smith, Michael	134.57
TV1595	Smolak & Vaughn LLP	847.92
TV1605	Somero, Raymond	38.67
TV1649	Somers Jr, Alfred W	44.50
S01325	Souhegan Mutual Fire Aid Assoc	3,187.50
S01490	Sousa Realty & Development Corp.	13,267.00
S01530	Southern NH Medical Center	137.50
S01537	Southern NH Pest Control	2,386.00
S01535	Southern New Hampshire Special	5,000.00
S01550	Southworth-Milton, Inc.	37,097.51
S01650	Special Olympics of New Hampshire	280.00
TV1628	Sperazzo, Richard	55.00
S01740	Sport Supply Group-BSN	8,731.50
TV1647	St Pierre, Maria	30.38
S00236	St. Germain, Roland	585.00
S00252	St. Joseph Business & Health	18,520.30
S00235	St. Joseph Community Services, Inc.	7,670.00
S00251	St. Joseph Hospital	698.00
S00264	St.John XXIII Food Pantry of Hudson	6,000.00
S01761	Stagedrop LLC	1,152.86
S01765	Stanley Convergent Security Solution	1,736.16
S01782	Staples Business Advantage	2,424.57
S01855	State of NH - Criminal Records	120.25

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S01867	State of NH-DHHS	42.50
S01866	State of New Hampshire - U.C.	6,877.83
S01861	State of New Hampshire, DMV	64.00
S02058	Statewide Communications, Inc.	24,876.55
S02160	Stearns, Dale P.	210.00
TV1663	Stellar Motor Group	61.32
TV0529	Stevens, James	23.89
TV1549	Stevens, Tracy	50.00
S02250	Still's Power Equipment Co.	3,036.39
S02612	Stormwind Studios	3,980.00
S02610	Stratham Tire, Inc.	202.00
TV1617	Stroh, Brendan	35.06
S00653	Strout-Lizotte, Christine	89.84
S02677	Structure Tone LLC	758,289.24
S02680	Stryker Medical	13,051.73
TV1567	Sullivan, Ann	23.89
S02884	Sullivan, Michael J.	200.00
S02868	Sullivan, Thomas	70.00
S02900	Summit Ergonomics	120.00
TV1120	SunRun	127.24
TV1640	Swanburg, Peter	38.43
S03555	Sweeney Title Service	1,727.47
TV1678	Sweeney, Dustin G	1,844.19
S01781	Swendsboe, Neil H.	2,260.31
T00204	TAPCO	240.55
T01033	TMDE Calibration Lab, Inc.	1,658.02
T00100	TST Hydraulics, Inc.	5,506.27
T00147	Tactical Medical Solutions, Inc.	2,198.30
K01292	Talty, Christopher	4,439.00
TV0101	Talty, Christopher	639.16
T00209	Tarbell & Brodich, PA	78,940.51
T00212	Tardif, Chloe M.	93.00
T00250	Tate Brothers Paving	3,000.00
TV1551	Tate, Steven W	22.00
TV1664	Tate, William	231.12
T00353	Team Wendy LLC	1,029.12
T00502	Teleflex LLC	2,932.50
T00500	Telegraph Publishing Co.	3,018.35
T00542	Terminix	353.00
TV1641	Terwilliger, Kevin or Taryn	64.54

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00300	The Barking Dog, LTD	201.60
F00930	The Front Door Agency, Inc.	4,360.00
H00086	The Hope Group	2,967.07
O00159	The Ockers Company	4,385.00
T00722	Thorn, Donna	2,950.00
T00735	Thurston's Tool Co.	4,289.80
T00787	Ti-Sales	79,179.23
T00795	Tierney, Paige	19.99
T00825	Tightrope Media Systems	9,901.54
TV1540	Tillman, Gary	43.69
T00979	Tim's Turf & Landscaping Materials	3,614.00
T01001	Timberlane Coach Company	4,701.00
T00990	Timpe, Steve	480.00
T01032	Tip Top Tree Service & Landscaping	2,500.00
T01034	Tire Warehouse	11,720.68
T01018	Tomahawk Live Trap, LLC	187.35
T01075	Town of Hudson Sewer Utility	3,635.23
T01079	Town of Hudson Water Utility	296,929.30
T01103	Town of Litchfield	31,491.86
TV1635	Tracey, Moira	54.57
T01367	Tracy, Justin	70.00
PO1291	Traub, Stephen G.	920.00
T01551	Treasurer State of New Hampshire	1,500.00
T01586	Treasurer, State of NH- DOA	9,510.00
T01589	Treasurer, State of NH- Secretary	225.00
T01603	Treasurer, State of NH-BOF	100.00
T01545	Treasurer, State of NH-DOL	400.00
T01518	Treasurer, State of NH-NHPHL	1,920.00
T01506	Treasurer, State of NH-Parks & Rec	235.00
T01585	Treasurer, State of NH-VWA	150.00
T01393	Treasurer, State of NH-Vital Record	32,215.00
T01592	Tri State Hood & Duct, LLC	800.00
N01450	Tri-Tech Forensics Inc	456.48
T01604	TriState Generator LLC	4,900.00
T015888	TriState Generator LLC	10,759.70
T01605	Triangle Portable Services	10,985.91
T01606	Trimmers Landscaping, Inc.	3,825.00
T01069	Triple L Lumber Co. Inc.	2,450.00
T01601	Tritech Software Systems	64,964.58
T01650	Trustees of the Trust Funds	231,720.00

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**Accounts Payable Charges**  
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
T01713	Turgeon, Jean	1,300.00
T01716	Twardosky, Jason	75.00
U00018	UMASS Lowell	100.00
U00797	UNH Business Service Ctr.	79.00
U00928	UPS Store #5997	205.17
U00071	USA Bluebook	1,481.37
U00075	USA Softball of New Hampshire	405.00
U00042	USPCA	50.00
U00010	Undercofler, Joseph	145.75
U00100	Ungaro, Gianni	209.00
U00100	Union Leader Corporation-Advertising	2,877.57
U00099	Union Leader Corporation-Subscriptions	603.20
U00015	United Rentals Shared	688.20
U00038	United States Postal Service	35,000.00
U00675	Universal Signworks	128.00
U00900	Unlimited Doors LLC	11,370.00
U01007	Urban, Janet	1,000.00
U01105	Utility Service Co., Inc.	154,093.00
TV1674	VFB Trust	2,593.91
V00037	Vachon, Michelle	94.97
V00073	Vail, John	270.00
V00040	Vanasse Hangen Brustlin, Inc.	62,004.60
B00654	Vegetation Control Service	1,664.00
V00124	Vehicle Service Group LLC	75,873.69
V00126	Venskus Jr, Joseph	55.00
V00136	Ver-Trans, Inc.	1,575.00
V00138	Veria Pizza	800.25
S01668	Veriato Inc	1,312.50
V00137	Verizon	222.76
V00140	Verizon Wireless	37,290.24
TV1570	Vestal, Dena	41.18
V00155	Vigeant, Leonard	1,103.00
V00165	Viking Roofing Inc	2,912.25
V00379	Vowels, Heather	50.00
TV1679	Vu, Tuan	3,439.57
W00009	W. B. Mason Co., Inc.	16,854.43
W00020	W. D. Perkins	15,056.20
W00684	WIN-911 Software	990.00
W00125	Wally's Pizza	614.97
W00151	Walmart Community BRC	20,322.46

**Town of Hudson, NH**  
**Accounts Payable Charges**  
**Fiscal Year July 1, 2018 through June 30, 2019**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1573	Ward, Joseph or Lisa	19.83
W00399	Water Country Corporation	1,379.54
W00400	Water Industries, Inc.	14,357.39
W00501	Wells Fargo Equipment Finance, Inc	57,706.04
TV1680	Wentzell, David J	1,948.69
TV1531	Wester, Helga	20.00
W00522	Westford China	989.70
W00538	Weston & Sampson Eng., Inc.	318,939.16
TV1014	Weston, Christine or John	50.00
W00546	Weston, Ryan	50.00
W00580	Wheelabrator Technologies Inc	150.00
W00637	Whitewater Inc	854,069.23
W00635	Whitney, Zachary	375.00
W00654	Wholey, Tim	2,987.00
W00093	Wibowo, Adi	1,230.85
W00091	Wicklander-Zulawski & Associates Inc	425.00
W00656	Wiegers, Darin	5,220.00
TV1569	Wilford, Reter or Cindy	308.64
W00733	Wilson Controls LLC	533.81
W00800	Wilson, Kathleen	232.12
W00911	Windham Police Department	660.00
TV1576	Wing, Eleanor	63.50
TV1544	Winship, Josee	50.00
W00849	Winter Equipment Company, Inc.	7,050.54
TV1665	Winthrop Management Corp	2,531.00
W00870	Witmer Public Safety Group, Inc.	5,144.10
W00877	Work 'n Leisure Products	49.95
W01059	Wright Electrical Motors	395.00
W01062	Wright Line LLC	435.00
W01066	Wright-Pierce	11,579.89
Y00012	Yankee Industrial Supply, LLC.	730.99
Y00076	Yates David, Sr.	306.32
Y00077	Yates, Kristin	60.00
Y00230	Yergeau, Anthony	1,103.00

**TOWN OF HUDSON,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

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*TOWN OF HUDSON, NEW HAMPSHIRE*  
*ANNUAL FINANCIAL REPORT*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2019*

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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, 2019, 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.

### *Summary of Opinions*

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Water Fund	Unmodified
Sewer Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

### *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 has not been determined.

*Town of Hudson*  
*Independent Auditor's Report*

*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 governmental activities of the Town of Hudson, as of June 30, 2019, 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.

*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, 2019, 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.

*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 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.

December 31, 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, 2019. 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 \$18,840,664 (net position) for the fiscal year reported. This is a change of \$2,646,998 in comparison to the prior year. Of that amount at June 30, 2019, \$(8,548,873) is considered unrestricted (unrestricted net position), a decrease of \$301,616 in comparison to the prior year. A factor for this change is that the Town used a portion of fund balance to fund the Communications capital reserve fund (\$200,000). 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 2019 was \$31,322,281 as compared to \$30,759,727 in the prior year, an increase of \$562,554 or 1.8%.
- At June 30, 2019, the Town's governmental funds reported a combined ending fund balance of \$35,915,241, a change of \$638,566 in comparison to prior year.
- At the end of the fiscal year, budgetary unassigned fund balance for the general fund was \$6,515,872, an increase of \$196,562 in comparison to the prior year.
- Total long-term debt (bonds payable) at the close of the fiscal year was \$8,735,000, a decrease of \$1,045,000 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 government, public safety, highways and streets, sanitation, water treatment and distribution, 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 11-12 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 13-16 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 22 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 17 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 60.

**Government-Wide Financial Analysis**

**Summary of Net Position**

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Current and other assets	\$ 72,408,679	\$ 70,757,386
Capital assets, not being depreciated	11,776,519	13,520,401
Capital assets, net of depreciation	21,225,834	15,870,761
Total assets	105,411,032	100,148,548
Deferred outflows of resources	7,175,766	8,218,225
Long-term liabilities outstanding	51,811,896	55,692,070
Other liabilities	24,195,796	22,965,681
Total liabilities	76,007,692	78,657,751
Deferred inflows of resources	17,738,442	13,515,356
Net position:		
Net investment in capital assets	22,225,848	18,891,976
Restricted	5,163,689	5,548,947
Unrestricted	(8,548,873)	(8,247,257)
Total net position	\$ 18,840,664	\$ 16,193,666

The largest portion of the Town's total net position (118% 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 (27.4% 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 \$(8,548,873) (-45.4% 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 reporting 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 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 \$2,646,998 or 16.3% 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 2019.

The following table provides a summary of the Town's changes in net position:

**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 \$35,915,241 an increase of \$638,566 or 1.8% in comparison with the prior year. This increase was due to \$304,565 increase in the Water Fund, a \$586,087 increase in the Sewer Fund, a \$80,504 increase in the other governmental funds and a \$332,590 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, budgetary unassigned fund balance of the General Fund was \$6,515,872, an increase of \$196,562 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.

**Summary of Changes in Net Position**

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	6,529,078	6,707,426
Operating grants and contributions	727,840	1,126,075
General revenues:		
Taxes	16,381,572	17,338,423
Licenses and permits	6,450,728	6,175,008
Unrestricted grants and contributions	1,286,282	1,282,909
Miscellaneous	<u>2,593,779</u>	<u>1,483,609</u>
Total revenues	<u>33,969,279</u>	<u>34,113,450</u>

Expenses:

General government	3,958,955	3,750,044
Public safety	15,324,519	15,455,458
Highways and streets	4,847,259	4,662,445
Sanitation	2,961,434	2,873,147
Water distribution & treatment	1,494,727	1,630,392
Health	108,368	95,968
Welfare	47,640	49,140
Culture and recreation	2,133,564	1,813,237
Conservation	57,254	27,552
Interest on long-term debt	<u>388,561</u>	<u>402,344</u>
al expenses	<u>31,322,281</u>	<u>30,759,727</u>
Change in net position	2,646,998	3,353,723
Beginning net position	<u>16,193,666</u>	<u>12,839,943</u>
Ending net position	<u>18,840,664</u>	<u>16,193,666</u>

**GENERAL FUND REVENUES**

Total general fund revenues and other financing sources increased 2.3% over fiscal year 2018

**Revenue Trends - General Fund**

Source	2019 Amount	% of Total	Increase/ (Decrease)	% Change
Taxes	\$ 16,415,831	56.6%	\$ (906,171)	-5.2%
Licenses and permits	6,130,837	21.1%	287,829	4.9%
Intergovernmental	2,011,723	6.9%	(375,045)	-15.7%
Charges for services	1,369,954	4.7%	(47,643)	-3.4%
Miscellaneous	<u>1,281,943</u>	<u>4.4%</u>	<u>739,738</u>	<u>136.4%</u>
Total	\$ 27,210,288	93.8%	\$ (301,292)	-1.1%
Transfers from other funds	110,000	0.4%	(15,000)	-12.0%
Inception of Capital Lease	<u>1,679,674</u>	<u>5.8%</u>	<u>972,997</u>	<u>137.7%</u>
Total	<u>\$ 28,999,962</u>	<u>100.0%</u>	<u>\$ 656,705</u>	<u>2.3%</u>

The general fund is heavily reliant on property taxes to support general fund operations and capital. Property taxes provided 56.6% of the Town's total general fund revenues, which is less than 2018 at 61.1% of total general fund revenues. Total taxes decreased \$906,171 over that of fiscal year 2018. The majority of this decrease is from an increase to assigned fund balance for tax abatements. Motor vehicle permit fees are the second largest revenue source with over \$6.1 million of revenues or 21.1% of the total, which is slightly higher than 2018 at 20.6%. Motor vehicle permit fees increased by \$287,829 or 4.9% in comparison with the prior year. Miscellaneous revenues increased by \$739,738 or 136.4%. Two reasons for the increase in miscellaneous revenues is that in 2019 the Town sold multiple tax deeded properties in the amount of \$423,352 and an increase in interest on investments of \$403,386.

### GENERAL FUND EXPENDITURES

Total general fund expenditures and transfers to other funds totaled \$29,332,642 an increase of \$564,254 or 2% over the previous fiscal year. The increase in expenditures was due to public safety expenditures.

#### Expenditure Trends - General Fund

	2019 Amount	% of Total Expenditures	Increase/ (Decrease)	% Change
General government	\$ 3,614,952	12.3%	\$ 178,389	5.2%
Public safety	16,223,002	55.3%	1,608,173	11.0%
Highways and streets	4,814,734	16.4%	(329,289)	-6.4%
Sanitation	1,635,265	5.6%	105,407	6.9%
Health	105,144	0.4%	4,786	4.8%
Welfare	47,101	0.2%	(273)	-0.6%
Culture and recreation	1,756,576	6.0%	16,783	1.0%
Conservation	56,254	0.2%	28,702	104.2%
Capital outlay	1,079,614	3.7%	(1,048,424)	-49.3%
<b>Total</b>	<b>\$ 29,332,642</b>	<b>100%</b>	<b>\$ 564,254</b>	<b>2.0%</b>
Transfers from other funds	-	0.0%	-	0.0%
<b>Total</b>	<b>\$ 29,332,642</b>	<b>100%</b>	<b>\$ 564,254</b>	<b>2.0%</b>

#### Budgetary Highlights

*The General Fund* – The operating budget was not amended in total appropriations during fiscal year 2019, however modifications were made to the allocation of appropriations. The fiscal year 2019 budget was set to utilize \$400,000 of unassigned fund balance to offset authorized expenditures. Actual expenditures were \$20,503 lower than budgeted expenditures. Actual revenues were \$837,409 higher than budgeted amounts. When including budget variances on transfers this resulted in a net positive variance to the budget of \$934,932.

A couple of functional areas of revenue that did not meet the budget was interest on property taxes. Property taxes was under budget by \$55,575. Motor vehicle permit fees were over budget by \$734,441.

The only functional areas which were slightly over expended were public safety, highway and streets, and sanitation. Public safety was over budget by \$18,194 this was primarily due to accrued time buyouts. Highway and streets was over budget by \$86,079. Sanitation was over budget by \$52,161. Overall, the Town expended 99.9% of the fiscal year 2019 final budget as compared to 99.9% in fiscal year 2018.

**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, 2019, was \$33,002,353 a change of \$3,611,191 from the prior year. The investment in capital assets includes land, land improvements, construction in progress, buildings, improvements, infrastructure, machinery, equipment and vehicles.

	<b>Governmental Activities</b>	
	<u>2019</u>	<u>2018</u>
Land and land improvements	10,896,358	10,955,636
Construction in progress	1,279,360	2,987,353
Buildings and building improvements	12,866,794	10,564,524
Machinery, equipment, and furnishings	5,314,313	3,562,201
Infrastructure	<u>2,645,528</u>	<u>1,321,448</u>
	<u><u>33,002,353</u></u>	<u><u>29,391,162</u></u>

At June 30, 2019, the depreciable capital assets for the Town were 38.7% depreciated. This compares to 43.7% as of June 30, 2018. This comparison indicates that the Town is adding or replacing capital assets more than they are depreciating, which is a positive financial indicator.

Additional information of the Town's capital assets may be found in Note 7 to the financial statements.

**Long-term Debt**

At June 30, 2019, the Town had total bonded debt outstanding of \$8,735,000. The Town did not issue any new debt in fiscal year 2019. A summary of outstanding debt is as follows:

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
General obligation bonds	\$ 8,735,000	\$ 9,780,000
Capital leases	2,041,505	719,186
Compensated absences	1,953,126	1,992,487
Accrued landfill post closure costs	161,000	117,000
Net other postemployment benefits	11,734,397	14,671,596
Net pension liability	<u>27,186,868</u>	<u>28,411,801</u>
Total long-term liabilities	<u>\$ 51,811,896</u>	<u>\$ 55,692,070</u>

Total long-term bonds outstanding at June 30, 2019 decreased by \$1,045,000 or 11% from June 30, 2018 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, 2019*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 44,908,681
Investments	20,055,485
Taxes receivables (net)	6,225,083
Account receivables (net)	836,859
Accrued interest receivable	56,365
Intergovernmental receivable	665
Special assessments receivable (net)	289,663
Inventory	15,150
Prepaid items	6,530
Tax deceded property, subject to resale	14,198
Capital assets:	
Land and construction in progress	11,776,519
Other capital assets, net of depreciation	21,225,834
Total assets	105,411,032
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	5,212,996
Amounts related to other postemployment benefits	1,962,770
Total deferred outflows of resources	7,175,766
<b>LIABILITIES</b>	
Accounts payable	861,144
Accrued salaries and benefits	234,587
Accrued interest payable	179,755
Intergovernmental payable	22,920,310
Long-term liabilities:	
Due within one year	1,375,287
Due in more than one year	50,436,609
Total liabilities	76,007,692
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	8,568,618
Unavailable revenue - special assessments	3,778,250
Amounts related to pensions	1,453,097
Amounts related to other postemployment benefits	3,938,477
Total deferred inflows of resources	17,738,442
<b>NET POSITION</b>	
Net investment in capital assets	22,225,848
Restricted	5,163,689
Unrestricted	(8,548,873)
Total net position	\$ 18,840,664

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, 2019

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 3,958,955	\$ 267,446	\$ -	\$ (3,691,509)
Public safety	15,324,519	954,206	167,793	(14,202,520)
Highways and streets	4,847,259	-	557,648	(4,289,611)
Sanitation	2,961,434	1,261,173	2,399	(1,697,862)
Water distribution and treatment	1,494,727	3,790,102	-	2,295,375
Health	108,368	-	-	(108,368)
Welfare	47,640	15,155	-	(32,485)
Culture and recreation	2,133,564	240,996	-	(1,892,568)
Conservation	57,254	-	-	(57,254)
Interest on long-term debt	388,561	-	-	(388,561)
Total governmental activities	<u>\$ 31,322,281</u>	<u>\$ 6,529,078</u>	<u>\$ 727,840</u>	<u>(24,065,363)</u>
General revenues:				
Taxes:				
Property				15,954,121
Other				427,451
Motor vehicle permit fees				5,734,441
Licenses and other fees				716,287
Grants and contributions not restricted to specific programs				1,286,282
Unrestricted investment earnings				1,851,584
Miscellaneous				742,195
Total general revenues				<u>26,712,361</u>
Change in net position				2,646,998
Net position, beginning				16,193,666
Net position, ending				<u>\$ 18,840,664</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-1**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2019**

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 36,101,325	\$ 6,729,968	\$ 1,246,022	\$ 831,366	\$ 44,908,681
Investments	3,739,787	3,976,788	12,109,732	229,178	20,055,485
Taxes receivable	6,283,129	-	-	-	6,283,129
Accounts receivable (net)	639,859	134,442	27,284	35,274	836,859
Accrued interest receivable	10,580	11,250	34,258	277	56,365
Intergovernmental receivable	665	-	-	-	665
Special assessments receivable (net)	-	-	289,663	-	289,663
Interfund receivable	437,078	59	-	-	437,137
Voluntary tax liens	181,051	-	-	-	181,051
Voluntary tax liens reserved until collected	(181,051)	-	-	-	(181,051)
Inventory	15,150	-	-	-	15,150
Prepaid items	6,530	-	-	-	6,530
Tax deeded property, subject to resale	14,198	-	-	-	14,198
<b>Total assets</b>	<b>\$ 47,248,301</b>	<b>\$ 10,852,507</b>	<b>\$ 13,706,959</b>	<b>\$ 1,096,095</b>	<b>\$ 72,903,862</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 768,033	\$ 69,139	\$ 21,552	\$ 2,420	\$ 861,144
Accrued salaries and benefits	224,669	2,043	4,837	3,038	234,587
Intergovernmental payable	22,920,310	-	-	-	22,920,310
Interfund payable	-	301,323	100,470	35,344	437,137
<b>Total liabilities</b>	<b>23,913,012</b>	<b>372,505</b>	<b>126,859</b>	<b>40,802</b>	<b>24,453,178</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - Property taxes	8,757,193	-	-	-	8,757,193
Unavailable revenue - Special assessments	-	3,529,140	249,110	-	3,778,250
<b>Total deferred inflows of resources</b>	<b>8,757,193</b>	<b>3,529,140</b>	<b>249,110</b>	<b>-</b>	<b>12,535,443</b>
<b>FUND BALANCES</b>					
Nonspendable	35,878	-	-	189,055	224,933
Restricted	560,991	2,900,121	996,063	517,459	4,974,634
Committed	5,645,817	4,050,741	12,334,927	348,779	22,380,264
Assigned	1,950,067	-	-	-	1,950,067
Unassigned	6,385,343	-	-	-	6,385,343
<b>Total fund balances</b>	<b>14,578,096</b>	<b>6,950,862</b>	<b>13,330,990</b>	<b>1,055,293</b>	<b>35,915,241</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 47,248,301</b>	<b>\$ 10,852,507</b>	<b>\$ 13,706,959</b>	<b>\$ 1,096,095</b>	<b>\$ 72,903,862</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 - Governmental Funds to the Statement of Net Position  
June 30, 2019*

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 35,915,241
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 46,406,171	
Less accumulated depreciation	<u>(13,403,818)</u>	
		33,002,353
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 5,212,996	
Deferred inflows of resources related to pensions	(1,453,097)	
Deferred outflows of resources related to OPEB	1,962,770	
Deferred inflows of resources related to OPEB	<u>(3,938,477)</u>	
		1,784,192
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (437,137)	
Payables	<u>437,137</u>	
		-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		188,575
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(58,046)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(179,755)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 8,735,000	
Capital leases	2,041,505	
Compensated absences	1,953,126	
Accrued landfill postclosure care costs	161,000	
Net pension liability	27,186,868	
Other postemployment benefits	<u>11,734,397</u>	
		<u>(51,811,896)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 18,840,664</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, 2019**

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 16,415,831	\$ -	\$ -	\$ -	\$ 16,415,831
Licenses and permits	6,130,837	-	-	319,891	6,450,728
Intergovernmental receivable	2,011,723	-	2,399	-	2,014,122
Charges for services	1,369,954	3,790,102	1,261,173	107,849	6,529,078
Miscellaneous	1,281,943	481,182	801,943	64,600	2,629,668
Total revenues	<u>27,210,288</u>	<u>4,271,284</u>	<u>2,065,515</u>	<u>492,340</u>	<u>34,039,427</u>
<b>EXPENDITURES</b>					
Current:					
General government	3,614,952	-	-	284,837	3,899,789
Public safety	16,223,002	-	-	-	16,223,002
Highways and streets	4,814,734	-	-	-	4,814,734
Water distribution and treatment	-	2,492,876	-	-	2,492,876
Sanitation	1,635,265	-	911,228	-	2,546,493
Health	105,144	-	-	-	105,144
Welfare	47,101	-	-	-	47,101
Culture and recreation	1,756,576	-	-	91,725	1,848,301
Conservation	56,254	-	-	-	56,254
Debt service:					
Principal	-	1,045,000	-	-	1,045,000
Interest	-	362,843	-	-	362,843
Capital outlay	1,079,614	-	524,200	35,274	1,639,088
Total expenditures	<u>29,332,642</u>	<u>3,900,719</u>	<u>1,435,428</u>	<u>411,836</u>	<u>35,080,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,122,354)</u>	<u>370,565</u>	<u>630,087</u>	<u>80,504</u>	<u>(1,041,198)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	110,000	-	-	-	110,000
Transfers out	-	(66,000)	(44,000)	-	(110,000)
Inception of capital leases	1,679,764	-	-	-	1,679,764
Total other financing sources (uses)	<u>1,789,764</u>	<u>(66,000)</u>	<u>(44,000)</u>	<u>-</u>	<u>1,679,764</u>
Net change in fund balances	(332,590)	304,565	586,087	80,504	638,566
Fund balances, beginning	14,910,686	6,646,297	12,744,903	974,789	35,276,675
Fund balances, ending	<u>\$ 14,578,096</u>	<u>\$ 6,950,862</u>	<u>\$ 13,330,990</u>	<u>\$ 1,055,293</u>	<u>\$ 35,915,241</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4*  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2019*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 638,566
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 4,980,644	
Depreciation expense	<u>(1,332,270)</u>	3,648,374
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		
		(37,183)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (110,000)	
Transfers out	<u>110,000</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 deferred tax revenue	\$ (38,293)	
Change in allowance for uncollectible property taxes	<u>4,034</u>	(34,259)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Inception of capital leases	\$ (1,679,764)	
Repayment of bond principal	1,045,000	
Repayment of capital leases	<u>357,445</u>	(277,319)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (25,718)	
Decrease in compensated absences payable	39,361	
Increase in accrued landfill postclosure care costs	(44,000)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(156,735)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(1,104,089)</u>	(1,291,181)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 2,646,998</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, 2019**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 16,725,613	\$ 16,725,613	\$ 16,233,977	\$ (491,636)
Licenses and permits	5,425,400	5,425,400	6,130,837	705,437
Intergovernmental receivable	3,342,936	2,168,607	2,011,723	(156,884)
Charges for services	1,350,000	1,350,000	1,369,954	19,954
Miscellaneous	178,000	214,876	975,414	760,538
Total revenues	<u>27,021,949</u>	<u>25,884,496</u>	<u>26,721,905</u>	<u>837,409</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,806,608	3,728,308	3,637,295	91,013
Public safety	14,652,533	14,750,312	14,768,506	(18,194)
Highways and streets	4,321,544	4,409,612	4,495,691	(86,079)
Sanitation	1,583,104	1,583,104	1,635,265	(52,161)
Health	110,324	110,324	105,144	5,180
Welfare	85,000	85,000	47,101	37,899
Culture and recreation	599,396	580,396	541,566	38,830
Capital outlay	1,721,000	240,000	235,985	4,015
Total expenditures	<u>26,879,509</u>	<u>25,487,056</u>	<u>25,466,553</u>	<u>20,503</u>
Excess of revenues over expenditures	<u>142,440</u>	<u>397,440</u>	<u>1,255,352</u>	<u>857,912</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	220,790	165,790	244,396	78,606
Transfers out	(1,363,230)	(1,363,230)	(1,364,816)	(1,586)
Total other financing sources (uses)	<u>(1,142,440)</u>	<u>(1,197,440)</u>	<u>(1,120,420)</u>	<u>77,020</u>
Net change in fund balances	<u>\$ (1,000,000)</u>	<u>\$ (800,000)</u>	134,932	<u>\$ 934,932</u>
Decrease in nonspendable fund balance			21,155	
Increase in restricted fund balance			(2,901)	
Decrease in committed fund balance (non-encumbrances)			345,000	
Increase in assigned fund balance (non-encumbrances)			(301,624)	
Unassigned fund balance, beginning			<u>6,319,310</u>	
Unassigned fund balance, ending			<u>\$ 6,515,872</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, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for services	\$ 3,917,907	\$ 3,790,102	\$ (127,805)
Miscellaneous	5,000	60,311	55,311
Total revenues	<u>3,922,907</u>	<u>3,850,413</u>	<u>(72,494)</u>
<b>EXPENDITURES</b>			
Current:			
Water distribution and treatment	2,549,063	2,492,876	56,187
Debt service:			
Principal	1,045,000	1,045,000	-
Interest	362,844	362,843	1
Total expenditures	<u>3,956,907</u>	<u>3,900,719</u>	<u>56,188</u>
Deficiency of revenues under expenditures	<u>(34,000)</u>	<u>(50,306)</u>	<u>(16,306)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(66,000)</u>	<u>(66,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (100,000)</u>	<u>(116,306)</u>	<u>\$ (16,306)</u>
Restricted fund balance, beginning		<u>3,016,427</u>	
Restricted fund balance, ending		<u>\$ 2,900,121</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, 2019*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental receivable	\$ 2,400	\$ 2,399	\$ (1)
Charges for services	2,214,792	1,261,173	(953,619)
Miscellaneous	26,000	25,295	(705)
Total revenues	<u>2,243,192</u>	<u>1,288,867</u>	<u>(954,325)</u>
<b>EXPENDITURES</b>			
Current:			
Sanitation	1,083,163	911,228	171,935
Interest	1,116,029	524,200	591,829
Capital outlay	<u>2,199,192</u>	<u>1,435,428</u>	<u>763,764</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>44,000</u>	<u>(146,561)</u>	<u>(190,561)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(44,000)</u>	<u>(44,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(190,561)</u>	<u>\$ (190,561)</u>
Restricted fund balance, beginning		<u>1,186,624</u>	
Restricted fund balance, ending		<u>\$ 996,063</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, 2019**

	Private Purpose Trust	Agency
<b>ASSETS</b>		
Cash and cash equivalents	\$ 21	\$ 1,843,534
Investments	1,330	837,814
Accrued interest receivable	2	2,370
Total assets	<u>1,353</u>	<u>\$ 2,683,718</u>
<b>LIABILITIES</b>		
Intergovernmental payable	-	\$ 1,257,194
Escrow and performance deposits	-	1,426,524
Total liabilities	<u>-</u>	<u>\$ 2,683,718</u>
<b>NET POSITION</b>		
Held in trust for specific purposes	<u>\$ 1,353</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, 2019**

	Private Purpose Trust
<b>ADDITIONS</b>	
New funds	\$ 1,800
Interest	30
Total additions	1,830
<b>DEDUCTIONS</b>	
Scholarships	1,500
Change in net position	330
Net position, beginning	1,023
Net position, ending	\$ 1,353

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, 2019**

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*TOWN OF HUDSON, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2019*

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**TOWN OF HUDSON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. 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 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 be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special

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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 GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library, conservation, land use change tax, senior activities, and expendable trust funds are consolidated in the general fund.

**Sewer Fund** – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines.

**Water Fund** – accounts for the activities related to the operation of the water treatment plant, wells, and water system.

Additionally, the Town reports the following fund types:

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Capital Projects Funds** – are used to account for the financial resources and activities relating to specific construction projects.

**Permanent Funds** – are 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 six 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.

***I-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.”

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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.

***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.

**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.

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***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.

***1-G Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

***1-H Capital Assets***

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$5,000 or more and an estimate useful life in excess of one year for capitalization of depreciable assets. 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
<b>Capital Asset Classes:</b>	
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20
Infrastructure	7-50

***1-I Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” 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, 2018 and October 15, 2018, and due on July 2, 2018 and December 3, 2018. Effective April 1, 2019 for any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. Prior to April 1, 2019 the rates were 12% and 18% respectively.

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, 2019 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, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,956,686,043
For all other taxes	\$ 3,109,246,743

The tax rates and amounts assessed for the year ended June 30, 2019 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.54	\$ 17,224,086
School portion:		
State of New Hampshire	\$2.14	6,325,203
Local	\$11.27	35,048,953
County portion	\$1.15	3,571,138
Total	\$20.10	\$ 62,169,380

***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, 2019.

***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 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.

***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 Statement of Net Position.

***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.

***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

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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 due 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.

**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.

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**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/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory 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 2019, \$600,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$200,000 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)	\$ 26,966,301
Adjustment:	
Basis difference:	
Inception of capital leases	1,679,764
GASB Statement No. 54:	
To record revenue of the blended funds	454,124
To eliminate transfers between blended funds	(134,396)
Change in deferred tax revenue relating to 60-day revenue recognition	38,293
Change in allowance for uncollectible property taxes	(4,034)
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,000,052</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 26,831,369
Adjustment:	
Basis differences:	
Inception of capital leases	1,679,764
Encumbrances, beginning	1,276,642
Encumbrances, ending	(371,581)
GASB Statement No. 54:	
To record expenditures of the blended funds	1,281,264
To eliminate transfers between blended funds	(1,364,816)
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,332,642</u>

The following reconciles the *water fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,850,413
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	420,871
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,271,284</u>

The following reconciles the *sewer fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-3 (budgetary basis)	\$ 1,288,867
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	776,648
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,065,515</u>

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**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 \$46,752,236 and the bank balances totaled \$46,964,660. Petty cash totaled \$2,400.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 44,908,681
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	1,843,555
Total cash and cash equivalents	\$ 46,752,236

**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 as of June 30, 2019:

	Fair Value Hierarchy		Total
	Level 1	Level 2	
Investments type:			
Common stock	\$ 1,439,470	\$ -	\$ 1,439,470
Corporate bonds	-	3,997,742	3,997,742
Equity mutual funds	9,620,184	-	9,620,184
Fixed income mutual funds	-	840,339	840,339
Real estate/tangible assets	258,649	-	258,649
U.S. Government agency bonds	-	4,738,245	4,738,245
Total fair value of investments	\$ 11,318,303	\$ 9,576,326	\$ 20,894,629

**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. The Town has the following remaining maturities remaining at June 30, 2019:

Investments Type	Reported Balance	Remaining Maturity (in Years)			Exempt from Disclosure
		Less than 1 Year	1-5 Years	5-10 Years	
Common stock	\$ 1,439,470	\$ -	\$ -	\$ -	\$ 1,439,470
Corporate bonds	3,997,742	1,000,743	1,092,353	1,904,646	-
Equity mutual funds	9,620,184	-	-	-	9,620,184
Fixed income mutual funds	840,339	-	-	-	840,339
Real estate/tangible assets	258,649	-	-	-	258,649
U.S. Government agency bonds	4,738,245	1,226,311	2,989,501	522,433	-
Total	\$ 20,894,629	\$ 2,227,054	\$ 4,081,854	\$ 2,427,079	\$ 12,158,642

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**Credit Risk** – The Board of Selectmen’s investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio with the objective of mitigating credit risk. The Trustees of Trust Funds 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:

Investments Type	Exempt From Disclosure	Rating as of Year End*		
		AA	A	BBB
Common stock	\$ 1,439,470	\$ -	\$ -	\$ -
Corporate bonds	-	1,184,860	1,797,180	1,015,702
Equity mutual funds	9,620,184	-	-	-
Fixed income mutual funds	840,339	-	-	-
Real estate/tangible assets	258,649	-	-	-
U.S. Government agency bonds	-	4,738,245	-	-
<b>Total</b>	<b>\$ 12,158,642</b>	<b>\$ 5,923,105</b>	<b>\$ 1,797,180</b>	<b>\$ 1,015,702</b>

\*Per Standards and Poor’s

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Board of Selectmen investments shall be fully collateralized with the delivery of U.S. Government obligations, U.S. Government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 100% of the deposits in each case. The Trustees of Trust Funds investments in certificates of deposits (if any), any balances in excess of FDIC will be collateralized.

**Concentration of Credit Risk** – The Board of Selectmen places no limit on the amount it may invest in any one issuer. The Trustee of Trust Funds may be invested in the following instruments listed up to the maximum percentages show below:

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 exceed 5% of the Town’s total investments. Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 20,055,485
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	839,144
<b>Total investments</b>	<b>\$ 20,894,629</b>

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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, 2019. The amount has been reduced by an allowance for an estimated uncollectible amount of \$58,046. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2018	\$ 5,508,178	\$ 5,508,178
Unredeemed (under tax lien):		
Levy of 2017	469,960	469,960
Levy of 2016	231,181	231,181
Levies of 2015 and prior	56,723	56,723
Yield	14	14
Land use change	17,000	17,000
Excavation	73	73
Less: allowance for estimated uncollectible taxes	(58,046) *	-
Net taxes receivable	<u>\$ 6,225,083</u>	<u>\$ 6,283,129</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, 2019, 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, 2019 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General	Water	Sewer	Other Governmental Funds	Total
Receivables:					
Accounts	\$ 770,231	\$ 279,442	\$ 35,313	\$ 35,274	\$ 1,120,260
Accrued interest	10,580	11,250	34,258	277	56,365
Intergovernmental	665	-	-	-	665
Special assessments	-	-	289,663	-	289,663
Voluntary tax liens	181,051	-	-	-	181,051
Gross receivables	<u>962,527</u>	<u>290,692</u>	<u>359,234</u>	<u>35,551</u>	<u>1,648,004</u>
Less: allowance for uncollectibles	(311,423)	(145,000)	(8,029)	-	(464,452)
Net total receivables	<u>\$ 651,104</u>	<u>\$ 145,692</u>	<u>\$ 351,205</u>	<u>\$ 35,551</u>	<u>\$ 1,183,552</u>

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**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,533,048	\$ -	\$ (35,889)	\$ 10,497,159
Construction in progress	2,987,353	1,279,360	(2,987,353)	1,279,360
Total capital assets not being depreciated	<u>13,520,401</u>	<u>1,279,360</u>	<u>(3,023,242)</u>	<u>11,776,519</u>
Being depreciated:				
Land improvements	467,788	-	-	467,788
Buildings and building improvements	17,545,120	2,815,345	-	20,360,465
Machinery, equipment, and vehicles	8,774,191	2,436,258	(231,266)	10,979,183
Infrastructure	1,385,182	1,437,034	-	2,822,216
Total capital assets being depreciated	<u>28,172,281</u>	<u>6,688,637</u>	<u>(231,266)</u>	<u>34,629,652</u>
Total all capital assets	<u>41,692,682</u>	<u>7,967,997</u>	<u>(3,254,508)</u>	<u>46,406,171</u>
Less accumulated depreciation:				
Land improvements	(45,200)	(23,389)	-	(68,589)
Buildings and building improvements	(6,980,596)	(513,075)	-	(7,493,671)
Machinery, equipment, and vehicles	(5,211,990)	(682,852)	229,972	(5,664,870)
Infrastructure	(63,734)	(112,954)	-	(176,688)
Total accumulated depreciation	<u>(12,301,520)</u>	<u>(1,332,270)</u>	<u>229,972</u>	<u>(13,403,818)</u>
Net book value, capital assets being depreciated	<u>15,870,761</u>	<u>5,356,367</u>	<u>(1,294)</u>	<u>21,225,834</u>
Net book value, all governmental activities capital assets	<u>\$ 29,391,162</u>	<u>\$ 6,635,727</u>	<u>\$ (3,024,536)</u>	<u>\$ 33,002,353</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	\$ 63,851
Public safety	508,577
Highways and streets	346,429
Sanitation	12,478
Water	121,727
Culture and recreation	279,208
Total depreciation expense	<u>\$ 1,332,270</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

*Interfund Balances* - The composition of interfund balances as of June 30, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 301,323
	Sewer	100,411
	Nonmajor	35,344
	Sewer	59
Water		<u>\$ 437,137</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, 2019 is as follows:

	Transfers In:
	General Fund
Transfers out:	
Water fund	\$ 66,000
Sewer fund	44,000
Total	\$ 110,000

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, 2019 are as follows:

General fund:	
Taxes due to the Hudson School District	\$ 20,725,537
Taxes and fees due to Hillsborough County	1,794,399
Contributions due to the New Hampshire Retirement System	375,534
Fees due to the State of New Hampshire	24,000
Other amounts due to governments	840
Total general fund	22,920,310
Agency funds:	
Balance of trust funds belonging to the Hudson School District	853,394
Impact fees belonging to the Hudson School District	403,800
Total agency funds	1,257,194
Total intergovernmental payables due	\$ 48,355,008

**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources are as follows:

	Governmental Activities
Amounts related to pensions, see Note 14	\$ 5,212,996
Amounts related to OPEB, see Note 15	1,962,770
Total deferred inflows of resources	\$ 7,175,766

Deferred inflows of resources are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund
Property taxes levied prior to their due date	\$ 8,568,618	\$ 8,568,618	\$ -	\$ -
Deferred property taxes not collected within 60 days of fiscal year-end	-	188,575	-	-
Hookup fees not currently available	3,529,140	-	3,529,140	-
Betterment assessments not currently available	249,110	-	-	249,110
Amounts related to pensions, see Note 14	1,453,097	-	-	-
Amounts related to OPEB, see Note 15	3,938,477	-	-	-
Total deferred inflows of resources	\$ 17,738,442	\$ 8,757,193	\$ 3,529,140	\$ 249,110

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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, 2019
Capital lease obligations:		
Volvo Excavator	2.84%	\$ 119,144
Seagrave Fire Apparatus	2.99%	405,250
Street Sweeper	5.40%	52,810
2 Ford F-450s and 3 Ford F-350s	5.45%	164,649
Seagrave Fire Aerial Truck	3.79%	843,877
Seagrave Fire Pumper	3.99%	455,775
Total capital lease obligations		\$ 2,041,505

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Volvo Excavator	\$ 220,282
Seagrave Fire Apparatus	577,148
Street Sweeper	270,892
2 Ford F-450s and 3 Ford F-350s	234,596
Seagrave Fire Aerial Truck	1,142,060
Seagrave Fire Pumper	627,818
Total equipment	3,072,796
Less: accumulated depreciation	265,603
Total capital lease equipment	\$ 2,807,193

The annual requirements to amortize the capital leases payable as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2020	\$ 374,510
2021	320,331
2022	320,333
2023	278,338
2024	231,421
2025-2029	867,975
Total requirements	2,392,908
Less: interest	351,403
Present value of remaining payments	\$ 2,041,505

Amortization of lease equipment under capital assets is included with depreciation expense.

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**NOTE 12 – OVER-LAPPING DEBT**

The Town is responsible for its proportionate share of the debt held by the City of Nashua. As of June 30, 2019 the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	\$ 5,971,729	12.58%	\$ 751,244

**NOTE 13 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
General obligation bonds	\$ 9,780,000	\$ -	\$ (1,045,000)	\$ 8,735,000	\$ 1,035,000
Capital leases	719,186	1,679,764	(357,445)	2,041,505	298,447
Compensated absences	1,992,487	-	(39,361)	1,953,126	25,740
Accrued landfill closure and postclosure care costs	117,000	44,000	-	161,000	16,100
Net pension liability	28,411,801	-	(1,224,933)	27,186,868	-
Net other postemployment benefits	14,671,596	-	(2,937,199)	11,734,397	-
Total long-term liabilities	\$ 55,692,070	\$ 1,723,764	\$ (5,603,938)	\$ 51,811,896	\$ 1,375,287

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2019
General obligation bonds payable:					
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 665,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	8,070,000
Total					\$ 8,735,000

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
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	1,005,000	135,406	1,140,406
2025-2028	3,650,000	159,075	3,809,075
Totals	\$ 8,735,000	\$ 1,310,525	\$ 10,045,525

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 \$161,000 as of June 30, 2019. The estimated total current cost of the landfill postclosure care (\$16,100) 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, 2019. 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. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2019, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2019 was \$2,487,709, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2019 the Town reported a liability of \$27,186,868 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.56460488% which was a decrease of .01310644% from its proportion measured as of June 30, 2017.

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For the year ended June 30, 2019, the Town recognized pension expense of \$2,681,106. At June 30, 2019 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	\$ 627,471	\$ 603,836
Changes in assumptions	1,881,466	-
Net difference between projected and actual investment earnings on pension plan investments	-	629,128
Differences between expected and actual experience	217,000	220,133
Contributions subsequent to the measurement date	2,487,059	-
Total	\$ 5,212,996	\$ 1,453,097

The \$2,487,059 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2019	\$ 1,111,991
2020	910,031
2021	(549,446)
2022	(199,736)
2023	-
Thereafter	-
Totals	\$ 1,272,840

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 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, 2018 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 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
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%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
<b>Total</b>	<b>100.00%</b>	

**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, 2018	\$ 36,172,350	\$ 27,186,868	\$ 19,656,759

**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 2018 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 year 2018 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 2018, 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 2019, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2019 was \$310,155, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** – At June 30, 2019, the Town reported a liability of \$3,083,911 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, 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, 2018, the Town’s proportion was .67356986% which was an increase of .21361268% from its proportion measured as of June 30, 2017.

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For the year ended June 30, 2019, the Town recognized OPEB expense of \$1,073,444. At June 30, 2019, 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	\$ 207,877	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	9,799
Differences between expected and actual experience	18,102	-
Contributions subsequent to the measurement date	310,155	-
Total	\$ 536,134	\$ 9,799

The \$310,155 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, 2020. 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,	
2019	\$ 222,922
2020	(3,057)
2021	(3,057)
2022	(628)
2023	-
Thereafter	-
Totals	\$ 216,180

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. 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, 2018 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.

**TOWN OF HUDSON, NEW HAMPSHIRE**  
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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2018 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, 2018	\$ 3,209,748	\$ 3,083,911	\$ 2,731,419

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**15-B Town of Hudson Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**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 the HealthTrust.

**Employees Covered by Benefit Terms** – At July 1, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	173
Total participants covered by OPEB plan	191

**Total OPEB Liability** – The Town’s total OPEB liability of \$8,650,486 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2018.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$8,650,486 in the July 1, 2018 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:	3.50%
Healthcare Cost Trend Rates:	
Current Year Trend	16.30%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2029
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, 2018.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Rate 2006).

**Changes in the Total OPEB Liability**

	June 30,	
	2018	2019
OPEB liability beginning of year	\$ 11,734,293	\$ 12,568,516
Changes for the year:		
Service cost	615,479	423,696
Interest	331,976	281,134
Assumption changes and difference between actual and expected experience	58,775	(4,449,372)
Benefit payments	(172,007)	(173,488)
OPEB liability end of year	\$ 12,568,516	\$ 8,650,486

**Sensitivity of the Town’s OPEB Liability to Changes in the Discount Rate** – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.50%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$7,973,006 or by 7.83%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$9,378,045 or by 8.41%.

	Discount Rate		
	1% Decrease	Baseline 3.50%	1% Increase
Total OPEB Liability	\$ 9,378,045	\$ 8,650,486	\$ 7,973,006

**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, 2018 actuarial valuation was prepared using an initial trend rate of 16.30%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$9,829,455 or by 13.63%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$7,626,514 or by 11.84%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 16.30%	1% Increase
Total OPEB Liability	\$ 7,626,514	\$ 8,650,486	\$ 9,829,455

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2019, the Town recognized OPEB expense of \$550,614. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 1,022,056	\$ 485,641
Differences between expected and actual experience	404,580	3,443,037
Total	\$ 1,426,636	\$ 3,928,678

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,	
2020	\$ (184,216)
2021	(184,216)
2022	(184,216)
2023	(184,216)
2024	(438,470)
Thereafter	(1,327,008)
Totals	\$ (2,502,342)

**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, 2019 and are as follows:

General fund:	
General government	\$ 45,141
Public safety	183,370
Capital outlay	143,070
Total encumbrances	\$ 371,581

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2019 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 33,002,353
Less:	
General obligation bonds payable	(8,735,000)
Capital leases payable	(2,041,505)
Total net investment in capital assets	<u>22,225,848</u>
Restricted net position:	
Permanent trust funds - principal	189,055
Permanent trust funds - income	44,797
Donations	175,982
Library	385,009
Water	2,900,121
Sewer	996,063
Police forfeiture	472,662
Total restricted net position	<u>5,163,689</u>
Unrestricted	<u>(8,548,873)</u>
Total net position	<u>\$ 18,840,664</u>

**NOTE 18 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at June 30, 2019 include the following:

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Inventory	\$ 15,150	\$ -	\$ -	\$ -	\$ 15,150
Prepaid items	6,530	-	-	-	6,530
Tax deeded property	14,198	-	-	-	14,198
Other permanent fund - principal balance	-	-	-	98,939	98,939
Library permanent fund - principal balance	-	-	-	90,116	90,116
Total nonspendable fund balance	<u>35,878</u>	<u>-</u>	<u>-</u>	<u>189,055</u>	<u>224,933</u>
<b>Restricted:</b>					
Donations	175,982	-	-	-	175,982
Library	385,009	-	-	-	385,009
Water	-	2,900,121	-	-	2,900,121
Sewer	-	-	996,063	-	996,063
Police forfeiture	-	-	-	472,662	472,662
Other permanent fund - income balance	-	-	-	30,343	30,343
Library permanent fund - income balance	-	-	-	14,454	14,454
Total restricted fund balance	<u>560,991</u>	<u>2,900,121</u>	<u>996,063</u>	<u>517,459</u>	<u>4,974,634</u>

*(continued)*

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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*Governmental fund balances continued:*

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
<b>Committed:</b>					
Non-lapsing appropriation	143,070	-	-	-	143,070
Voted from surplus	55,000	-	-	-	55,000
Expendable trusts	3,764,736	4,050,741	12,334,927	-	20,150,404
Conservation commission	1,606,564	-	-	-	1,606,564
Land use change	76,447	-	-	-	76,447
Senior activities	-	-	-	60,544	60,544
Community TV revolving fund	-	-	-	288,235	288,235
Total committed fund balance	<u>5,645,817</u>	<u>4,050,741</u>	<u>12,334,927</u>	<u>348,779</u>	<u>22,380,264</u>
<b>Assigned:</b>					
Encumbrances	228,511	-	-	-	228,511
Abatement contingency	1,721,556	-	-	-	1,721,556
Total assigned fund balance	<u>1,950,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,950,067</u>
<b>Unassigned</b>	<u>6,385,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,385,343</u>
Total governmental fund balances	<u>\$ 14,578,096</u>	<u>\$ 6,950,862</u>	<u>\$ 13,330,990</u>	<u>\$ 1,055,293</u>	<u>\$ 35,915,241</u>

**NOTE 19 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2019, 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, 2018 to June 30, 2019 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits 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 20 – 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 \$2,700 into the General Purpose Health Flexible Account.

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 21 – CONTINGENT LIABILITIES**

There are various legal claims and suits pending against the Town which arose in the normal course of the government's 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 22 – TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. No such arrangements were identified.

**NOTE 23 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through December 31, 2019, the date the June 30, 2019 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, 2019

	June 30,					
	2014	2015	2016	2017	2018	2019
Town's proportion of the net pension liability	0.56688287%	0.55504651%	0.54786447%	0.56470601%	0.57771132%	0.56460488%
Town's proportionate share of the net pension liability	\$ 24,397,417	\$ 20,834,147	\$ 21,703,799	\$ 30,028,780	\$ 28,411,801	\$ 27,186,868
Town's covered payroll	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178
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%	219.28%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	57.77%	64.73%

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, 2019*

	June 30,					
	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 1,409,575	\$ 1,800,699	\$ 1,838,020	\$ 2,022,094	\$ 2,116,407	\$ 2,386,346
Contributions in relation to the contractually required contributions	1,409,575	1,800,699	1,838,020	2,022,094	2,116,407	2,386,346
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178
Contributions as a percentage of covered payroll	13.60%	16.77%	16.67%	17.80%	17.86%	19.25%

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  
JUNE 30, 2019**

***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, 2019. 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 2018:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (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	3.62% 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 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

**EXHIBIT II**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
Town's proportion of the net OPEB liability	0.44793568%	0.45995718%	0.67356986%
Town's proportionate share of the net OPEB liability (asset)	\$ 2,168,480	\$ 2,103,080	\$ 3,083,911
Town's covered payroll	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.09%	17.75%	24.87%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

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, 2019*

	June 30,		
	2017	2018	2019
Contractually required contribution	\$ 260,278	\$ 272,617	\$ 297,940
Contributions in relation to the contractually required contribution	260,278	272,617	297,940
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 11,361,925</u>	<u>\$ 11,851,249</u>	<u>\$ 12,398,178</u>
Contributions as a percentage of covered payroll	2.29%	2.30%	2.40%

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*  
*Retiree Health Benefit Program*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
OPEB liability, beginning of year	\$ 11,227,357	\$ 11,734,293	\$ 12,568,516
Changes for the year:			
Service cost	603,411	615,479	423,696
Interest	317,641	331,976	281,134
Assumption changes and difference between actual and expected experience	(250,010)	58,775	(4,449,372)
Benefit payments	(164,106)	(172,007)	(173,488)
OPEB liability, end of year	<u>\$ 11,734,293</u>	<u>\$ 12,568,516</u>	<u>\$ 8,650,486</u>
Covered payroll	<u>\$ 9,712,076</u>	<u>\$ 9,906,318</u>	<u>\$ 10,482,232</u>
Total OPEB liability as a percentage of covered payroll	120.82%	126.87%	82.53%

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, 2019**

***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, 2019. 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	3.62% 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, 2019. 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, 2019**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 16,388,037	\$ 15,954,121	\$ (433,916)
Yield	10,000	441	(9,559)
Timber	7,000	9,224	2,224
Excavation	3,000	8,053	5,053
Payment in lieu of taxes	12,576	12,713	137
Interest and penalties on taxes	305,000	249,425	(55,575)
<b>Total from taxes</b>	<b>16,725,613</b>	<b>16,233,977</b>	<b>(491,636)</b>
<b>Licenses, permits, and fees:</b>			
Motor vehicle permit fees	5,000,000	5,734,441	734,441
Building permits	290,000	261,750	(28,250)
Other	135,400	134,646	(754)
<b>Total from licenses, permits, and fees</b>	<b>5,425,400</b>	<b>6,130,837</b>	<b>705,437</b>
<b>Intergovernmental:</b>			
<b>State:</b>			
Meals and rooms distribution	1,286,282	1,286,282	-
Highway block grant	558,493	557,648	(845)
<b>Federal:</b>			
Other	323,832	167,793	(156,039)
<b>Total from intergovernmental</b>	<b>2,168,607</b>	<b>2,011,723</b>	<b>(156,884)</b>
<b>Charges for services:</b>			
Income from departments	1,350,000	1,369,954	19,954
<b>Miscellaneous:</b>			
Sale of municipal property	65,000	423,352	358,352
Interest on investments	110,000	394,807	284,807
Other	39,876	157,255	117,379
<b>Total from miscellaneous</b>	<b>214,876</b>	<b>975,414</b>	<b>760,538</b>
<b>Other financing sources:</b>			
Transfers in	165,790	244,396	78,606
<b>Total revenues and other financing sources</b>	<b>26,050,286</b>	<b>\$ 26,966,301</b>	<b>\$ 916,015</b>
Unassigned fund balance used to reduce tax rate	600,000		
Amounts voted from fund balance	200,000		
<b>Total revenues, other financing sources, and use of fund balance</b>	<b>\$ 26,850,286</b>		

**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, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
<b>General government:</b>					
Executive	\$ -	\$ 370,637	\$ 366,409	\$ -	\$ 4,228
Election and registration	-	414,563	401,207	-	13,356
Financial administration	6,718	1,147,159	1,134,717	7,388	11,772
Revaluation of property	-	417,116	403,763	23,145	(9,792)
Legal	-	162,960	103,665	9,658	49,637
Planning and zoning	-	366,043	395,178	-	(29,135)
General government buildings	16,080	161,699	191,367	-	(13,588)
Cemeteries	-	1,210	5	-	1,205
Insurance, not otherwise allocated	-	495,216	457,479	-	37,737
Other	-	191,705	161,162	4,950	25,593
<b>Total general government</b>	<b>22,798</b>	<b>3,728,308</b>	<b>3,614,952</b>	<b>45,141</b>	<b>91,013</b>
<b>Public safety:</b>					
Police	100,358	8,006,873	8,007,642	107,274	(7,685)
Ambulance	-	117,315	103,694	-	13,621
Fire	69,312	6,617,181	6,639,608	76,096	(29,211)
Emergency management	-	8,943	3,862	-	5,081
<b>Total public safety</b>	<b>169,670</b>	<b>14,750,312</b>	<b>14,754,806</b>	<b>183,370</b>	<b>(18,194)</b>
<b>Highways and streets:</b>					
Administration	85,500	291,763	328,126	-	49,137
Highways and streets	21,975	4,117,849	4,275,040	-	(135,216)
<b>Total highways and streets</b>	<b>107,475</b>	<b>4,409,612</b>	<b>4,603,166</b>	<b>-</b>	<b>(86,079)</b>
<b>Sanitation:</b>					
Solid waste collection	-	1,583,104	1,635,265	-	(52,161)
<b>Health:</b>					
Pest control	-	110,324	105,144	-	5,180
<b>Welfare:</b>					
Administration and direct assistance	-	85,000	47,101	-	37,899
<b>Culture and recreation:</b>					
Parks and recreation	-	558,816	535,966	-	22,850
Library	-	15,980	-	-	15,980
Patriotic purposes	-	5,600	5,600	-	-
<b>Total culture and recreation</b>	<b>-</b>	<b>580,396</b>	<b>541,566</b>	<b>-</b>	<b>38,830</b>
Capital outlay	976,699	240,000	1,069,614	143,070	4,015
<b>Other financing uses:</b>					
Transfers out	-	1,363,230	1,364,816	-	(1,586)
<b>Total appropriations, expenditures, other financing uses, and encumbrances</b>	<b>\$ 1,276,642</b>	<b>\$ 26,850,286</b>	<b>\$ 27,736,430</b>	<b>\$ 371,581</b>	<b>\$ 18,917</b>

**SCHEDULE 3**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Major General Fund*  
**Schedule of Changes in Unassigned Fund Balance**  
**For the Fiscal Year Ended June 30, 2019**

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 6,319,310
Changes:		
Unassigned fund balance used to reduce 2018 tax rate		(600,000)
Amounts voted from fund balance		(200,000)
2018 Budget summary:		
Revenue surplus (Schedule 1)	\$ 916,015	
Unexpended balance of appropriations (Schedule 2)	<u>18,917</u>	
2018 Budget surplus		934,932
Decrease in nonspendable fund balance		21,155
Increase in restricted fund balance		(2,901)
Decrease in committed fund balance (non-encumbrances)		345,000
Increase in assigned fund balance (non-encumbrances)		<u>(301,624)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		6,515,872
<b>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</b>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(188,575)
Elimination of the allowance for uncollectible taxes		<u>58,046</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 6,385,343</u></u>

**SCHEDULE 4**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2019**

	Special Revenue Funds			Capital Project Fund	Permanent Funds		Total
	Senior	Police	Community	Lowell	Other	Library	
	Activities	Forfeiture	TV Revolving Fund	Road			
<b>ASSETS</b>							
Cash and cash equivalents	\$ 61,624	\$ 472,732	\$ 292,613	\$ -	\$ 2,033	\$ 2,364	\$ 831,366
Investments	-	-	-	-	127,099	102,079	229,178
Accounts receivable	-	-	-	35,274	-	-	35,274
Accrued interest receivable	-	-	-	-	150	127	277
<b>Total assets</b>	<b>\$ 61,624</b>	<b>\$ 472,732</b>	<b>\$ 292,613</b>	<b>\$ 35,274</b>	<b>\$ 129,282</b>	<b>\$ 104,570</b>	<b>\$ 1,096,095</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 1,080	\$ -	\$ 1,340	\$ -	\$ -	\$ -	\$ 2,420
Accrued salaries and benefits	-	-	3,038	-	-	-	3,038
Interfund payable	-	70	-	35,274	-	-	35,344
<b>Total liabilities</b>	<b>1,080</b>	<b>70</b>	<b>4,378</b>	<b>35,274</b>	<b>-</b>	<b>-</b>	<b>40,802</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	98,939	90,116	189,055
Restricted	-	472,662	-	-	30,343	14,454	517,459
Committed	60,544	-	288,235	-	-	-	348,779
<b>Total fund balances</b>	<b>60,544</b>	<b>472,662</b>	<b>288,235</b>	<b>-</b>	<b>129,282</b>	<b>104,570</b>	<b>1,055,293</b>
<b>Total liabilities and fund balances</b>	<b>\$ 61,624</b>	<b>\$ 472,732</b>	<b>\$ 292,613</b>	<b>\$ 35,274</b>	<b>\$ 129,282</b>	<b>\$ 104,570</b>	<b>\$ 1,096,095</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, 2019**

	Special Revenue Fund			Capital Project Fund	Permanent Funds		Total
	Senior Activities	Police Forfeiture	Community TV Revolving Fund	Lowell Road	Other	Library	
<b>REVENUES</b>							
Licenses and permits	\$ -	\$ -	\$ 319,891	\$ -	\$ -	\$ -	\$ 319,891
Charges for services	107,849	-	-	-	-	-	107,849
Miscellaneous	400	9,681	-	35,274	9,270	9,975	64,600
Total revenues	108,249	9,681	319,891	35,274	9,270	9,975	492,340
<b>EXPENDITURES</b>							
Current:							
General government	-	-	282,052	-	2,785	-	284,837
Culture and recreation	91,388	-	-	-	-	337	91,725
Capital outlay	-	-	-	35,274	-	-	35,274
Total expenditures	91,388	-	282,052	35,274	2,785	337	411,836
Net change in fund balances	16,861	9,681	37,839	-	6,485	9,638	80,504
Fund balances, beginning	43,683	462,981	250,396	-	122,797	94,932	974,789
Fund balances, ending	\$ 60,544	\$ 472,662	\$ 288,235	\$ -	\$ 129,282	\$ 104,570	\$ 1,055,293

# Town Warrant 2020

Hudson,  
New Hampshire



Proposed Budget

Hudson

For the period beginning July 1, 2020 and ending June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2020

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
Robert J. Gressford	Chairman	<i>Robert J. Gressford</i>
Ted Frost	Vice Chair	<i>Ted Frost</i>
Richard J. Weissgarber	Member	<i>Richard J. Weissgarber</i>
HASAN GOODE	MEMBER	<i>Hasan Goode</i>
Normand G March	Section Rep	<i>Normand G March</i>
JAMES NEAVEN	MEMBER	<i>James Neaven</i>
Alexandre Vautte	member	<i>Alexandre Vautte</i>
Diana Lamotte	School Board Liaison	<i>Diana Lamotte</i>
Joseph Fernald	Clerk Alternate	<i>Joseph Fernald</i>
Shawn Murray	Member	<i>Shawn Murray</i>
Nicholas Fedeke	Member	<i>Nicholas Fedeke</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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



New Hampshire  
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Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Selectmen's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$366,409	\$387,985	\$393,379	\$0	\$393,379	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$401,207	\$415,768	\$443,685	\$0	\$443,685	\$0
4150-4151	Financial Administration	06	\$1,134,717	\$1,278,159	\$1,236,689	\$112,000	\$1,236,689	\$0
4152	Revaluation of Property	06	\$403,763	\$425,891	\$459,561	\$0	\$459,561	\$0
4153	Legal Expense	06	\$103,665	\$136,560	\$136,560	\$0	\$136,560	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	06	\$395,178	\$457,885	\$479,190	\$0	\$479,190	\$0
4194	General Government Buildings	06	\$191,367	\$126,381	\$106,908	\$0	\$106,908	\$0
4195	Cemeteries	06	\$5	\$1,250	\$1,250	\$0	\$1,250	\$0
4196	Insurance	06	\$457,479	\$490,000	\$519,000	\$0	\$519,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	06	\$161,162	\$269,457	\$269,060	\$0	\$269,060	\$0
<b>General Government Subtotal</b>					<b>\$3,614,952</b>	<b>\$3,989,336</b>	<b>\$4,045,282</b>	<b>\$112,000</b>
<b>Public Safety</b>								
4210-4214	Police	06	\$8,007,642	\$8,303,886	\$8,271,445	\$0	\$8,271,445	\$0
4215-4219	Ambulance		\$103,694	\$112,052	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$6,639,608	\$6,852,247	\$7,357,667	\$0	\$7,357,667	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$3,862	\$8,000	\$86,368	\$0	\$86,368	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>					<b>\$14,754,806</b>	<b>\$15,276,185</b>	<b>\$15,715,480</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 6/30/2019	Appropriations for period ending 6/30/2020	Selectmen's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	
<b>Highways and Streets</b>								
4311	Administration	06	\$328,126	\$277,271	\$390,578	\$0	\$390,578	
4312	Highways and Streets	06	\$4,275,040	\$4,130,877	\$4,179,959	\$0	\$4,219,959	
4313	Bridges		\$0	\$0	\$0	\$0	\$0	
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	
<b>Highways and Streets Subtotal</b>					<b>\$4,603,166</b>	<b>\$4,408,148</b>	<b>\$4,570,537</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	
4323	Solid Waste Collection	06	\$1,635,265	\$1,615,815	\$1,677,130	\$0	\$1,677,130	
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	
<b>Sanitation Subtotal</b>					<b>\$1,635,265</b>	<b>\$1,615,815</b>	<b>\$1,677,130</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	
4332	Water Services		\$0	\$0	\$0	\$0	\$0	
4335-4339	Water Treatment, Conservation and Other		\$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>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	
<b>Electric Subtotal</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Selectmen's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	06	\$105,144	\$113,279	\$120,509	\$0	\$120,509	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$105,144</b>	<b>\$113,279</b>	<b>\$120,509</b>	<b>\$0</b>	<b>\$120,509</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	06	\$47,101	\$85,000	\$80,000	\$0	\$80,000	\$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>\$47,101</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	06	\$535,966	\$701,187	\$762,820	\$0	\$762,820	\$0
4550-4559	Library	06	\$1,095,539	\$1,164,478	\$1,162,586	\$0	\$1,162,586	\$0
4583	Patriotic Purposes	06	\$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>\$1,637,105</b>	<b>\$1,861,265</b>	<b>\$1,931,006</b>	<b>\$0</b>	<b>\$1,931,006</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	06	\$39,277	\$51,453	\$52,753	\$0	\$52,753	\$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>\$39,277</b>	<b>\$51,453</b>	<b>\$52,753</b>	<b>\$0</b>	<b>\$52,753</b>	<b>\$0</b>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Selectmen's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	08	\$1,045,000	\$1,035,000	\$1,020,000	\$0	\$1,020,000	\$0
4721	Long Term Bonds and Notes - Interest	08	\$362,843	\$319,476	\$278,006	\$0	\$278,006	\$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>\$1,407,843</b>	<b>\$1,354,476</b>	<b>\$1,298,006</b>	<b>\$0</b>	<b>\$1,298,006</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$1,051,200	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$18,414	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$1,069,614</b>	<b>\$0</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	\$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	07	\$1,479,428	\$1,776,548	\$2,110,633	\$0	\$2,110,633	\$0
4914W	To Proprietary Fund - Water	08	\$2,558,876	\$2,529,785	\$2,504,285	\$0	\$2,504,285	\$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>\$4,038,304</b>	<b>\$4,306,333</b>	<b>\$4,614,918</b>	<b>\$0</b>	<b>\$4,614,918</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$34,105,621</b>	<b>\$112,000</b>	<b>\$34,145,621</b>	<b>\$0</b>



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (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
4220-4229	Fire	12	\$363,568	\$0	\$363,568	\$0
		<i>Purpose: Hire Four (4) Firefighter/AEMT</i>				
4721	Long Term Bonds and Notes - Interest	05	\$122,500	\$0	\$122,500	\$0
		<i>Purpose: Police Facility Expansion and Renovation</i>				
4902	Machinery, Vehicles, and Equipment	13	\$810,000	\$0	\$810,000	\$0
		<i>Purpose: Town of Hudson Communication System</i>				
4902	Machinery, Vehicles, and Equipment	15	\$170,000	\$0	\$170,000	\$0
		<i>Purpose: Purchase a New Fire Squad Vehicle</i>				
4903	Buildings	05	\$4,900,000	\$0	\$4,900,000	\$0
		<i>Purpose: Police Facility Expansion and Renovation</i>				
4909	Improvements Other than Buildings	14	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Taylor Falls &amp; Veterans Mem Bridge Rehabilitation</i>				
4915	To Capital Reserve Fund	16	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Fire Apparatus Refurbishment/Repair CRF Funding</i>				
4915	To Capital Reserve Fund	17	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Property Revaluation Capital Reserve Fund Funding</i>				
4915	To Capital Reserve Fund	18	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: VacCon Truck Replacement CRF Funding</i>				
4915	To Capital Reserve Fund	19	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Library Improvements Capital Reserve Fund Funding</i>				
4915	To Capital Reserve Fund	20	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Establish Energy Efficiency Capital Reserve Fund</i>				
<b>Total Proposed Special Articles</b>			<b>\$6,611,068</b>	<b>\$0</b>	<b>\$6,611,068</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

2020  
**MS-737**

**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Selectmen's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
4210-4214	Police	09	\$377,464	\$0	\$377,464	\$0
<i>Purpose: Hudson Police Employees Association Contract</i>						
4312	Highways and Streets	10	\$85,493	\$0	\$85,493	\$0
<i>Purpose: Hudson Public Works Local 1801 Union Contract</i>						
4312	Highways and Streets	11	\$111,111	\$0	\$111,111	\$0
<i>Purpose: Hire Two (2) Truck Driver/Laborers</i>						
4520-4529	Parks and Recreation	10	\$2,716	\$0	\$2,716	\$0
<i>Purpose: Hudson Public Works Local 1801 Union Contract</i>						
4909	Improvements Other than Buildings	27	\$0	\$80,000	\$80,000	\$0
<i>Purpose: Benson Park Kitchen Bldg Roof Replomt (Petitioned)</i>						
4914S	To Proprietary Fund - Sewer	11	\$37,037	\$0	\$37,037	\$0
<i>Purpose: Hire Two (2) Truck Driver/Laborers</i>						
<b>Total Proposed Individual Articles</b>			<b>\$613,821</b>	<b>\$80,000</b>	<b>\$693,821</b>	<b>\$0</b>



**New Hampshire**  
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**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Selectmen's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	06	\$441	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	06	\$12,713	\$12,713	\$12,713
3187	Excavation Tax	06	\$8,053	\$3,000	\$3,000
3189	Other Taxes	06	\$9,224	\$7,000	\$7,000
3190	Interest and Penalties on Delinquent Taxes	06	\$249,425	\$225,000	\$225,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$279,856</b>	<b>\$257,713</b>	<b>\$257,713</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	06	\$6,734,441	\$5,420,000	\$5,420,000
3230	Building Permits	06	\$261,750	\$290,000	\$290,000
3290	Other Licenses, Permits, and Fees	06	\$134,646	\$135,400	\$135,400
3311-3319	From Federal Government	06, 12	\$0	\$535,882	\$535,882
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$6,130,837</b>	<b>\$6,381,282</b>	<b>\$6,381,282</b>
<b>State Sources</b>					
3351	Shared Revenues	06	\$0	\$268,277	\$268,277
3352	Meals and Rooms Tax Distribution	06	\$1,286,282	\$1,291,333	\$1,291,333
3353	Highway Block Grant	06	\$557,648	\$568,939	\$568,939
3354	Water Pollution Grant		\$2,399	\$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)		\$167,793	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$2,014,122</b>	<b>\$2,128,549</b>	<b>\$2,128,549</b>



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Selectmen's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Charges for Services</b>					
3401-3406	Income from Departments	06	\$1,369,954	\$920,000	\$920,000
3409	Other Charges	06	\$0	\$110,000	\$110,000
<b>Charges for Services Subtotal</b>			<b>\$1,369,954</b>	<b>\$1,030,000</b>	<b>\$1,030,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	06	\$423,352	\$65,000	\$65,000
3502	Interest on Investments	06	\$394,807	\$351,000	\$351,000
3503-3509	Other	06	\$157,255	\$3,000	\$3,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$975,414</b>	<b>\$419,000</b>	<b>\$419,000</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$193,668	\$0	\$0
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)	07, 18, 11	\$1,286,468	\$2,162,670	\$2,162,670
3914W	From Enterprise Funds: Water (Offset)	08	\$3,851,661	\$3,802,291	\$3,802,291
3915	From Capital Reserve Funds	15	\$0	\$170,000	\$170,000
3916	From Trust and Fiduciary Funds	06	\$50,728	\$9,675	\$9,675
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$5,382,525</b>	<b>\$6,144,636</b>	<b>\$6,144,636</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes	05	\$0	\$4,900,000	\$4,900,000
9998	Amount Voted from Fund Balance	13, 14	\$0	\$935,000	\$935,000
9999	Fund Balance to Reduce Taxes	06	\$0	\$600,000	\$600,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$6,435,000</b>	<b>\$6,435,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$16,152,708</b>	<b>\$22,796,180</b>	<b>\$22,796,180</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2020**  
**MS-737**

**Budget Summary**

Item	Selectmen's Period ending 6/30/2021 (Recommended)	Budget Committee's Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$34,105,621	\$34,145,621
Special Warrant Articles	\$6,611,068	\$6,611,068
Individual Warrant Articles	\$613,821	\$693,821
Total Appropriations	\$41,330,510	\$41,450,510
Less Amount of Estimated Revenues & Credits	\$22,796,180	\$22,796,180
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$18,534,330</b>	<b>\$18,654,330</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$41,450,510</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$1,020,000
3. Interest: Long-Term Bonds & Notes	\$400,506
4. Capital outlays funded from Long-Term Bonds & Notes	\$4,900,000
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$6,320,506
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$35,130,004</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,513,000
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$465,673
10. Voted Cost Items (Voted at Meeting)	\$465,673
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: (Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$44,963,510</b>



Default Budget of the Municipality

Hudson

For the period beginning July 1, 2020 and ending June 30, 2021

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 24, 2020

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
David Morin	Chairman	
Kara Roy	Vice Chairman	
Roger Coutu	Selectmen	
Normand Martin	Selectmen	
Marilyn McGrath	Selectmen	

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	\$384,533	\$5,968	\$0	\$390,501
4140-4149	Election, Registration, and Vital Statistics	\$407,118	\$41,874	\$0	\$448,992
4150-4151	Financial Administration	\$1,265,142	\$74,766	(\$174,063)	\$1,165,845
4152	Revaluation of Property	\$416,642	\$39,991	\$0	\$456,633
4153	Legal Expense	\$136,560	\$0	\$0	\$136,560
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$446,638	\$40,302	(\$19,378)	\$467,562
4194	General Government Buildings	\$123,906	\$3,228	(\$30,000)	\$97,134
4195	Cemeteries	\$1,250	\$0	\$0	\$1,250
4196	Insurance	\$490,000	\$29,000	\$0	\$519,000
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$269,457	(\$732)	\$0	\$268,725
	<b>General Government Subtotal</b>	<b>\$3,941,246</b>	<b>\$234,397</b>	<b>(\$223,441)</b>	<b>\$3,952,202</b>
<b>Public Safety</b>					
4210-4214	Police	\$8,078,273	\$134,003	(\$33,800)	\$8,178,476
4215-4219	Ambulance	\$112,052	(\$14,908)	(\$97,144)	\$0
4220-4229	Fire	\$6,685,801	\$616,474	(\$10,000)	\$7,292,275
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,000	\$0	\$0	\$8,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>	<b>\$14,884,126</b>	<b>\$735,569</b>	<b>(\$140,944)</b>	<b>\$15,478,751</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	\$272,669	\$12,044	\$0	\$284,713
4312	Highways and Streets	\$4,095,107	\$5,201	(\$102,179)	\$3,998,129
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>\$4,367,776</b>	<b>\$17,245</b>	<b>(\$102,179)</b>	<b>\$4,282,842</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	\$1,615,815	\$61,315	\$0	\$1,677,130
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>\$1,615,815</b>	<b>\$61,315</b>	<b>\$0</b>	<b>\$1,677,130</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	\$113,279	\$5,251	\$0	\$118,530
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$113,279</b>	<b>\$5,251</b>	<b>\$0</b>	<b>\$118,530</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	\$698,026	\$17,905	(\$20,116)	\$695,815
4550-4559	Library	\$1,154,478	\$2,157	\$0	\$1,156,635
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>\$1,858,104</b>	<b>\$20,062</b>	<b>(\$20,116)</b>	<b>\$1,858,050</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	\$51,453	\$0	\$0	\$51,453
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$51,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,453</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$1,035,000	(\$15,000)	\$0	\$1,020,000
4721	Long Term Bonds and Notes - Interest	\$319,476	(\$41,470)	\$0	\$278,006
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,354,476</b>	<b>(\$56,470)</b>	<b>\$0</b>	<b>\$1,298,006</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	\$1,769,204	\$203,929	(\$76,000)	\$1,897,133
4914W	To Proprietary Fund - Water	\$2,526,347	\$37,441	(\$60,000)	\$2,503,788
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>\$4,295,551</b>	<b>\$241,370</b>	<b>(\$136,000)</b>	<b>\$4,400,921</b>
<b>Total Operating Budget Appropriations</b>		<b>\$32,566,826</b>	<b>\$1,258,739</b>	<b>(\$622,680)</b>	<b>\$33,202,885</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-DTB**

**Reasons for Reductions/Increases & One-Time Appropriations**

**Account**      **Explanation**

*No reasons entered for reductions/increases or one-time appropriations.*

Town of Hudson NH  
Default Budget Fiscal Year 2021

**Town Meeting Approved Fiscal Year 2020**

**\$32,566,826**

**Adjustments:**

<b>Less:</b>	Admin - Town Hall roof	(\$30,000)	5120-224	4194
	IT - Upgrade Fire alarm infrastructure, lash fiber optic	(\$174,063)	5330-411	4150
	Public Works - Street Sweeper Lease	(\$54,179)	5552-401	4312
	Public Works - 4 Dump bodies (50%)	(\$32,000)	5552-403	4312
	Public Works - 4 Dump bodies (25%)	(\$16,000)	5554-403	4312
	Planning - Master Plan Update	(\$19,378)	5571-252	4191
	Police Facility - Facility expansion Study	(\$30,000)	5615-252	4210
	Police Investigations - Crash Data Reader	(\$3,800)	5640-403	4210
	Fire - Diesel (to EMS Rev Fund)	(\$10,000)	5730-305	4220
	Fire - EMS (to Rev Fund)	(\$97,144)	5750-XXX	4210
	Recreation - Soccer equipment for new field	(\$7,100)	5834-271	4520
	Recreation - Small equipment door control	(\$4,516)	5835-403	4520
	Recreation - Replacement Lighting	(\$8,500)	5814-224	4520
	Health Insurance/Retirement Benefits	(\$3,386)	121, 122, 112	4914S
	Sewer Oper and Mtce - 4 Dump bodies (25%)	(\$16,000)	5562-403	4914S
	Sewer Oper and Mtce - Treatment Facility Assmt	(\$60,000)	5562-252	4914S
	Water Debt Service FY 2019	(\$1,354,476)	5594-497,498	4711, 4721
	Dame & Weinstein Chemical Tank Replacement	(\$60,000)	5593-401	4914W
<b>Add:</b>	Approved Labor Costs	\$67,027	other 100's	
	Health Insurance	\$298,110	121 and 122	
	Retirement Benefits	\$143,499	112, 113, 114	
	Worker's Compensation	\$15,000	5910-117	4196
	Property Liability Insurance	\$14,000	5910-201	4196
	Solid Waste Contract Price Adjustment	\$61,315	5970-242	4323
	Checklist Purge Postage	\$1,252	5042-238	4140
	Moderator Election Costs	\$10,558	5041	4140
	Approved Labor Contracts	\$12,315	all other 100's	4914S
	Nashua Sewage Treatment	\$50,000	5562-239	4914S
	Nashua Sewer Treatment Plant (Hudson share)	\$145,000	5564-624	4914S
	Water Debt Service FY 2020	\$1,298,006	5594-497,498	4711, 4721
	Water - Purchased from Pennichuck	\$22,055	5593-293	4914W
	Approved Labor Contracts	\$7,199	all other 100's	4914W
	Health Insurance /Retirement Benefits	\$2,751	121, 122, 112	4914W
	Water - Whitewater Oper and Mtce.	\$5,436	5592-252	4914W

**Adjusted Town Meeting Approved Fiscal Year**

**\$32,739,807**

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

	Hire Two Full-time Police Officers	\$187,668	5630-XXX	4210
	Hudson Firefighters IAFF Local 3154 Union Contract	\$131,911		
	Hudson Police, Fire and Town Suprv Assoc Contract	\$107,721		
	Hudson Support Staff Local 1801 Union Contract	\$35,778		
	<b>Total General Fund Default Budget</b>	<b>\$33,202,885</b>		



**New Hampshire**  
 Department of  
 Revenue Administration

**2020**  
**WARRANT**

**Hudson**

The inhabitants of the Town of Hudson in the County of Hillsborough in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the two phases of the Annual Town Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session):**

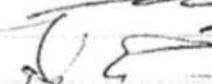
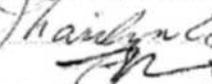
Date: February 8, 2020  
 Time: 9:00 a.m.  
 Location: Community Center, 12 Lions Avenue, Hudson

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 10, 2020  
 Time: 7:00 a.m. to 8:00 p.m.  
 Location: Community Center, 12 Lions Avenue, Hudson

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before January 27<sup>th</sup> a true and attested copy of this document was posted at the place of meeting, Rodgers Memorial Library and US Post Office and that an original was delivered to the Town Administrator.

Name	Position	Signature
David S. Morin	Chairman	
Kara Roy	Vice-Chairman	
Roger E. Coutu	Selectman	
Marilyn E. McGrath	Selectman	
Normand G. Martin	Selectman	



**Article 05 Police Facility Expansion and Renovation**

Shall the Town of Hudson vote to raise and appropriate the sum of \$4,900,000 for the expansion and renovation of the Police facility and further authorize the Board of Selectmen to issue \$4,900,000 of bonds or notes for this project in accordance with the Municipal Finance Act, (RSA Chapter 33) and authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and further raise and appropriate the additional sum of \$122,500. for the first year payment on the bond and authorize the Board of Selectmen to take any other action necessary to carry out this vote or pass any other vote relative thereto. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)

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**Article 26 Increase Conservation Commission Membership (Petit**

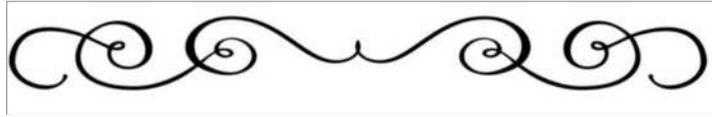
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By petition of 25 or more eligible voters of the Town of Hudson to see if the Town will repeal the ID requirement for volunteers and members of unpaid committees. (Not recommended by the Board of Selectmen 5-0)



**Reminder: The voting session of  
Town Meeting is Tuesday, March 10, 2020  
from 7:00 a.m.- 8:00 p.m.  
at the Community Center  
12 Lions Ave.**

**If you have any questions about any  
of the articles, please contact any of the  
following Selectmen:**

**David S. Morin, Chairman (603) 305-9887**

**Kara Roy, Vice-Chairman (508) 450-5370**

**Marilyn E. McGrath (603) 882-0739**

**Normand G. Martin (603) 882-0364**





**ABSENTEE  
OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
HUDSON, NEW HAMPSHIRE  
MARCH 10, 2020**

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="center">Three Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>CAITLIN CHIQUELIN <input type="checkbox"/></p> <p>DAVID MORIN <input type="checkbox"/></p> <p>JONATHAN SIMONEAU <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>CEMETERY TRUSTEE</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>DAVID J. ALUKONIS <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>SUPERVISOR OF THE CHECKLIST</b></p> <p align="center">Six Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>KATHLEEN A. LEARY <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>
<p align="center"><b>TOWN CLERK/ TAX COLLECTOR</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>PATTI BARRY <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>CODE OF ETHICS</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than TWO</span></p> <p>MICHAEL MacDONALD <input type="checkbox"/></p> <p>TODD TERRIEN <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>SUPERVISOR OF THE CHECKLIST</b></p> <p align="center">Four Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>LANA PALIY <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>
<p align="center"><b>BUDGET COMMITTEE</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than THREE</span></p> <p>NICHOLE DeJESUS <input type="checkbox"/></p> <p>JOSE ALEJANDRO URRUTIA <input type="checkbox"/></p> <p>RICHARD J. WEISSGARBER <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>LIBRARY TRUSTEE</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than TWO</span></p> <p>BARBARA A. BLUE <input type="checkbox"/></p> <p>MIMI GUESSFERD <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>TREASURER</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>RACHAEL BURNELL <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>
<p align="center"><b>BUDGET COMMITTEE</b></p> <p align="center">One Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>RICHARD J. WEISSGARBER <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>MODERATOR</b></p> <p align="center">Two Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>PAUL INDERBITZEN <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>	<p align="center"><b>TRUSTEE OF THE TRUST FUND</b></p> <p align="center">Three Year Term <span style="float:right">Vote for not more than ONE</span></p> <p>HARRY A. SCHIBANOFF <input type="checkbox"/></p> <p>_____ (Write-in) <input type="checkbox"/></p>

**ARTICLES**

**Article 02 Wetland Conservation Overlay District Zoning Amendment**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows? YES

Amend Article IX, Wetland Conservation District; to establish a Conditional Use Permit process for the protection of wetlands and wetland buffers. (Approved by the Planning Board by a vote of 6-0) NO

**Article 03 Duplex Zoning Amendment**

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 II, Terminology, §334-6 Definitions: DUPLEX; to clarify definition of Duplex buildings. (Approved by the Planning Board by a vote of 6-0) NO

**TURN BALLOT OVER AND CONTINUE VOTING**

**ARTICLES CONTINUED**

**Article 04 BAE Building Height Zoning Amendment**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

YES

Amend Article III, General Regulations, § 334-14 Building Height; to include Map 251 Lot 1, "BAE Systems" in the allowance for 50-foot building height in select industrial zones. (Approved by the Planning Board by a vote of 5-0)

NO

**Article 05 Police Facility Expansion and Renovation**

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(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-0)  
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ANNUAL TOWN ELECTION  
HUDSON, NEW HAMPSHIRE  
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BALLOT 2 OF 3

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HUDSON, NEW HAMPSHIRE  
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BALLOT 3 OF 3

*Patricia Barry*  
TOWN CLERK

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NO

(Not recommended by the Board of Selectmen 5-0)

**YOU HAVE NOW 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 Gasidia.....	339-3879
Cub Scouts Pack 20.....	Mike McComas.....	romach@comcast.net
Cub Scouts Pack 21.....	Keith Marshall.....	265-1554
Boy Scouts Troop 21Bob.....	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 Women's Club.....	Linda Kipnes.....	881-9128
Girl Scouts of the Green and White Mountains.....	.....	info@girlscoutsgwm.org
Green Meadow Club.....	Brian Doyle.....	889-1555
Hudson Firefighters Relief Assoc.....	Brain Clarenbach.....	886-6021
Hudson Fish & Game Club.....	Paul LaFerriere.....	889-9875
Hudson Girls Softball League.....	Joe Law.....	hgslfastpitch@aol.com
Hudson Grange.....	Gerald LeClerc.....	jleclerc@nhgrange.org
Hudson Historical Society.....	Dave Alukonis.....	880-2020
Hudson Kiwanis.....	Dan Zelonis.....	889-3486
Hudson Lions Club.....	Roger LaTulippe.....	566-9409
Hudson Litchfield Youth Football Cheer.....	Mike McTaggart.....	mctaggartm@comcast.net
Hudson Rotary Club.....	Jack Madden.....	jvmadden23w@comcast.net
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.....	Jeremy Drown.....	jmdrown@yahoo.com
Knights of Columbus.....	Mike Chouinard.....	978-360-0690
St. John XXII Food Pantry.....	.....	883-6048

## HUDSON TOWN OFFICES TELEPHONE NUMBERS

<b>Police Department</b> .....	<b>Emergencies Only</b> .....	<b>911</b>
	<b>Business Number</b> .....	<b>886-6011</b>
	<b>Fax</b> .....	<b>886-0605</b>
<b>Fire Department</b> .....	<b>Emergencies Only</b> .....	<b>911</b>
	<b>Business Number</b> .....	<b>886-6021</b>
<b>Selectmen/Town Administrator's Office</b> .....		<b>886-6024</b>
	<b>Fax</b> .....	<b>598-6481</b>
<b>Alvirne High School</b> .....		<b>886-1260</b>
<b>Assessor</b> .....		<b>886-6009</b>
<b>Dr. H. O. Smith School</b> .....		<b>886-1248</b>
<b>Finance</b> .....		<b>886-6000</b>
<b>George H. and Ella M. Rodgers Memorial Library</b> .....		<b>886-6030</b>
<b>Information Technology</b> .....		<b>886-6000</b>
<b>Inspectional Services</b> .....		<b>886-6005</b>
	<b>Fax</b> .....	<b>594-1142</b>
<b>Land Use (Engineering/Planning/Zoning/Code)</b> .....		<b>886-6008</b>
	<b>Fax</b> .....	<b>594-1142</b>
<b>Library Street School</b> .....		<b>886-1255</b>
<b>Memorial School</b> .....		<b>886-1240</b>
<b>Nottingham West Elementary School</b> .....		<b>595-1570</b>
<b>Public Works/Road Agent</b> .....		<b>886-6018</b>
	<b>Fax</b> .....	<b>594-1143</b>
<b>Recreation Center</b> .....		<b>880-1600</b>
<b>Sewer Utility</b> .....		<b>886-6029</b>
<b>Superintendent of Schools</b> .....		<b>883-7765</b>
<b>Town Clerk/Tax Collector</b> .....		<b>886-6003</b>
<b>Water Utility</b> .....		<b>886-6002</b>

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