

Annual Report
Hudson,
New Hampshire



for year ending
June 30, 2022

OFFICE HOURS

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

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

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

DEDICATED IN MEMORY OF



Todd Joseph Berube

(July 19, 1974 — January 9, 2023)

Beloved father, son, brother and friend

Hudson Fire Department: Firefighter/Paramedic

Milford Fire Department: Firefighter/EMT

Litchfield Fire-Rescue: Firefighter/Training Officer

DEDICATED IN MEMORY OF

Frederick H. Hebert

(October 3, 1928 — December 18, 2022)

Budget Committee 1966—1969

Recreation Committee 1968—1974

Daniel Martin Zelonis

(October 28, 1946 — December 13, 2022)

Treasurer 1977—1978



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TOWN OFFICERS

SELECTMEN

Kara Roy, Chairman, 2025
Robert Guessferd, Vice-Chairman, 2025
Marilyn McGrath, 2024
Dave Morin, 2023
Brett Gagnon, 2024 (resigned 12/2022)

MODERATOR

Paul Inderbitzen, 2022

TOWN CLERK/TAX COLLECTOR

Donna Melanson—Interim
Roger Ordway, 2023 (resigned 10/2022)

TREASURER

Rachael Burnell, 2024
Thomas Barrett, Deputy Treasurer

REPRESENTATIVES TO THE GENERAL COURT (2023)

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

STATE SENATOR

Sharon M. Carson, 2024

SUPERVISORS OF THE CHECKLIST

Kathleen Leary, 2026
Sandra LeVasseur, 2028

Mary Joy Gasdia, 2024



BENSON PARK COMMITTEE

John Madden, Chairman, 2024	Sarah Petkiewicz, 2025
Ralph Alio, Vice-Chairman, 2023	Nancie Caron, 2024
Judith Brouillette, Secretary, 2023	Erica Carreau, 2025
John Leone, 2024	David Morin, Selectman Liaison
Scott Anderson, 2023	

BUDGET COMMITTEE

William Cole, Chairman, 2023	Richard Weissgarber, 2023
Robert Clegg, Vice-Chairman, 2024	Kathy Leary, 2024
Patrick Quinlan, Clerk, 2025	Alejandro Urrutia, 2023
Shawn Murray, 2025	Gretchen Whiting, School Board Rep.
Ted Trost, 2024	Dave Morin, Selectmen Liaison
Normand Martin, 2025	

BUILDING BOARD OF APPEALS

Timothy Malley, 2025	Michael Lawlor, 2023
Jeff Emanuelson, 2024	

CABLE UTILITY COMMITTEE

Michael O’Keefe, Chairman, 2024	Flo Nicolas, 2024
Stewart Kroner, Vice-Chairman, 2023	Len Segal, 2023
Diane Cannava, Clerk, 2023	Gary Gasdia, School Board Rep.
Peter Lanzillo, 2024	Robert Guessferd, Selectman Liaison

CEMETERY TRUSTEES

Christina Madden, 2024	David J. Alukonis, 2023
Mary Ellen Gannon, 2025	

CODE OF ETHICS COMMITTEE

Kimberly Rice, Chairman, 2024	Heather Smalley, 2025
Todd Terrien, Vice-Chairman, 2023	Robert Wherry, 2025
Michael MacDonald, 2023	

CONSERVATION COMMISSION

William Collins, Chairman, 2024	Sandra Rumbaugh, 2023
Ken Dickinson, Vice-Chairman, 2022	Carl Murphy, 2025
Brian Pinsonneault, 2024	David Morin, Selectman Liaison

LIBRARY TRUSTEES

Donna Boucher, Chairman, 2024	Erin Henderson, 2025
Mimi Guessferd, Vice-Chairman, 2023	Linda Pilla, Library Director
Barbara Blue, Treasurer, 2023	Sue Gould, Alternate
Flo Nicolas, 2025	

MUNICIPAL UTILITY COMMITTEE

David Shaw, Chairman, 2023	Dawn Lavacchia, 2024
William Abbott, 2025	David Leary, 2024
Dan O’Brien, 2025	Marilyn McGrath, Selectman Liaison

PLANNING BOARD

Timothy Malley, Chairman, 2023	Brian Groth, Town Liaison
Ed Van der Veen, Vice-Chairman, 2022	David Morin, Selectman Liaison
Elliott Veloso, Secretary, 2023	George Hall, Alternate, 2025
Jordan Ulery, 2022	Michael Lawlor, Alternate, 2024
Brian Etienne, 2023	Victor Oates, Alternate, 2023
Dillon Dumont, 2025	

RECREATION COMMITTEE

Keith Bowen, Chairman, 2023	Nicholas Reval, 2023
Tim Powers, 2024	Cristina Farris, 2025
Sean O'Neill, 2024	Chrissy Peterson, Recreation Director
Susan LaRoche, 2024	Robert Guessferd, Selectman Liaison
Thomas Barrett, 2025	

SUSTAINABILITY COMMITTEE

Debra Putnam, Chairman, 2023	Kate Messner, 2025
Jennifer Stone-Grimaldi, - Vice-Chairman, 2023	Cory Boutin, 2025
Ed Thompson, 2024	Jess Forrence, Non-Voting, Ex-Officio
	Craig Putnam, Alternate, 2024

TRUSTEES OF THE TRUST FUNDS

Ed Duchesne, 2024	Harry A. Schibanoff, 2023
Len Lathrop, 2025	

ZONING BOARD OF ADJUSTMENT

Gary Daddario, Chairman, 2024	Robert Guessferd, Selectman Liaison
James Pacocha, Vice-Chairman, 2023	Bruce Buttrick, Town Liaison
Normand Martin, 2023	Tim Lanphear, Alternate, 2024
Marcus Nicholas, 2024	Tristan, Dion Alternate, 2025
Dean Sakati, 2025	Edward Thompson, Alternate, 2023
Kara Roy, Selectman Liaison	



ASSESSING DEPARTMENT

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

COMMUNITY TELEVISION

James McIntosh, Director of Community Media	Grace Lemay, HCTV Assistant Logan Munroe, Videographer
Jacqueline Lemay, Production Coordinator	Haley Bassett, Videographer
Michael Johnson, Production Coordinator	Trinity Santana, Videographer

FINANCE DEPARTMENT

Lisa Labrie, Finance Director	Magdalena Whittemore, - Senior Accounting Clerk
Beth McKee, Town Accountant	
Cheri Hebert, Senior Accounting Clerk	Kathleen Wilson, Human Services Specialist

INFORMATION TECHNOLOGY DEPARTMENT

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

LAND USE

(Engineering/Planning/Zoning/Code Enforcement)

Elvis Dhima, Town Engineer	Doreena Stickney, Administrative Aide II
Brian Groth, Town Planner	Brooke Dubowik, Administrative Aide II
Bruce Buttrick, Zoning Administrator	Tracy Goodwyn, Administrative Aide II
Don Kirkland, Civil Engineer	

RECREATION DEPARTMENT

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

SELECTMEN'S OFFICE

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

SEWER DEPARTMENT

Donna Staffier-Sommers, Administrative Aide II

TOWN CLERK/TAX COLLECTOR

Donna Melanson, Deputy Clerk	Christine Strout-Lizotte, Assistant Clerk
Pam Bisbing, Assistant Clerk	Melina Shea, Assistant Clerk

WATER DEPARTMENT

Valerie Marquez, Water Utility Clerk	Barbara O'Brien, Water Utility Clerk
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HUDSON FIRE DEPARTMENT

(as of December 1, 2022)

ADMINISTRATION

Scott Tice, Fire Chief

James Paquette, Deputy Fire Chief

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

Helen Cheyne, Administrative Aide * Lt. Michael Mallen, Director of Communications

COMMUNICATIONS

John Collins * Adam Frederick * Cody Buskey * David Avery

INSPECTIONAL SERVICES

Dave Hebert, Fire Marshal * Steve Dube, Fire Prevention Officer

Raymond Abair, Building Official * Mark Cataldo, Inspector * Paula Orendorf, Administrative Aide

OPERATIONS

Leonard A. Smith Central Fire Station

Group 1

Captain

Sean Mamone

Firefighter

Sarah Delos Reyes

Brian Clarenbach

Christopher Pervere

Vacant Position

Group 2

Captain

Kevin Blinn

Firefighter

Ian Canavan

Corey Girard

Christopher Perrin

Patrick Chamberlain

Group 3

Captian

Kevin Grebinar

Firefighter

Michael Mulcay

Glen Bradish

Michael Lewis

Dennis Haerinck

Group 4

Captain

Stephen Gannon

Firefighter

James Bavaro

Jeffrey Ogiba

William Mortimer

Vacant Position

James A. Taylor Memorial Fire Station

Lieutenant

Zach Whitney

Firefighter

Eric Hackett

Patrick Kelly

Lieutenant

Eric Lambert

Firefighter

Cameron Covert

Mitchell Rufiange

Lieutenant

Toby Provencal

Firefighter

Paul Olin

Ryan DiFranza

Lieutenant

Martin Conlon

Firefighter

Craig Benner

William Nigzus

Robinson Road Fire Station

Lieutenant

Kyle Levesque

Firefighter

Michael Armand

Timothy Lafortune

Lieutenant

Todd Berube

Firefighter

Demitri Venetos

Thomas Henley

Lieutenant

Benjamin Crane

Firefighter

James Lappin

Andrew silver

Lieutenant

Gregory Rich

Firefighter

Benjamin Savage

Adam Lebor

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

Jeremy Faulkner, Foreman

Nick Fazio	Dustin Small
Matt Carpentier	Joe Ouellette
John Cialek	Kevin Hussey
Dan Clarke, Jr.	Scott Fuller
Bruce Daigle	John Dowgos
Eddie Anderson	Garrett Learor

PARKS DIVISION

Joshua Edwards, Foreman

DRAIN/SEWER DIVISION

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

MAINTENANCE DIVISION

Eric Dionne, Chief Mechanic

Eric Courounis, Mechanic

P/T SENIOR CENTER MAINTENANCE

Steve Pinard

HUDSON POLICE DEPARTMENT

(as of December 2022)

Chief of Police

Tad Dionne (1998)

Executive Coordinator

Sherrie Kimball (2014)

Department Chaplain

Reverend David Howe

Field Operations Bureau

Captain Michael Davis (2000)

PATROL DIVISION

Lieutenant Kevin Riley (2002)

Lieutenant Roger Lamarche (2004)

Lieutenant Patrick McStravick (2006)

Sergeant Alan Marcotte (2006)

Sergeant Michael Corey (2014)

Officer Daniel Donahue (2014)

Officer Nathan Glowacki (2014)

Sergeant Cody Lambert (2015)

Officer Taylor Morin (2016)

Officer Robert McNally (2017)

Officer Tyler Tambouris (2018)

Officer Leandro Sosa (2019)

Officer Shane Grayson (2019)

Officer Giomar Colon (2019)

Officer Kraig Hoag (2019)

Officer Matthew Horton (2019)

Officer Adam Royston (2019)

Officer Ethan Brodell (2019)

Officer Cecelia Ortega (2019)

Officer Victoria Shaw (2019)

Officer Francis McInnis (2020)

Officer Corinne Blanchard (2020)

Officer James Moran (2020)

Officer Raymond Lafortune (2021)

Officer Brian Davenport (2022)

Officer Nicholas Collishaw (2022)

SPECIAL INVESTIGATIONS BUREAU

Detective Captain David Cayot (2002)

Sergeant Patrick Broderick (2004)

Detective Rachele Megowen (2000)

Detective Matthew Topper (2014)

Detective David Glaser (2019)

Detective Matthew Blazon (2015)

Detective Matthew Flynn (2015)

Detective Andrew Valcourt (2016)

Detective Tyler Merrill (2016)

Detective Jered Neff (2016)

LEGAL DIVISION

Prosecutor Attorney (Vacant)

- Sergeant Bryan Genovese, Acting

Prosecutor (2014)

Officer Colby Morton (2012)

Tracy Carney, Legal Clerk (1987)

Jeri Cloutier, VWA (2016)

*Stephanie Sabetti, Legal Clerk (2016)

ADMINISTRATIVE BUREAU

Captain David Bianchi (1996)

SUPPORT SERVICES DIVISION

Sergeant Derek Lloyd (2008)

Officer Ronald Cloutier (2014)

SRO Jason Downey (2000)

SRO Cassandra Avery (2005)

SRO John Mirabella (2010)

SCHOOL CROSSING GUARDS

* Philip Durand (2008)

* Lisa Lyons (2010)

* Spyros Routsis (2015)

* Angela Routsis (2021)

* Gary Rodgers (2022)

* Susan Duarte (2022)

RECORDS DIVISION

Michelle Vachon, Records Clerk (1995)

Debra Kirkwood, Records Clerk (1998)

COMMUNICATIONS DIVISION

Lieutenant Steven McElhinney (2007)

Heather Poole (1995)

Brian DePloey (1998)

Angela Allen (2001)

Colleen Jefferson (2005)

Tracey Simmons (2009)

Sabrina Madi (2015)

Anyssa Sevigny (2018)

Jessica Trickett (2020)

Matthew Drolet (2021)

FACILITIES MANAGEMENT

Daniel Clarke (1995)

*Matthew Ryan (2022)

ANIMAL CONTROL DIVISION

Jana McMillan (1998)

* John Claydon (2021)

SPECIAL-PART TIME OFFICERS

Officer Robert Tousignant

Officer John McGregor

Officer Christopher Cavallaro

Officer Scott MacDonald

Officer Adam Lischinsky

Officer Mike Niven

*Indicates Part-Time



TOWN OF HUDSON

Board of Selectmen



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

2022 was uniquely challenging as we move toward a post pandemic world. We saw the transition of some long-serving department heads to new senior staff. We faced our second default budget.

The long overdue renovation and expansion of the police station was approved by the voters. Ground-breaking is tentatively scheduled for March 2023. This renovation will help the community to move forward to facilities that can support the population.

We were able to do various infrastructure projects without impact on property taxes because of approximately \$2.5 million from the America Rescue Plan.

We completed a property re-evaluation as is required by statute every 5 years. The property revaluation helps us maintain and stabilize our tax rate so that it more closely aligned with the market conditions.

The Master Plan is still being updated, a project interrupted by the pandemic. The Planning Department with the assistance of the Nashua Regional Planning Commission (NRPC) is working diligently to complete the Master Plan so that the town has a framework to develop a town vision and strategic plan.

I would like to take this opportunity to thank the town employees for their continued professionalism in the wake of a default budget, making every effort to ensure the citizens of Hudson received the same level of service as if the budget had passed.

I am continually impressed with Hudson's sense of community. From roadside cleanups to Santa's sleigh ride through town to coming together in challenging times.

I would also like to thank the all the volunteers, including elected officials, that help make Hudson a great place to live. Your efforts do not go unnoticed and are very much appreciated.

As we move into the unknown challenges of 2023, I have every confidence that our community, employees, and volunteers will rise up to successfully meet them.

Respectfully submitted,

Kara Roy
Board of Selectmen, Chairman



TOWN OF HUDSON

Office of the Chief Assessor



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

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

For the 2022 property tax year the Town went thru its 5-year (required by constitutional & statutory law) Town-wide revaluation, the first since the 2017 property tax year. The pace of real estate market appreciation through the April 1, 2022 assessment date was nothing short of record-breaking, unprecedented comes to the mind of most all market participants and professionals. The real estate transactions that Hudson real estate buyers and sellers engaged in, that are reflected in the 2022 property assessments, formed the basis for the very significant increase in real estate assessments. In turn, the Town's 2022 tax rate declined by over 32%, to \$14.69, the lowest tax rate the Town has seen in 54+ years. If the reassessment was not enough, we have continued to see 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, all of the above exacerbated by the latent continuing effects of the COVID19 pandemic. The next state-mandated reassessment has to be completed before and inclusive of the 2027 property tax year, the department is reserving funds for that next revaluation via the capital reserve fund process, as well as continuing its 20+ 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/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, Disabled Exemptions, Blind Exemptions Solar Exemptions etc., as well as to work on the myriad of processes that are part of the Assessing Department's responsibilities. We would also not be as responsive to your needs and questions without the valued assistance of Administrative Aide II, Amy McMullen as well as Mike Rotast, Deputy Assessor, and myself, and all of the above's skills and work ethic having saved both time and money for the Town's taxpayers before, during, and after the tax bills go out.

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

Sincerely,

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

EXEMPTIONS

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

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

Property assessment exemption equal to 100% of the of the assessed value of qualifying equipment under the statutes, for property tax purposes, for persons owning real estate equipped with a solar energy system as defined in RSA 72:61 (Approved BOS Ordinance Amendment, Dec. 22, 2015) **IMPORTANT:** Filing deadline for 2023 is April 17th.

Exemption for the Blind – RSA 72:37

1. Determined legally blind by the Administrator of Blind Services of the Vocational Rehabilitation Division of the State of New Hampshire Education Department.
2. Exempt each year on assessed value for property tax purposes of his/her residential real estate to the value of \$121,000 (approved March 8, 2022 Town Ballot Vote).
3. **IMPORTANT:** Filing deadline for 2023 is April 17th.

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

1. Have to reside in the State of New Hampshire for at least three (3) years preceding April 1st in which the exemption is claimed.
2. Have a net income from all sources of less than \$45,000, if single, including Social Security, or if married, less than \$55,000, including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - a) Life insurance paid on the death of an insured;
 - b) Expenses and costs incurred in the course of conducting a business enterprise;
 - c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
4. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:
 - a) Owned by the applicant; or
 - b) Owned by the applicant jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or
 - c) Owned by the applicant joint or in common with a person not the applicant's spouse, if the applicant meets the applicable age requirements for the exemption claimed; or
 - d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least five (5) years.
5. Is at least 65 years of age or older on or before April 1st. An exemption of \$121,000 for residents 65 years of age up to 74; \$144,000 from 75 years of age up to 80; and \$173,000 from 80 years of age and older is applied to the assessed value of the property. (Approved at Town Ballot Vote March 8, 2022.)
6. **IMPORTANT:** Filing deadline for 2023 is April 17th.

Exemption for the Disabled – RSA 72:37-b

1. Any person determined eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in the amount of \$121,000 off of the assessed value of the residential property. Have to have resided in the State of New Hampshire for at least five (5) years preceding April 1st in which the exemption is claimed.
2. Have a net income, from all sources, of less than \$45,000 including Social Security, or if married a net income of less than \$55,000 including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - a) Life insurance paid on the death of an insured;
 - b) Expenses and costs incurred in the course of conducting a business enterprise;
 - c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$160,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes. (Approved at Town Ballot Vote on March 8, 2022.). Please contact the Assessing Department on the above for further details.
4. **IMPORTANT:** Filing deadline for 2023 is April 17th.

Veteran's Credits

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

- The applicant must have served;
 - Not less than ninety (90) days of active service in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28 and have been honorably discharged; or, for Active Duty;
 - As per RSA 21:50 serve in the united States armed forces for more than 4 years and continue to serve; or, for National Guard and Reservists;
 - ALL Titles of training and service time (10, 12, 14, 32 etc.) will now count as active service towards the 90 day minimum active service requirement.
- Service in a qualifying war or armed conflict shall be as follows below:
 - A. World War I between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia, provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service.
 - B. World War II between December 7, 1941 and December 31, 1946.
 - C. Korean Conflict between June 25, 1950 and January 31, 1955.
 - D. Vietnam Conflict between December 22, 1961 and May 7, 1975.
 - E. Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal.
 - F. Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law.

G. Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

- The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit. For Active Duty, a verifying document, (as per director of Office of Veteran Services (NH)), is DFAS Form 7021, "LES".
- The credit is in the amount of \$600.00 and is applied to the amount of taxes owed. (Passed by voters in March, 2021)
- A husband and wife (and Civil Union partners), each qualifying for a tax credit, shall each be granted a tax credit upon their residential real estate as provided under RSA 72:28, I or II.
- **IMPORTANT: For 2023 tax year, deadline is April 17th, 2023**

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

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

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

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

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

- A resident of this state who served not less than 90 days on active service in the armed forces of the United States.
- Honorably discharged or an officer honorably separated from service, the spouse or surviving spouse of such resident, provided that **ALL** titles of training and service time (10, 12, 14, 32 etc.) will now count as active service towards the 90 day minimum active service requirement.
- ALL Titles of training and service time (10, 12, 14, 32 etc.) will now count as active service time towards the 90 day minimum active service requirement by a member of a national guard or reserve, shall be included as service under this paragraph.
- Provided, however, that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.
- The applicant must provide a copy of their DD214 (discharge document) or other sufficient proof when applying for this credit.
- The credit is in the amount of \$600.00 and is applied to the amount of taxes owed. (Passed by voters in March 2021)
- 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.
- **IMPORTANT: For 2023 tax year, deadline is April 17th, 2023**

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

Disabled Veteran Tax Credit - RSA 72:35

- The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit.
- A Disabled Veteran Tax Credit is in the amount of \$3,000.00 and is deducted from the amount of taxes owed. (Passed by voters in March, 2021)
- Any person who has been honorably discharged or an officer honorably separated from the military

service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$3,000 of property taxes on the person's residential property.

- The qualification for this credit includes the applicant providing written documented proof that the veteran has been determined, by the US Veteran's Administration, to be totally and permanently disabled as a result of a service-connected injury.
- **IMPORTANT: For 2023 tax year, deadline is April 17th, 2023**

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

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

- The surviving spouse of any person who was killed or died while on active duty in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of \$2,000, deducted from the amount of taxes owed upon the surviving spouse's property. (Passed by voters March 2007)
- The term surviving spouse as used in RSA 72:29-a shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
- **IMPORTANT: For 2023 tax year, deadline is April 17th, 2023**

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

Certain Disabled Veterans - RSA 72:36-a

- Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead, provided that:
 - I. The person or officer:
 - * (a) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployment; or
 - * (b) Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or
 - * (c) Has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.
 - II. Satisfactory proof of such service connection disability is furnished to the assessors.
- **IMPORTANT: For 2023 tax year, deadline is April 17th, 2023**

On-line law reference for RSA 72:36-a : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-36-a.htm>

Current Use

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

IMPORTANT: Filing deadline is April 17th, 2023 for the 2023 tax year.

Assessor's Office Statistics

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

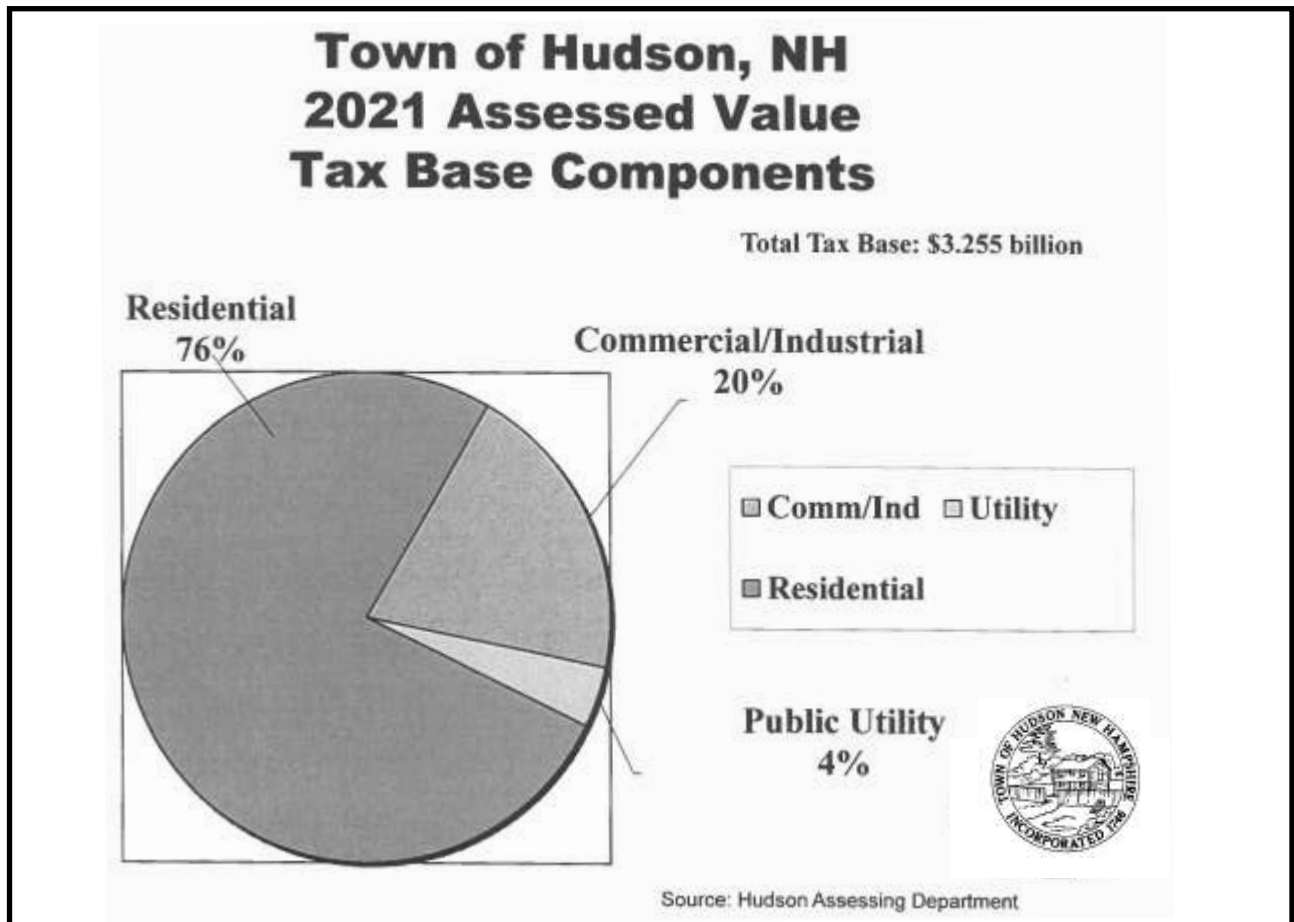
*2002, 2004, 2007, 2012, 2017 & 2022 Property Revaluations

Tax Rate Summary

	— Schools —	County	Municipal	Total	
	State	Local			
2008	\$2.28	\$7.99	\$1.03	\$4.66	\$15.96
% of Rate	(14.29%)	(50.06%)	(6.45%)	(29.2%)	(+6.33%)
2009	\$2.22	\$7.13	\$1.02	\$4.97	\$15.34
% of Rate	(14.47%)	(46.48%)	(6.65%)	(32.4%)	(-4.04%)
2010	\$2.20	\$7.75	\$.97	\$5.19	\$16.11
% of Rate	(13.66%)	(48.11%)	(6.02%)	(32.21%)	(+5.0%)
2011	\$2.11	\$8.35	\$.98	\$5.18	\$16.62
% of Rate	(12.69%)	(50.24%)	(5.90%)	(31.17%)	(+3.17%)
2012	\$2.49	\$10.04	\$1.15	\$6.27	\$19.95
% of Rate	(12.49%)	(50.33%)	(5.76%)	(31.43%)	(+20.04%)
2013	\$2.53	\$10.45	\$1.21	\$6.37	\$20.56
% of Rate	(12.30%)	(50.83%)	(5.89%)	(30.98%)	(+3.06%)
2014	\$2.49	\$10.76	\$1.23	\$6.35	\$20.83
% of Rate	(12%)	(52%)	(6%)	(30%)	(1.31%)
2015	\$2.45	\$11.17	\$1.30	\$6.33	\$21.35
% of Rate	(12%)	(52%)	(6%)	(30%)	(+ 2 %)
2016	\$2.44	\$11.92	\$1.32	\$6.29	\$21.97
% of Rate	(11%)	(54%)	(6%)	(29%)	(+3.28%)
2017	\$2.11	\$10.70	\$1.19	\$5.72	\$19.72
% of rate	(11%)	(54%)	(6%)	(29%)	(- 10.24%)
2018	\$2.14	\$11.27	\$1.15	\$5.54	\$20.10
% of rate	(11%)	(56%)	(6%)	(27%)	(+1.89%)
2019 %	\$2.10	\$11.48	\$1.15	\$5.55	\$20.28
of rate	(11%)	(56%)	(6%)	(27%)	(+.009%)
2020	\$2.08	\$12.00	\$1.15	\$6.14	\$21.37
% of rate	(10%)	(56%)	(5%)	(29%)	(+ 5.37%)
2021	\$2.04	\$11.91	\$1.20	\$6.52	\$21.67
% of rate	(9%)	(55%)	(6%)	(30%)	(+1.38%)
2022	\$1.02	\$8.28	\$0.81	\$4.58	\$14.69
% of rate	(7%)	(56%)	(6%)	(31%)	(-32.21%)

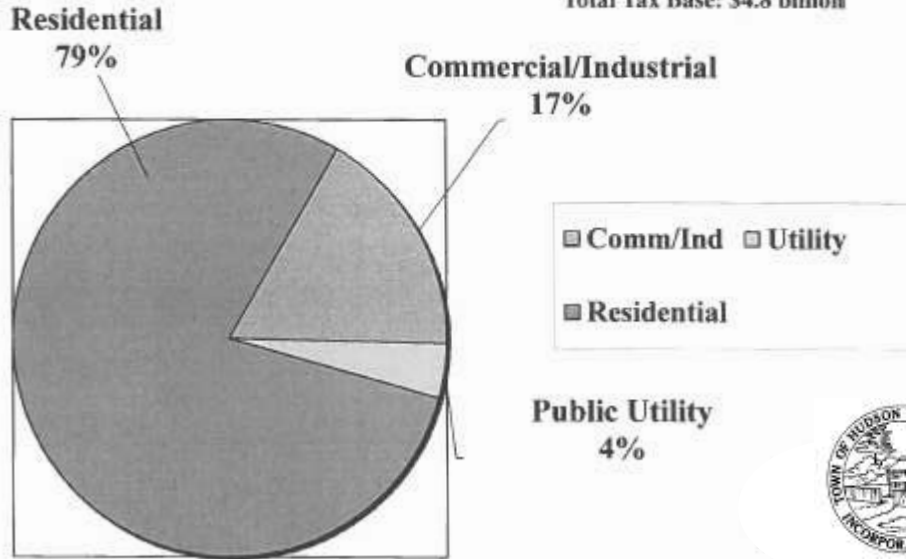
Valuation Summary

	2022	2021
Land--Value Only	\$1,376,882,663	\$938,680,826
Residential Buildings	\$2,704,036,502	\$1,748,087,255
Commercial/Industrial Bldgs	\$514,186,136	\$417,960,139
Utilities	\$186,193,700	\$140,129,100
Manufactured Housing	\$18,267,000	\$10,076,800
Exempt Properties + Land	\$237,717,648	\$191,070,200
Gross Valuation	\$5,037,283,649	\$3,446,004,320
Exempt Properties (Minus)	\$237,717,648	\$191,070,200
Exemptions (Minus)	\$31,550,882	\$36,001,600
Net Valuation	\$4,768,015,119	\$3,218,932,520



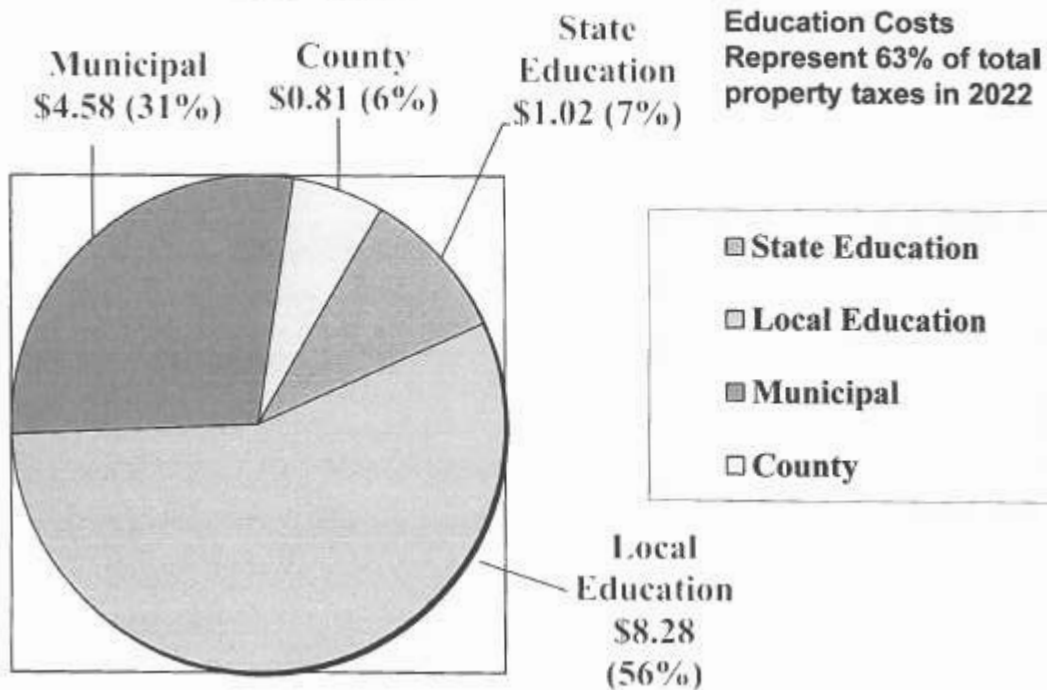
Town of Hudson, NH 2022 Assessed Value Tax Base Components

Total Tax Base: \$4.8 billion



Source: Hudson Assessing Department

2022 Property Tax Breakdown: \$14.69





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
James Michaud (Town of Hudson NH)

Municipal Officials		
Name	Position	Signature
Kara Roy	Chairperson	
Robert Guessferd	Vice-Chairman	
David Morin	Selectmen	
Marilyn McGrath	Selectmen	
Brett Gagnon	Selectmen	

Preparer		
Name	Phone	Email
James Michaud	603-886-6009	jmichaud@hudsonnh.gov

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,779.63	\$327,126	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	8.30	\$359	
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	7,729.18	\$1,056,143,126	
1G	Commercial/Industrial Land	2,961.71	\$320,412,052	
1H	Total of Taxable Land	13,478.82	\$1,376,882,663	
1I	Tax Exempt and Non-Taxable Land	4,078.93	\$68,997,148	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$2,704,036,502	
2B	Manufactured Housing RSA 674:31	0	\$18,267,000	
2C	Commercial/Industrial	0	\$514,186,136	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$3,236,489,638	
2G	Tax Exempt and Non-Taxable Buildings	0	\$168,720,500	
Utilities & Timber			Valuation	
3A	Utilities		\$186,193,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$4,799,566,001	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$448,500	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$4,799,117,501	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$121,000	14	\$1,694,000
13	Elderly Exemption RSA 72:39-a,b	\$0	174	\$25,853,700
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$121,000	26	\$3,056,100
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	75	\$498,582
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$31,102,382
21A	Net Valuation			\$4,768,015,119
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$4,768,015,119
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$4,768,015,119
22	Less Utilities			\$186,193,700
23A	Net Valuation without Utilities			\$4,581,821,419
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$4,581,821,419



New Hampshire
 Department of
 Revenue Administration

**2022
MS-1**

Utility Value Appraiser
 George E. Sansoucy PE LLC

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP				\$15,176,000	\$15,176,000
NEW ENGLAND POWER COMPANY				\$11,715,300	\$11,715,300
PSNH DBA EVERSOURCE ENERGY	\$49,926,100	\$4,647,500		\$77,757,000	\$132,330,600
	\$49,926,100	\$4,647,500		\$104,648,300	\$159,221,900
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$23,825,800	\$264,800			\$24,090,600
TENNESSEE GAS PIPELINE COMPANY				\$2,881,200	\$2,881,200
	\$23,825,800	\$264,800		\$2,881,200	\$26,971,800



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$600	885	\$528,900
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$3,000	57	\$171,000
All Veterans Tax Credit RSA 72:28-b	\$600	151	\$90,600
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		1093	\$790,500

Deaf & Disabled Exemption Report

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

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount:	Maximum	Total
65-74	7	65-74	51	\$121,000	\$6,171,000	\$6,116,800
75-79	1	75-79	42	\$144,000	\$6,048,000	\$5,922,000
80+	5	80+	81	\$173,000	\$14,013,000	\$13,814,900
			174		\$26,232,000	\$25,853,700

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

- Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)
Granted/Adopted? No Properties:
- Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)
Granted/Adopted? No Properties:
- Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)
Granted/Adopted? No Structures:
- Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)
Granted/Adopted? No Properties:
- Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)
Granted/Adopted? No Properties:
- Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)
Granted/Adopted? No Properties:
Percent of assessed value attributable to new construction to be exempted:
Total Exemption Granted:
- Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)
Granted/Adopted? No Properties:
Assessed value prior to effective date of RSA 75:1-a:
Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	988.71	\$203,531
Forest Land	1,162.26	\$104,324
Forest Land with Documented Stewardship	94.89	\$7,951
Unproductive Land	298.14	\$6,413
Wet Land	235.63	\$4,907
	2,779.63	\$327,126

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	15.70
Total Number of Owners in Current Use	Owners:	97
Total Number of Parcels in Current Use	Parcels:	172

Land Use Change Tax

Gross Monies Received for Calendar Year		\$396,247
Conservation Allocation	Percentage: 75.00%	Dollar Amount:
Monies to Conservation Fund		\$297,185
Monies to General Fund		\$99,062

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics

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



New Hampshire
 Department of
 Revenue Administration

**2022
 MS-1**

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
schoolhouse, ballfield, wildlife bird sanctuary	8.30	5	\$359

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

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

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

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

Revenues Received from Payments in Lieu of Tax		Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		\$0.00	
White Mountain National Forest only, account 3186		\$0.00	

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Southern NH Medical Center	\$13,704
	\$13,704

Notes




Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$21,843,262	\$4,768,015,119	\$4.58
County	\$3,862,375	\$4,768,015,119	\$0.81
Local Education	\$39,493,094	\$4,768,015,119	\$8.28
State Education	\$4,653,493	\$4,581,821,419	\$1.02
Total	\$69,852,224		\$14.69

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$69,852,224
War Service Credits	(\$790,500)
Village District Tax Effort	
Total Property Tax Commitment	\$69,061,724

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	12/6/2022
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$44,727,847	
Net Revenues (Not Including Fund Balance)		(\$23,278,734)
Fund Balance Voted Surplus		(\$125,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$790,500	
Special Adjustment	\$0	
Actual Overlay Used	\$328,649	
Net Required Local Tax Effort	\$21,843,262	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,862,375	
Net Required County Tax Effort	\$3,862,375	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$52,889,379	
Net Cooperative School Appropriations		
Net Education Grant		(\$8,742,792)
Locally Retained State Education Tax		(\$4,653,493)
Net Required Local Education Tax Effort	\$39,493,094	
State Education Tax	\$4,653,493	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$4,653,493	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$4,768,015,119	\$3,218,932,520
Total Assessment Valuation without Utilities	\$4,581,821,419	\$3,078,803,420
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$4,768,015,119	\$3,218,932,520

Village (MS-1V)

Description	Current Year
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Hudson

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II
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Description	Amount
Total Property Tax Commitment	\$69,061,724
1/2% Amount	\$345,309
Acceptable High	\$69,407,033
Acceptable Low	\$68,716,415

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

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

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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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 2022 Tax Rate	\$14.69	\$7.35

Associated Villages
No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$12,725,033
General Fund Operating Expenses	\$80,011,776
Final Overlay	\$328,649

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), (2015), *Best Practices: Fund Balance Guidelines for the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practices: Replenishing General Fund Balance*.

2022 Fund Balance Retention Guidelines: Hudson	
Description	Amount
Current Amount Retained (9.49%)	\$7,595,441
17% Retained <i>(Maximum Recommended)</i>	\$13,602,002
10% Retained	\$8,001,178
8% Retained	\$6,400,942
5% Retained <i>(Minimum Recommended)</i>	\$4,000,589

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
100-002-000	26 WEST RD RD	38	\$1,068,100	\$52,600	\$1,120,700
100-004-000	PHYSICAL PROPERTY	0	\$0	\$19,137,800	\$19,137,800
105-035-000	8 R TWIN MEADOW DR R	0.236	\$1,400	\$0	\$1,400
109-006-001	288 DERRY RD	0	\$0	\$51,300	\$51,300
110-040-000	126 OLD DERRY RD	0.42	\$135,200	\$0	\$135,200
111-065-000	24 CHAGNON LN	1.253	\$167,700	\$0	\$167,700
116-022-000	8 R HENRY DR R	0.69	\$159,000	\$0	\$159,000
118-008-000	40 KIENIA RD	4.01	\$188,100	\$0	\$188,100
125-005-000	41 R BEECHWOOD RD R	14	\$20,300	\$0	\$20,300
125-006-000	ROBINSON RD	27.5	\$143,600	\$0	\$143,600
130-005-000	49 ADAM DR	2.74	\$189,500	\$0	\$189,500
133-028-000	TERRA LN	0.678	\$15,800	\$0	\$15,800
134-016-000	19 WOODCREST DR	0.69	\$15,900	\$0	\$15,900
135-004-000	52 ROBINSON RD	47	\$594,500	\$715,800	\$1,310,300
138-063-000	8 ALVIRNE DR	0.783	\$4,900	\$0	\$4,900
138-089-000	194 DERRY RD	27.43	\$1,472,900	\$3,233,800	\$4,706,700
140-056-001	28 MARSH RD	0	\$0	\$1,656,000	\$1,656,000
142-024-000	10 R HAZELWOOD RD R	46.28	\$239,100	\$0	\$239,100
143-020-000	25 ROBINSON POND DR	6.2	\$201,200	\$0	\$201,200
144-001-000	ROBINSON RD	12.21	\$23,300	\$0	\$23,300
144-002-000	16 ROBINSON RD	30	\$332,400	\$0	\$332,400
145-004-000	415 CENTRAL ST	0.55	\$32,200	\$0	\$32,200
149-036-000	REAR SOUSA BLVD REAR	6.459	\$35,300	\$0	\$35,300
151-054-000	0 RANGERS DR	0	\$0	\$18,200	\$18,200
154-030-000	32 SULLIVAN RD	0.37	\$6,600	\$0	\$6,600
156-064-000	WEBSTER ST	1.151	\$6,600	\$0	\$6,600
160-031-000	49 RANGERS DR	3.013	\$90,600	\$0	\$90,600
160-048-000	70 RANGERS DR	29.1481	\$716,000	\$0	\$716,000
161-038-000	19 INDUSTRIAL DR	0.153	\$175,900	\$7,400	\$183,300
161-039-000	17 INDUSTRIAL DR	1.317	\$308,200	\$0	\$308,200
161-040-000	9 INDUSTRIAL DR	10.53	\$730,700	\$63,600	\$794,300
165-001-000	78 WEBSTER ST	1.18	\$9,600	\$0	\$9,600
165-002-000	88 WEBSTER ST	0.357	\$6,600	\$0	\$6,600
165-003-000	GAMBIA ST	0.254	\$1,500	\$0	\$1,500
165-004-000	GAMBIA ST	0.265	\$1,600	\$0	\$1,600
165-005-000	94 WEBSTER ST	0.233	\$61,600	\$0	\$61,600
165-016-000	3 GAMBIA ST	0.092	\$600	\$0	\$600
165-038-000	1 KENYON ST	0.151	\$11,500	\$0	\$11,500
165-066-000	24 FEDERAL ST	0.231	\$123,100	\$9,700	\$132,800
167-058-001	HIGHLAND ST	0.618	\$139,700	\$0	\$139,700

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
167-084-000	14 MONROE ST	1.043	\$17,300	\$0	\$17,300
168-001-000	8 GREELEY ST	3.468	\$193,200	\$0	\$193,200
168-085-000	11 R DANIEL WEBSTER DR R	1.468	\$144,300	\$0	\$144,300
168-124-001	6 W WINDHAM RD W	0	\$0	\$158,400	\$158,400
169-002-000	36 WINDHAM RD	3.626	\$185,800	\$0	\$185,800
169-003-000	WINDHAM RD	27.49	\$143,500	\$0	\$143,500
169-022-000	REAR WINDHAM RD REAR	1.019	\$6,100	\$0	\$6,100
170-030-000	2 CONSTITUTION DR	18.602	\$2,630,500	\$2,251,000	\$4,881,500
170-044-000	1 CONSTITUTION DR	4.556	\$820,500	\$2,228,200	\$3,048,700
171-055-000	142 KIMBALL HILL RD	52.265	\$209,600	\$0	\$209,600
172-001-000	150 R KIMBALL HILL RD R	26.32	\$137,400	\$0	\$137,400
173-017-000	16 TOLLES ST	0.37	\$29,745	\$0	\$29,745
174-106-000	49 R LEDGE RD R	30.908	\$79,700	\$0	\$79,700
175-007-000	12 GEORGE ST	0.261	\$113,100	\$0	\$113,100
175-011-000	83 R HIGHLAND ST R	0.08	\$5,200	\$0	\$5,200
175-017-000	79 HIGHLAND ST	5.069	\$126,400	\$0	\$126,400
175-034-032	126 FERRY ST	0	\$0	\$15,600	\$15,600
175-046-000	12 WATERLILY PATH	0.065	\$9,000	\$0	\$9,000
175-058-000	LAKESIDE AVE	0.118	\$25,200	\$0	\$25,200
175-068-000	LAKESIDE AVE	0.073	\$11,500	\$0	\$11,500
175-074-000	162 FERRY ST	9.428	\$283,400	\$0	\$283,400
175-082-001	8 CLIFF AVE	0.386	\$133,200	\$0	\$133,200
175-102-000	5 R STATE ST R	0.674	\$4,000	\$0	\$4,000
175-115-000	133 FERRY ST	0.653	\$18,700	\$0	\$18,700
175-118-000	6 R RIDGE AVE R	0.259	\$1,600	\$0	\$1,600
175-120-000	8 RIDGE AVE	0.475	\$26,000	\$0	\$26,000
176-035-000	239 CENTRAL ST	0.653	\$164,100	\$0	\$164,100
180-009-000	REAR KIMBALL HILL RD REAR	0.804	\$4,600	\$0	\$4,600
182-005-000	55 CENTRAL ST	0.071	\$4,600	\$0	\$4,600
182-042-000	23 MAPLE AVE	9.3	\$241,000	\$0	\$241,000
182-043-000	9 MAPLE AVE	0.151	\$77,700	\$0	\$77,700
182-073-000	15 WEBSTER ST	0.043	\$300	\$0	\$300
182-083-000	3 DERRY ST	0.848	\$229,300	\$5,800	\$235,100
182-094-000	18 LIBRARY ST	1.047	\$133,500	\$570,900	\$704,400
182-095-000	39 FERRY ST	0.171	\$196,100	\$174,600	\$370,700
182-101-000	12 SCHOOL ST	1.306	\$373,500	\$1,525,300	\$1,898,800
182-170-000	2 OAKWOOD ST	0.753	\$310,400	\$163,100	\$473,500
182-175-000	12 LIONS AVE	10.34	\$353,500	\$598,300	\$951,800
182-182-000	R LIONS AVE R	0.626	\$3,800	\$0	\$3,800
182-183-000	7 R LIONS AVE R	0.762	\$4,600	\$0	\$4,600
182-184-000	13 LIONS AVE	0.309	\$32,100	\$0	\$32,100

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
182-189-000	15 HURLEY ST	0.539	\$3,200	\$0	\$3,200
182-214-000	8 MELENDY RD	1.167	\$198,400	\$52,700	\$251,100
182-218-000	73 CENTRAL ST	0.065	\$44,800	\$0	\$44,800
183-084-000	11 GORDON ST	0.56	\$143,600	\$479,000	\$622,600
184-007-000	8 R GORDON ST R	0.288	\$1,700	\$0	\$1,700
185-040-000	25 KIMBALL HILL RD	165.81	\$487,300	\$879,800	\$1,367,100
185-040-001	19 KIMBALL HILL RD	2.185	\$352,900	\$1,213,200	\$1,566,100
186-001-000	33 BEAR PATH LN	4.529	\$156,100	\$0	\$156,100
190-108-000	9 GILLIS ST	1.2	\$171,200	\$0	\$171,200
191-051-000	5 R D ST R	0.335	\$65,000	\$0	\$65,000
191-187-091	3 OVERLOOK CIR	0	\$0	\$22,500	\$22,500
192-017-000	68 PELHAM RD	39.57	\$345,400	\$0	\$345,400
193-023-000	55 BUSH HILL RD	3.943	\$178,800	\$0	\$178,800
197-002-000	8 RADCLIFFE DR	1.901	\$87,700	\$0	\$87,700
197-012-000	28 RADCLIFFE DR	0.44	\$68,203	\$0	\$68,203
197-040-000	BIRCH ST	1.081	\$170,500	\$0	\$170,500
197-194-000	21 BRENTON AVE	1.142	\$46,100	\$0	\$46,100
197-196-000	17 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-199-000	8 BRENTON AVE	0.172	\$11,100	\$0	\$11,100
197-200-000	10 BRENTON AVE	0.172	\$5,600	\$0	\$5,600
197-201-000	12 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-202-000	14 BRENTON AVE	0.115	\$5,300	\$0	\$5,300
197-203-000	16 BRENTON AVE	0.115	\$5,300	\$0	\$5,300
197-204-000	18 BRENTON AVE	0.23	\$11,700	\$0	\$11,700
197-205-000	20 BRENTON AVE	0.172	\$11,100	\$0	\$11,100
197-209-000	19 ATWOOD AVE	0.172	\$11,100	\$0	\$11,100
197-212-000	16 ATWOOD AVE	0.05	\$9,000	\$0	\$9,000
198-009-000	14 R ATWOOD AVE R	0.057	\$9,200	\$0	\$9,200
198-112-000	13 CHARBONNEAU DR	0.737	\$15,400	\$0	\$15,400
198-146-000	20 COUNTY RD	0.803	\$150,300	\$0	\$150,300
198-149-000	20 R COUNTY RD R	3.58	\$578,200	\$0	\$578,200
201-009-000	112 BUSH HILL RD	0.282	\$95,200	\$0	\$95,200
203-003-000	34 ATWOOD AVE	0.098	\$6,500	\$0	\$6,500
203-004-000	36 R ATWOOD AVE R	0.308	\$7,600	\$0	\$7,600
203-005-000	36 ATWOOD AVE	0.189	\$7,100	\$0	\$7,100
203-006-000	4 WILLARD ST	0.301	\$30,400	\$0	\$30,400
203-008-000	6 WILLARD ST	0.166	\$6,900	\$0	\$6,900
203-009-000	8 WILLARD ST	0.167	\$6,900	\$0	\$6,900
203-010-000	10 WILLARD ST	0.225	\$7,300	\$0	\$7,300
203-011-000	12 WILLARD ST	0.057	\$2,300	\$0	\$2,300
203-012-000	14 WILLARD ST	0.182	\$7,000	\$0	\$7,000

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
203-013-000	5 WILLARD ST	1.733	\$44,600	\$0	\$44,600
203-014-000	40 ATWOOD AVE	0.521	\$16,800	\$0	\$16,800
203-015-000	31 ATWOOD AVE	0.264	\$14,900	\$0	\$14,900
203-016-000	33 ATWOOD AVE	0.406	\$16,000	\$0	\$16,000
203-017-000	32 BRENTON AVE	0.73	\$36,500	\$0	\$36,500
203-018-000	35 ATWOOD AVE	0.23	\$14,600	\$0	\$14,600
203-019-000	37 ATWOOD AVE	0.689	\$143,800	\$0	\$143,800
203-021-000	24 BRENTON AVE	0.115	\$6,600	\$0	\$6,600
203-068-000	25 SYCAMORE ST	5.761	\$181,600	\$43,800	\$225,400
204-010-000	4 PELHAM RD	0.954	\$167,200	\$0	\$167,200
204-029-000	65 GLEN DR	0.809	\$16,600	\$0	\$16,600
204-031-000	66 GLEN DR	6.661	\$177,800	\$0	\$177,800
205-043-000	17 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-044-000	15 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-045-000	13 WOODRIDGE DR	0.466	\$14,500	\$0	\$14,500
205-059-000	20 PARKHURST DR	0.466	\$14,500	\$0	\$14,500
205-060-000	22 PARKHURST DR	0.466	\$14,500	\$0	\$14,500
205-095-001	33 GLEN DR	0.912	\$173,000	\$19,400	\$192,400
205-102-000	65 R PELHAM RD R	139.8	\$151,400	\$0	\$151,400
211-066-000	62 BURNS HILL RD	19.824	\$271,700	\$0	\$271,700
212-017-000	99 WASON RD	2.004	\$176,000	\$0	\$176,000
216-015-000	204 LOWELL RD	1.194	\$455,100	\$1,245,600	\$1,700,700
216-018-074	16 HOLLY LN	0	\$0	\$13,900	\$13,900
218-010-000	88 BURNS HILL RD	0.747	\$154,800	\$336,400	\$491,200
219-003-000	67 TRIGATE RD	203.5	\$805,900	\$0	\$805,900
220-002-000	1 R WOODLAND DR R	8.603	\$27,000	\$0	\$27,000
222-041-002	9 A WASON RD A	0	\$0	\$40,300	\$40,300
223-026-000	55 WASON RD	3.639	\$174,000	\$0	\$174,000
224-004-000	20 MUSQUASH RD	51.953	\$198,400	\$0	\$198,400
226-002-000	51 R TRIGATE RD R	48.148	\$236,900	\$0	\$236,900
227-002-001	23 SAGAMORE PARK RD	0	\$0	\$13,900	\$13,900
227-007-000	45 SAGAMORE PARK RD	1.152	\$18,700	\$0	\$18,700
228-040-000	1 R ROSE DR R	0.275	\$6,300	\$0	\$6,300
229-001-000	12 RENA AVE	1.383	\$43,600	\$0	\$43,600
231-040-000	75 GOWING RD	10.078	\$140,400	\$0	\$140,400
235-007-000	25 DAVENPORT RD	11.833	\$34,300	\$0	\$34,300
235-008-000	288 R LOWELL RD R	4.783	\$25,800	\$0	\$25,800
235-012-001	12 GROVES FARM RD	1.528	\$259,800	\$817,000	\$1,076,800
236-019-000	74 MUSQUASH RD	229.641	\$828,800	\$0	\$828,800
237-013-000	49 R GOWING RD R	5.4	\$31,100	\$0	\$31,100
237-047-000	5 BROOK DR	6.531	\$142,300	\$0	\$142,300

Town of Hudson Inventory of Town-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
237-058-000	30 R RICHMAN DR R	1.696	\$10,700	\$0	\$10,700
237-059-000	REAR WINDING HOLLOW RD	0.095	\$600	\$0	\$600
237-060-000	REAR WINDING HOLLOW RD REAR	0.701	\$4,200	\$0	\$4,200
241-066-000	52 DRACUT RD	1.187	\$19,200	\$0	\$19,200
241-069-000	33 R DRACUT RD R	0.11	\$5,300	\$0	\$5,300
242-050-000	90 R MUSQUASH RD R	0.39	\$63,400	\$0	\$63,400
243-034-000	R RICHMAN DR R	18.077	\$59,000	\$0	\$59,000
246-088-000	CHALIFOUX RD	0.262	\$1,600	\$0	\$1,600
247-077-000	EAYRS POND RD	0.245	\$124,500	\$0	\$124,500
248-076-000	9 GOWING RD	8.277	\$63,200	\$0	\$63,200
251-022-000	92 RIVER RD	2.518	\$85,100	\$0	\$85,100
252-001-000	37 WINSLOW FARM RD	11.95	\$242,700	\$0	\$242,700
252-055-000	ANNA LOUISE DR	0.089	\$500	\$0	\$500
253-006-000	10 SCHAEFFER CIR	5.26	\$102,700	\$0	\$102,700
253-066-000	9 SCHAEFFER CIR	19.58	\$70,900	\$0	\$70,900
253-079-000	ANNA LOUISE DR	0.359	\$2,200	\$0	\$2,200
253-080-000	SCHAEFFER CIR	0.443	\$2,700	\$0	\$2,700
253-081-000	SCHAEFFER CIR	0.121	\$700	\$0	\$700
258-017-000	REAR DRACUT RD REAR	0.345	\$2,100	\$0	\$2,100
Count = 183		1,611.45	\$24,585,748	\$37,814,900	\$62,400,648

Town of Hudson Inventory of School District-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
130-003-000	200 DERRY RD	111.118	\$4,522,700	\$28,862,200	\$33,384,900
130-015-000	211 DERRY RD	107.653	\$617,400	\$684,100	\$1,301,500
139-009-000	190 DERRY RD	18.003	\$1,545,300	\$14,360,700	\$15,906,000
182-102-000	20 LIBRARY ST	0.828	\$303,400	\$1,690,200	\$1,993,600
182-109-000	33 SCHOOL ST	8.153	\$1,316,700	\$5,832,600	\$7,149,300
182-110-000	22 LIBRARY ST	1.786	\$288,400	\$3,304,000	\$3,592,400
183-087-000	1 MEMORIAL DR	28.525	\$1,597,000	\$16,976,900	\$18,573,900
198-151-000	10 PELHAM RD	16.24	\$1,616,900	\$11,345,200	\$12,962,100
Count = 8		292.31	\$11,807,800	\$83,055,900	\$94,863,700

Town of Hudson Inventory of Church-Owned Property

Map/Lot	Owner	Location	Acres	Land Value	Building Value	Total Value
105-007-000	FAITH BAPTIST CHURCH OF NASHUA	321 DERRY RD	2.066	\$302,200	\$549,100	\$851,300
140-047-000	HUDSON CONGREGATION C/O David Duncklee, SEC.	128 GREELEY ST	2.165	\$194,000	\$990,600	\$1,184,600
156-035-000	THE SANCTUARY	123 DERRY RD	0.97	\$168,200	\$766,800	\$935,000
166-001-000	ST PATRICK CEMETERY	71 DERRY ST	49.391	\$387,700	\$37,100	\$424,800
166-017-000	ST. CASIMIR CEMETERY	31 LEDGE RD	19.063	\$267,500	\$11,600	\$279,100
176-034-000	FIRST BAPTIST CHURCH OF HUDSON	234 CENTRAL ST	1.2	\$262,800	\$1,231,800	\$1,494,600
182-049-000	COMMUNITY CHURCH OF HUDSON	19 CENTRAL ST	0.461	\$123,900	\$1,410,200	\$1,534,100
182-129-000	ST JOHN THE EVANGELIST CHURCH	23 LIBRARY ST	1.972	\$318,500	\$2,071,500	\$2,390,000
210-010-000	PRESENTATION OF MARY CONVENT	180 LOWELL RD	97.419	\$12,550,700	\$23,407,700	\$35,958,400
228-054-000	BETHEL BAPTIST CHURCH	272 LOWELL RD	6.94	\$332,700	\$1,976,400	\$2,309,100
235-009-000	ST. KATHRYN CHURCH	8 DRACUT RD	12.374	\$332,700	\$3,709,000	\$4,041,700
Count = 12			194.02	\$15,240,900	\$36,161,800	\$51,402,700

Town of Hudson Inventory of Cemeteries

Map/Lot	Owner	Location	Acres	Building Value	Total Value
147-028-000	HILLS FARMS CEMETERY	20 DERRY LN	3.604	\$185,600	\$185,600
176-017-000	WESTVIEW CEMETERY	20 BURNHAM RD	17.04	\$244,700	\$244,700
176-031-000	WESTVIEW CEMETERY	226 R CENTRAL ST	0.13	\$0	\$0
183-005-000	SUNNYSIDE CEMETERY	98 CENTRAL ST	2.817	\$162,800	\$162,800
Count = 4			23.59	\$593,100	\$593,100

Charitable Institution-Owned and Veteran Institution-Owned Property

Map/Lot	Owner	Location	Acres	Land Value	Building Value	Total Value
106-006-000	AREA AGENCY PROPERTIES, LLC	5 TWIN MEADOW DR	2.319	\$177,900	\$347,100	\$525,000
109-010-000	SOUTHERN NH MEDICAL CENTER	300 DERRY RD	5.094	\$531,800	\$2,122,300	\$2,741,800
136-036-000	HUDSON MEMORIAL POST 5791 VFW	15 BOCKES RD	5	\$273,000	\$498,300	\$821,400
147-027-000	ALVIRNE SCHOOL	160 DERRY RD	16.2	\$280,700	\$444,500	\$739,600
168-122-000	HUDSON GRANGE #11, P. OF H.	4 WINDHAM RD	0.289	\$287,300	\$218,900	\$506,200
182-022-000	AMERICAN LEGION	14 REED ST	0.253	\$187,800	\$0	\$197,400
182-030-000	AMERICAN LEGION	37 CENTRAL ST	0.399	\$120,500	\$541,200	\$667,700
183-100-000	HUDSON MEMORIAL POST 5791 VFW	14 MELENDY RD	3.89	\$661,300	\$554,700	\$1,343,900
190-015-000	KIWANIS CLUB OF HUDSON, INC	31 CROSS ST	2.682	\$180,100	\$0	\$180,100
190-085-000	AREA AGENCY PROPERTIES, INC	13 BUNGALOW AVE	0.3	\$128,000	\$316,500	\$445,100
242-058-000	PLUS CO, THE	112 MUSQUASH RD	0.906	\$148,300	\$297,000	\$452,100
Count = 11			37.33	\$2,976,700	\$5,340,500	\$8,620,300

Town of Hudson Inventory of Other Town-Owned Property

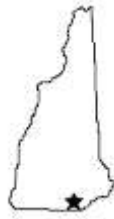
Map/Lot	Owner	Location	Acres	Land Value	Total Value
226-001-000	PELHAM, TOWN OF	90 R GOWING RD R	24.813	\$65,500	\$65,500
257-004-000	TYNGSBORO, TOWN OF	38 R PINE RD R	8.959	\$53,600	\$53,600
258-001-000	TYNGSBORO, TOWN OF	32 R SCHAEFFER CIR R	8.424	\$48,000	\$48,000
Count = 3			42.20	\$167,100	\$167,100

Federally-Owned Property in Hudson

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

Town of Hudson Inventory of State-Owned Property

Map/Lot	Location	Acres	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR R	3.103	\$18,600	\$0	\$18,600
122-003-000	OLD DERRY RD	29	\$149,600	\$0	\$149,600
128-009-000	301 WEBSTER ST	1.39	\$163,700	\$184,500	\$348,200
134-048-000	62 ROBINSON RD	107	\$475,100	\$14,300	\$489,400
139-051-000	179 DERRY RD	16.84	\$223,100	\$3,600	\$226,700
144-022-001	CENTRAL ST	0.03	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	1.1	\$15,600	\$0	\$15,600
153-015-000	361 CENTRAL ST	20	\$1,514,200	\$0	\$1,514,200
153-016-000	367 CENTRAL ST	4.69	\$572,500	\$0	\$572,500
159-006-000	64 GREELEY ST	5.211	\$139,100	\$0	\$139,100
159-026-000	4 BARRETTS HILL RD	5.476	\$194,200	\$0	\$194,200
159-029-000	2 BARRETTS HILL RD	2.054	\$176,300	\$0	\$176,300
159-034-000	BARRETTS HILL RD	0.494	\$3,000	\$0	\$3,000
169-012-000	41 WINDHAM RD	5.1	\$175,100	\$0	\$175,100
169-014-000	261 CENTRAL ST	15.621	\$76,800	\$0	\$76,800
169-015-000	CENTRAL ST	54.845	\$266,500	\$0	\$266,500
175-165-000	FERRY ST	38.455	\$193,800	\$0	\$193,800
178-012-000	76 KIMBALL HILL RD	2.042	\$176,300	\$0	\$176,300
178-022-000	89 KIMBALL HILL RD	16.062	\$252,200	\$0	\$252,200
178-026-000	75 KIMBALL HILL RD	17.864	\$239,100	\$0	\$239,100
186-014-000	SPEARE RD	19.349	\$104,500	\$0	\$104,500
194-005-000	REAR BUSH HILL RD REAR	37.586	\$189,400	\$0	\$189,400
212-005-000	94 WASON RD	1.388	\$163,800	\$312,200	\$476,000
212-007-000	98 WASON RD	1.41	\$164,000	\$329,000	\$493,000
212-022-000	121 R WASON RD R	75.363	\$261,100	\$0	\$261,100
217-034-001	5 A MARK ST	0.919	\$165,100	\$167,800	\$332,900
217-034-002	5 B MARK ST	0.919	\$165,100	\$158,100	\$323,200
218-001-000	TRIGATE RD	22.496	\$120,100	\$0	\$120,100
218-009-000	5 MUSQUASH RD	2.727	\$171,300	\$0	\$171,300
218-030-000	21 TRIGATE RD	0.834	\$160,000	\$0	\$160,000
222-044-000	232 LOWELL RD	64.018	\$2,916,800	\$0	\$2,916,800
223-031-000	39 WASON RD	0.898	\$155,700	\$285,700	\$441,400
223-032-000	37 WASON RD	0.992	\$161,100	\$250,300	\$411,400
223-033-000	35 WASON RD	1.389	\$163,800	\$257,700	\$421,500
223-034-000	33 WASON RD	1.465	\$162,900	\$0	\$162,900
224-007-000	MUSQUASH RD	9.57	\$51,800	\$0	\$51,800
234-002-000	1 RIVER RD	0.398	\$101,700	\$0	\$101,700
246-087-000	EAYRS POND RD	19.728	\$106,500	\$0	\$106,500
Count = 32		607.826	\$10,509,700	\$1,963,200	\$12,472,900



TOWN OF HUDSON

Benson Park Committee



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

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

Committee Staff

Chairman, John V Madden
Vice-Chairman, Ralph Aliso
Secretary, Judith Brouillette
Selectman Liaison, David S Morin
Member, Sarah Petkiewicz

Member, Scott Anderson
Member, Nancie Caron
Member, Erica Carreau
Member, John Leone

Sarah Petkiewicz and Erica Carreau were appointed to the Committee in May and June, respectively, with terms ending April 2025. They replaced Dick Empey and Carol Ann Viens, whose terms had expired in April. Kevin Cormier’s resignation from the Committee was approved by the Board of Selectmen in March and Scott Anderson was appointed in December to fill out the remainder of Mr. Cormier’s term ending April 2023. In April, the Committee thanked long-time member and Chairman Dick Empey for his service and Selectman Morin particularly noted all the volunteer work Mr. Empey has done for the park over the years.

At the beginning of 2022, the Capital Reserve Fund balance was \$110,000. At the March 2022 Town Meeting, a Warrant article to add \$10,000 to the Capital Reserve Fund was approved by the voters, bringing the balance to \$120,000.

The roof on the Haselton Barn was replaced with 25-year shingles, and new plywood underlayment was installed, at an approximate cost of \$80,000. This will prevent further deterioration of the structure due to water leaks. The asbestos was removed from the Train Station, and the removal certificate issued to the Town, at a cost of \$3,500. The funds for both projects were taken from the Benson Park Capital Reserve Fund.

As a community service, the owner of Technical Tree Service, who is a former Hudson resident, volunteered his time and equipment to remove an 85 foot tall rotting willow tree near the duck pond. Due to the tree’s condition, and falling branches, the DPW had deemed it a safety hazard, but did not have equipment to remove such a tall tree. Technical Tree Service cut down the tree at no cost to the Town.

The wooden stringers in the former “covered bridge” at the alligator pond had deteriorated to the point where the repairs to the deck planks were no longer feasible. DPW removed the bridge and blocked off the trail at the bridge site for safety purposes.

A long-time requirement has been that any group of people numbering 15 or over who wish to use the Park is required to register with the DPW. To better communicate this to the public, new Benson Park Usage Form poster has been placed on the Kiosk at the main entrance to the park. The Poster contains a QR code which provides a link to the form, instructions for the applicant and the rules for the park.

Denise Thompson of Express It Art, a Hudson Business, volunteered to repaint the mural in the

Gorilla House (photograph attached) and the Town reimbursed her about \$300 towards materials. A tree was donated by a Massachusetts resident, and it was planted in memory of her friend, who had lived in Hudson and loved Benson Park.

The crab apple tree in front of the Train Station has been replaced with a new cherry tree. More of the boards on the picnic tables have been replaced, but more will need to be done next year.

The Committee held monthly Clean-up Days from April to October. Volunteers performed tasks such as raking leaves, cutting brush, maintaining mulch beds, removal of invasive species, etc.

The Committee will continue to plan for future use of the Train Station and the Haselton Barn, will consider eventual replacement of the former bridge at the alligator pond with a new wooden structure, and will continue to address the maintenance challenges of the landscape and structures in the park.

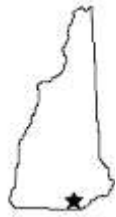
Respectively submitted,

Jack Madden

John V "Jack" Madden, Benson Park Committee Chairman



Denise Thompson volunteered to repaint the mural in the Gorilla House



TOWN OF HUDSON

Conservation Commission



William Collins, Chairman Dave Morin, Selectmen Liaison

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

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

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

Coordination of activities of unofficial bodies organized for similar purposes.

The activities of the Commission during calendar year 2022 are summarized in the following sections:

Conditional Use Permit Reviews:

During 2022 the HCC provided input to the Planning Board on a number of conditional use permit applications for industrial, residential and commercial purposes.

2022 Conditional Use Permit Review

Date	Map-Lot	Address	Favorable Recommendation		
			For	Opposed	Abstain
03/14/22	209-004	Building Addition	5	0	0
04/11/22	210-001	Car Display Lot	5	0	0
05/09/22	ROW	Transmission Line Structure Permit by Notification	0	0	0
06/13/22	182-003	Subdivision	4	1	0
10/17/22	125-010	Garage Structure	4	0	0
11/14/22	239-001	Land Access (roadways)	5	0	0
12/12/22	217-036	Pool and Shed Carried over to Jan. 2023	0	0	0

Stewardship of Lands:

The HCC is charged with management of Town Conservation Areas which includes three Town Forests. In 2022, the commission continued their efforts to improve hiking trails in the Musquash Conservation Area, Hudson Town Forest and Colburn Town Forest along with other locations around the community. At present the commission is working on a complete re-mapping of trails in seven locations and has contracted the Nashua regional Planning Commission to update and create trail maps to enhance the hiking experi-

ence. Additionally, we are concentrating efforts at Merrill Park to improve river access for canoers and kayakers by reconstructing the trail leading down to the river's edge and improving the existing parking area for better access.

The Conservation Commission is also actively monitoring a study that is underway by the Nashua Regional Planning Commission that will evaluate the Robinson Pond watershed. The NRPC study will provide recommendations to the town on ways to improve the overall health of the pond through Best Management Practices (BMP's) and will involve the participation of the Conservation Commission to help inform abutting land owners of the importance of this vital town resource.

The HCC continues to actively fulfill the Town's commitments to the New Hampshire Land Conservation Investment Program (LCHIP) and the NHDES Water Supply Land Conservation Grant Program by conducting annual mandated stewardship inspections of both the Musquash Conservation Area, and Ingersoll Tri-Town Tree Farm located off Bockes and Griffin Roads. These inspections are an annual requirement required by the grantor with the main goal being a harmonious existence with abutting land owners and a reporting mechanism for addressing issue within the properties.

Exotic Aquatic Plant Control and Monitoring:

The HCC contributes to and accepts matching grants from the state of New Hampshire Exotic/Aquatic Plant Control programs on behalf of the town of Hudson. These funds are used as part of an ongoing effort to control invasive aquatic species at both Ottarnic and Robinson Ponds. Invasive species control will be an ongoing effort for the foreseeable future as there is no one proven method for totally eradicating invasive plants and animals once they take hold. The town will need to continue monitoring and maintaining these two waterbody's to prevent out of control growth which could severely impact the recreational importance of Robinson and Ottarnic Ponds.

As a secondary safe guard to invasive species control the HCC also supports and contributes to the NH Lake Host Program. This program provides paid monitors to inspect vessels entering or being recovered from Robinson and Ottarnic ponds in effort to prevent the spread of the invasive species from these waterbody's to other in the state.

Conservation Land Acquisition and Conservation Easement Evaluation:

The HCC will continue to provide recommendations and assistance to landowners for conservation purposes. Our goal is to protect, preserve and maintain the natural resources of this community and to make fair and unbiased recommendations as they relate to land use in the Town of Hudson. This year the Commission successfully negotiated the purchase of 26.3 acres of land along the easterly side of the Hudson Town Forest. This purchase brings the total land area of the forest to 78.6 acres and any future tree harvest will provide a source of revenue to pay for projects within the forest.

In closing I would like to take a moment and thank my fellow commission members (past and present), our supportive town staff, Engineer Elvis Dhima and Doreena Stickney, our Selectman liaison Dave Morin and Highway Superintendent Jess Forrence (and crew) for their contributions to the success of the HCC. I would also like to thank all those who volunteer in our community as it really does makes Hudson a great place to live.

Bill Collins

Bill Collins

Hudson Conservation Commission, Chairman



TOWN OF HUDSON

Engineering Department



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

The Engineering Department is pleased to say that the Town of Hudson had a very busy construction season in 2022. I have been with the Town of Hudson for over eight years alongside Doreena Stickney, Administrative Aide, and Don Kirkland, Civil Engineer, who also work 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, Traffic Advisory Committee and the Zoning Board of Adjustment. The second is to provide review and inspection of development projects, and the third is to oversee and manage infrastructure related projects such as bridges, roads, water, drainage and sewer.

The status of major projects and programs are as follows:

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

There are currently **52** participants in the program. The owner or operator of any industrial or commercial establishment, public or privately owned, which discharges or intends to discharge wastewater within the Town of Hudson, must complete an application through the Engineering Department.

- **Water Supply Wells – Environmental Monitoring Program:** This monitoring program was established through a joint effort between the Town of Hudson and the New Hampshire Department of Environmental Services (NHDES), in order to maintain the long term functionality of the Hudson owned Dame/Ducharme wells (located in Litchfield) through the preservation of the Darrah Pond aquifer. This requires on-going measurement of groundwater elevations within existing monitoring wells drilled into the aquifer, as well as surface water elevation measurements at Darrah Pond. Due to PFOA levels, we have stopped using this well as of June 30, 2021.
- **Water Utility Maintenance and Capital Improvements:** The aging infrastructure composing the Hudson Water Utility requires routine maintenance. As well, the system continues to expand as the demands of its user's increases, requiring future capital improvements. In 2022, 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 will conduct the filing and permitting internally.
- **NPDES Stormwater Program (MS4):** The Clean Water Act authorizes states, which are delegated the

authority by the USEPA, to regulate point sources that discharge pollutants into waters of the United States through the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES Program regulates discharges from municipal separate storm sewer systems (MS4s), construction activities, and industrial activities. The Town of Hudson is an MS4, and is therefore regulated under a permit issued in 2003. Annual reporting of our activities to comply with the permit is conducted by the Engineering Department.

In 2013, the EPA released a draft of the 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit and were implemented in July of 2018. The Town has hired VHB, Inc. for the next five years to assist with the new MS4 requirements.

In 2022, 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 2022

- Flagstone Drive 30 inch drainage main lining: This project required the lining of approximately 1,600 linear feet of pipe that was in need of repair. This project was funded by the American Rescue Plan and construction was completed. See Appendix A.
- The Public Works and Engineering Departments now have live access to all sewage pump stations, which provide live alarms and flow data around the clock. See Appendix B.
- Lowell Road widening, from Wason Road to the Sagamore Bridge: VHB, Inc. has completed the design for this project and are expected to start construction in April 2023. See Appendix C.
- The Engineering Department completed the design of Lowell Road over the First Book bridge, which is currently on the NHDOT red List. This project is funded by American Rescue Plan funds and is scheduled for construction in late 2022, early 2023. See Appendix D.
- GIS Database infrastructure: The Engineering Department continues to manage and oversee the GIS updates for water, sewer, drainage, gas, fiber optics, known asbestos sites, and fire alarms throughout the town, which can be accessed through portable devices at any location in town, as shown on Appendix E. A new GIS link is available for public use. Currently, we are the only municipality in NH that has all this information available on GIS.
- The Engineering Department manages and oversees day-to-day water operations related to treatment, distribution, maintenance, repairs and contract oversight. See Appendix F.
- Hudson Traffic Management and Operations System: We have incorporated two Adoptive Signal Systems to improve the traffic flow at the Library St. common and Lowell Road (Pelham and Fox Hollow) and have added state of the art cameras, which provide better detection, operation, and allows the staff to get remote access to respond faster to malfunctions or emergency situations. As of now, we have all of the town owned and operated intersections on this system and one State intersection. See Appendix G.
- The Engineering Department is currently managing approximately \$9,270,470.00 for the Town in performance surety bonds and Letters of Credit relating to residential and commercial developments.
- The Engineering Department and Public Works Department working together towards a master plan for the current transfer station on West Road. Phase 1 of the Transfer station was be funded by American Rescue Plan funds, See Appendix H.
- Despite the Covid-19 pandemic and all of its related challenges this year, the Engineering Department

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

- 47 Driveway permits
 - 70 Water permits
 - 80 Sewer permits
 - 47 Septic permits
 - 4 IDA (Industrial Discharge Agreement) Applications/Permit Modifications
- The Engineering Department is overseeing the design of Bridge Street Twin Bridges that connects Hudson to Nashua. The design was completed and we have received state funds for the construction of both bridges, which is scheduled for construction in 2023, see Appendix J.

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

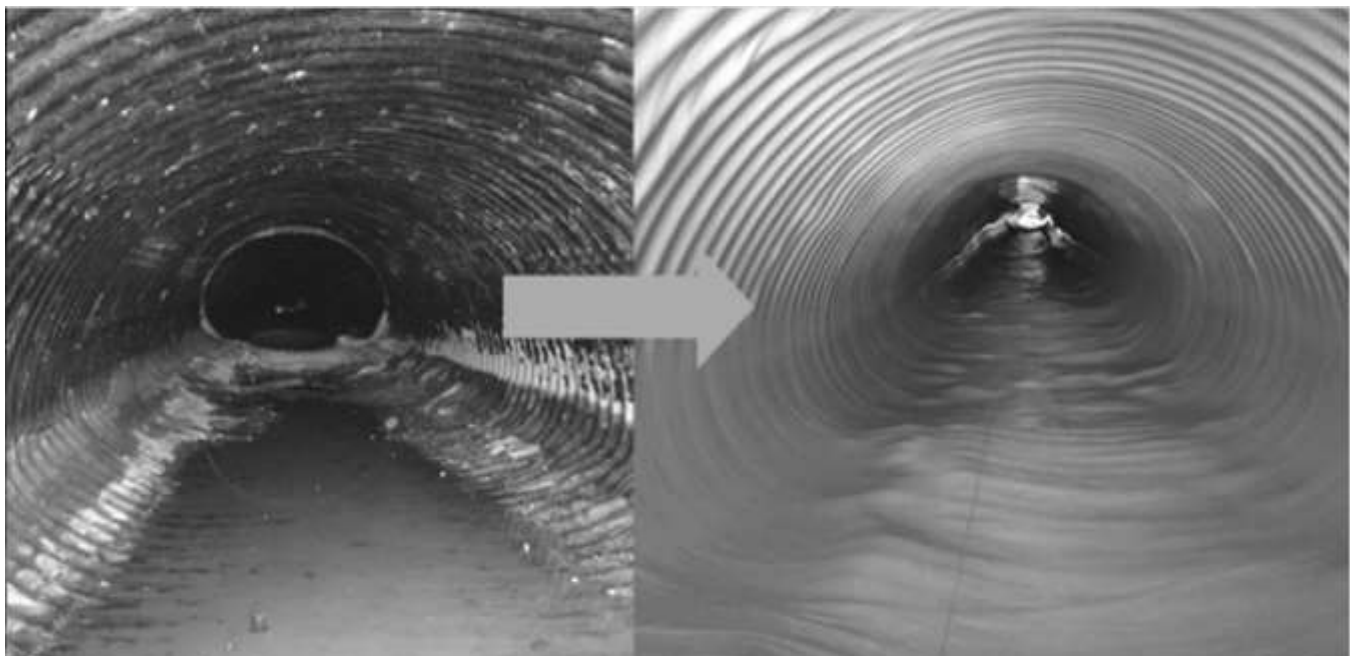
The year 2022 has been extremely busy, challenging and very exciting for the Engineering Department. The Covid-19 pandemic presented many challenges and restrictions, yet we continue to be diligent in adhering to all of the Covid-19 guidelines and safety protocols while doing our best to provide customer service and necessary inspections. The year 2023 should prove equally successful with the completion of the projects listed above. Currently, our focus has shifted toward other important improvement projects, including the Bridge Street bridge repair, sewer, water utility improvements and traffic improvements throughout the town. I am pleased to say that we are one of the few communities in NH that currently does not have a bridge on the red list. We thank the Board of Selectmen and the tax-payers of Hudson for your continued support of this important office, as we work towards making Hudson number one in the state when it comes to infrastructure.

Respectfully submitted,



Elvis Dhima, P.E., Town Engineer

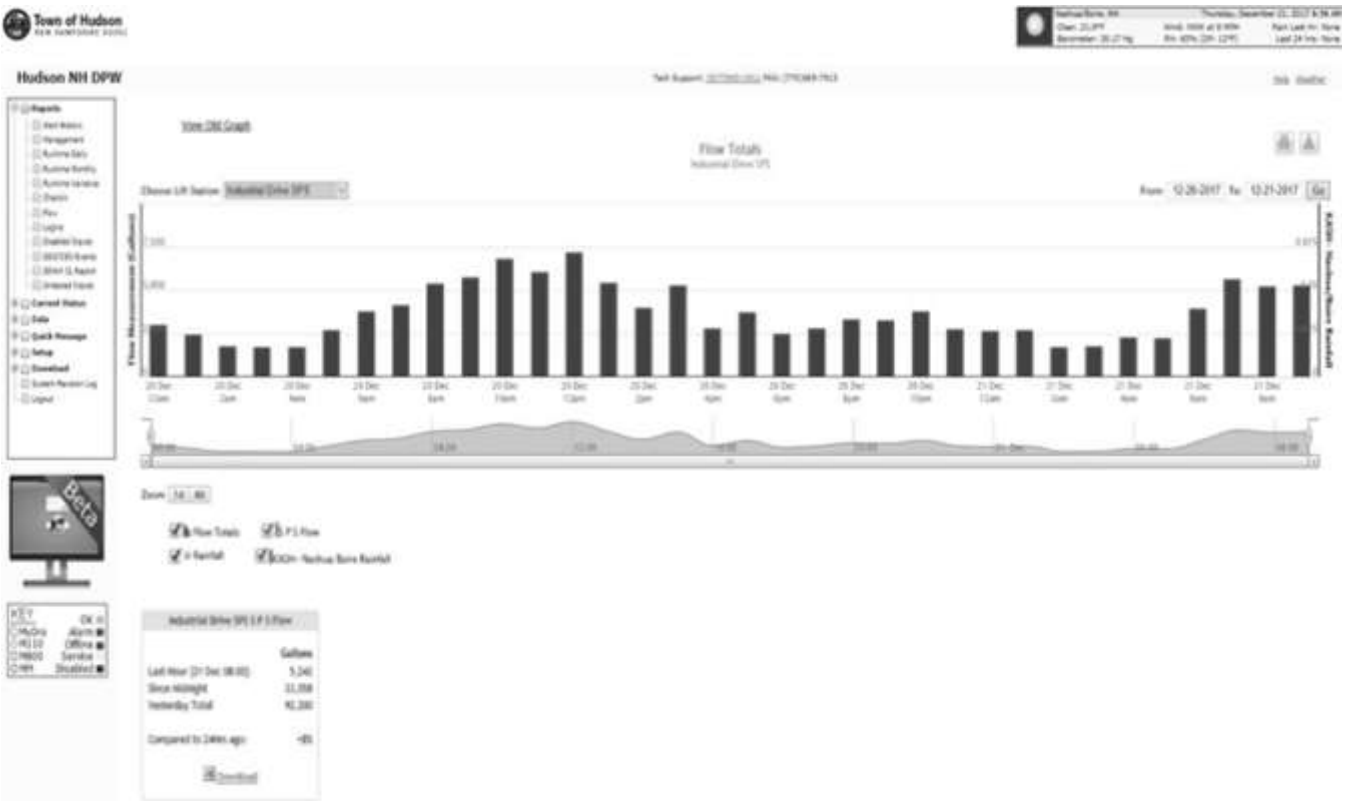
Appendix A



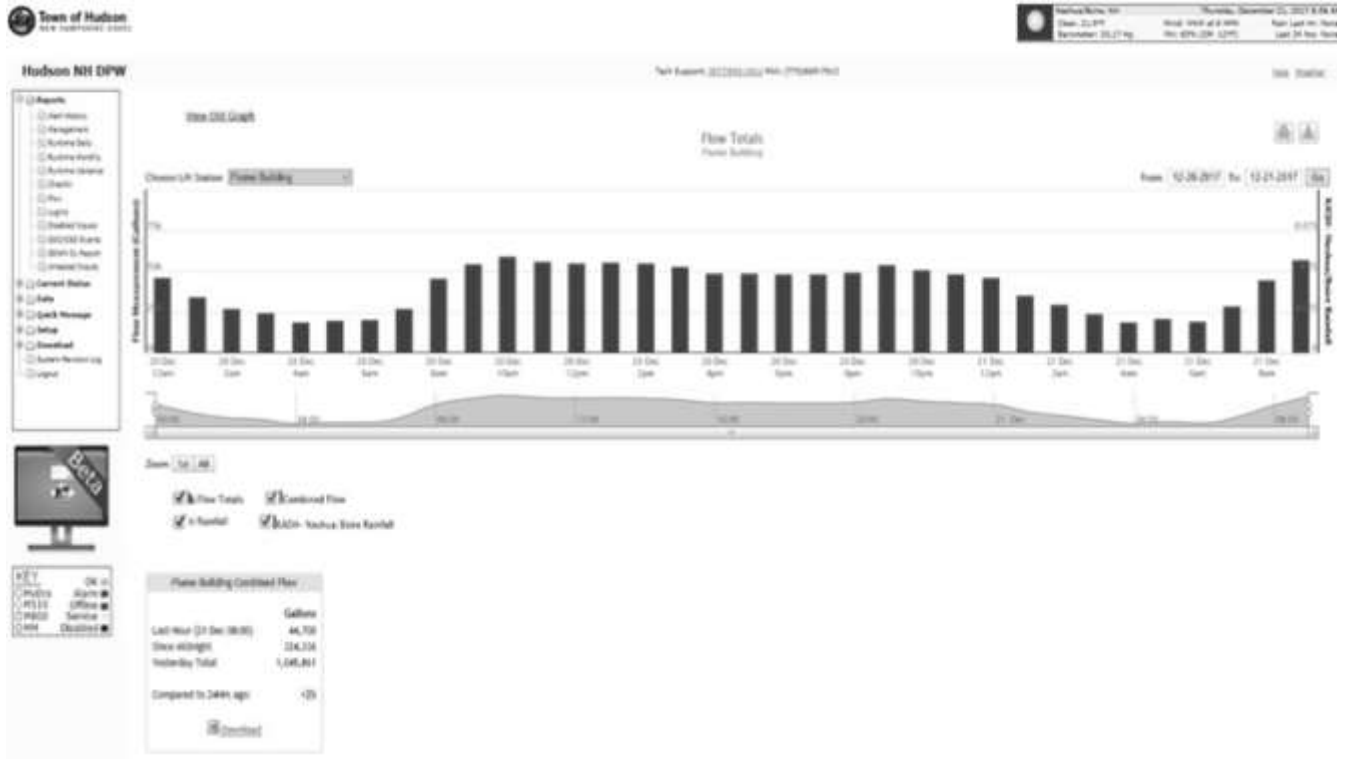
Appendix A



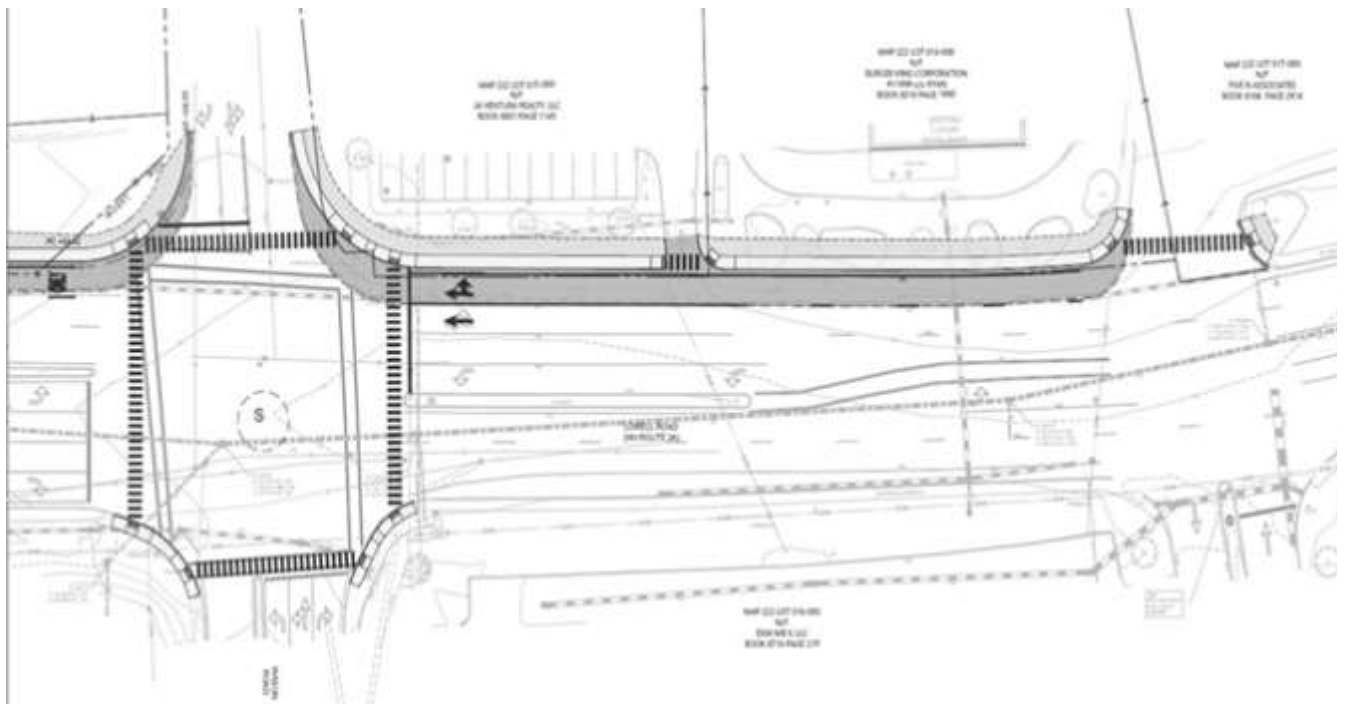
Appendix B



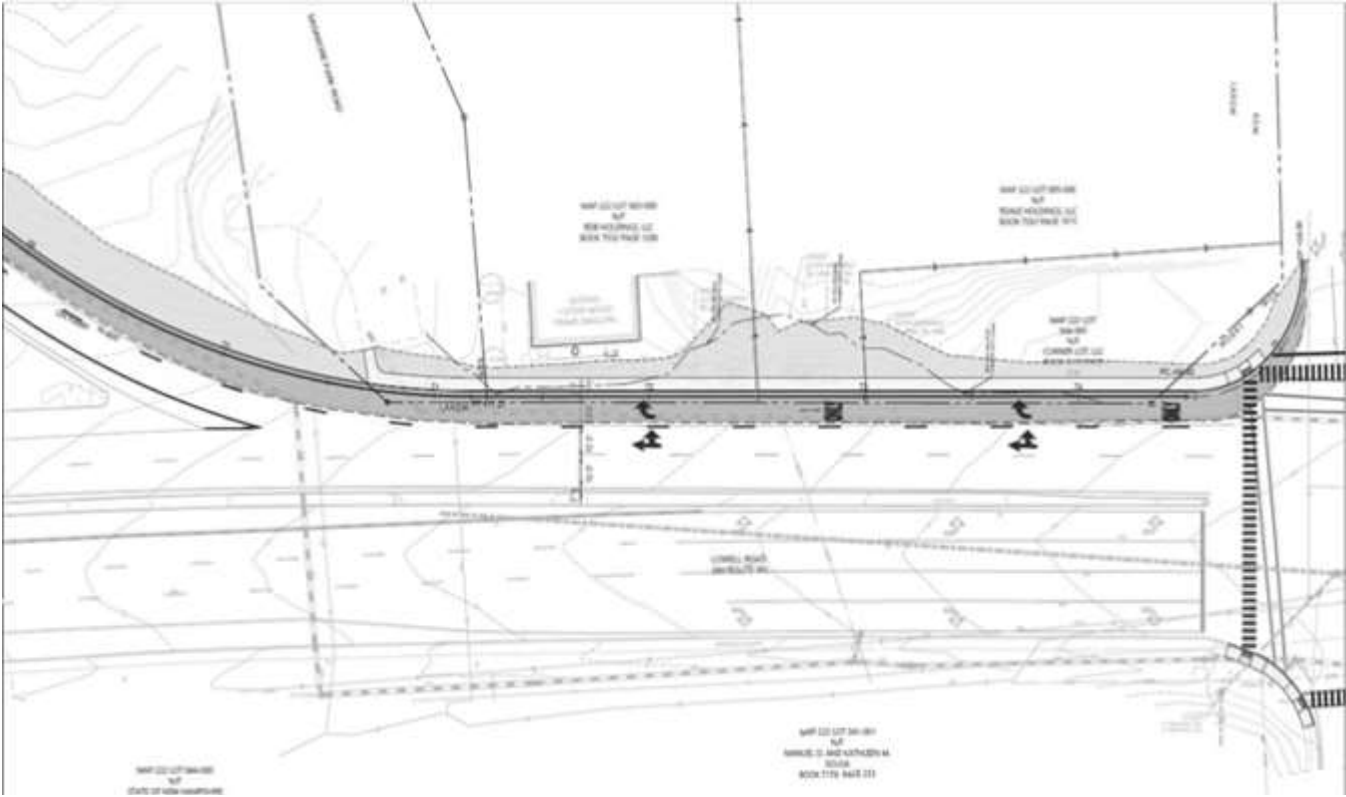
Appendix B



Appendix C — Final Design



Appendix C — Final Design



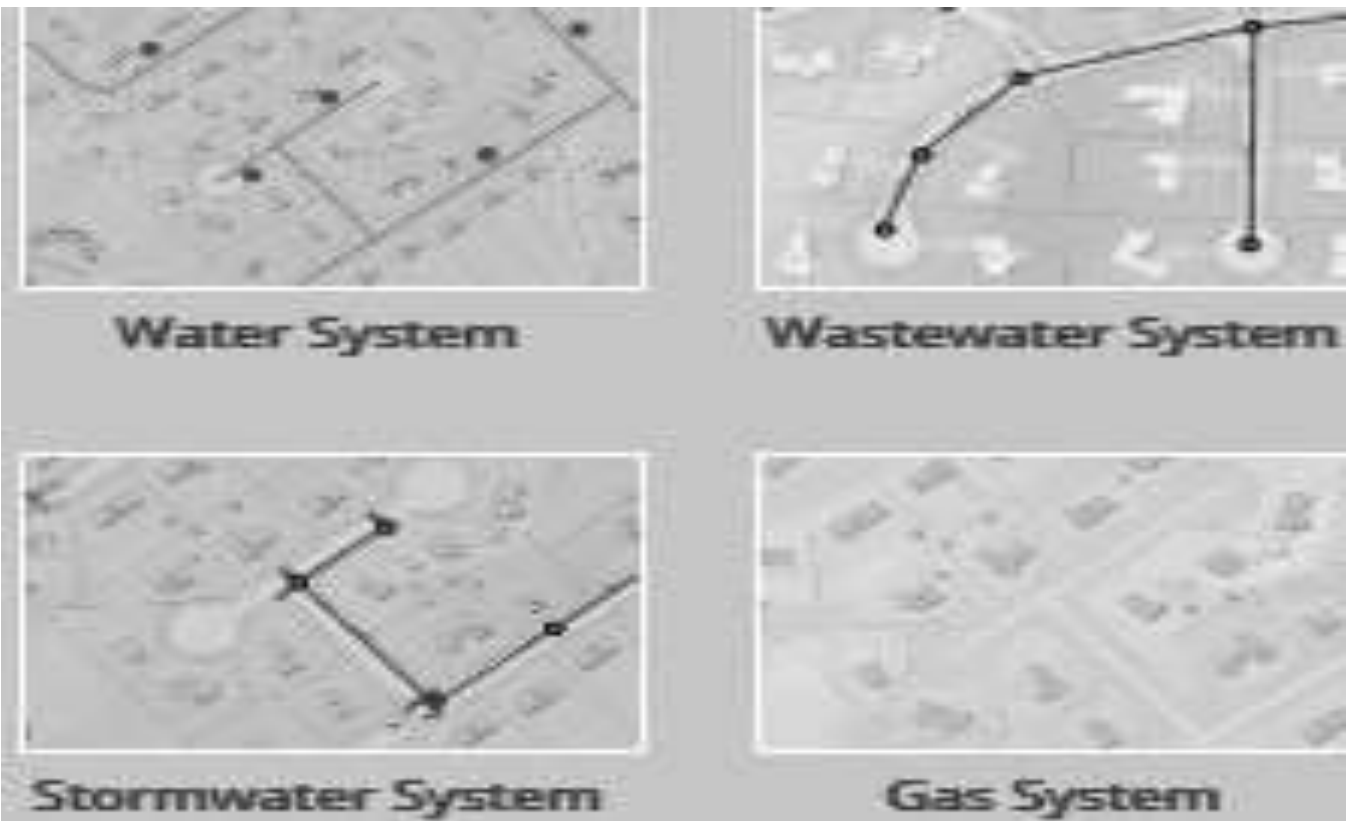
Appendix D



Appendix D



Appendix E



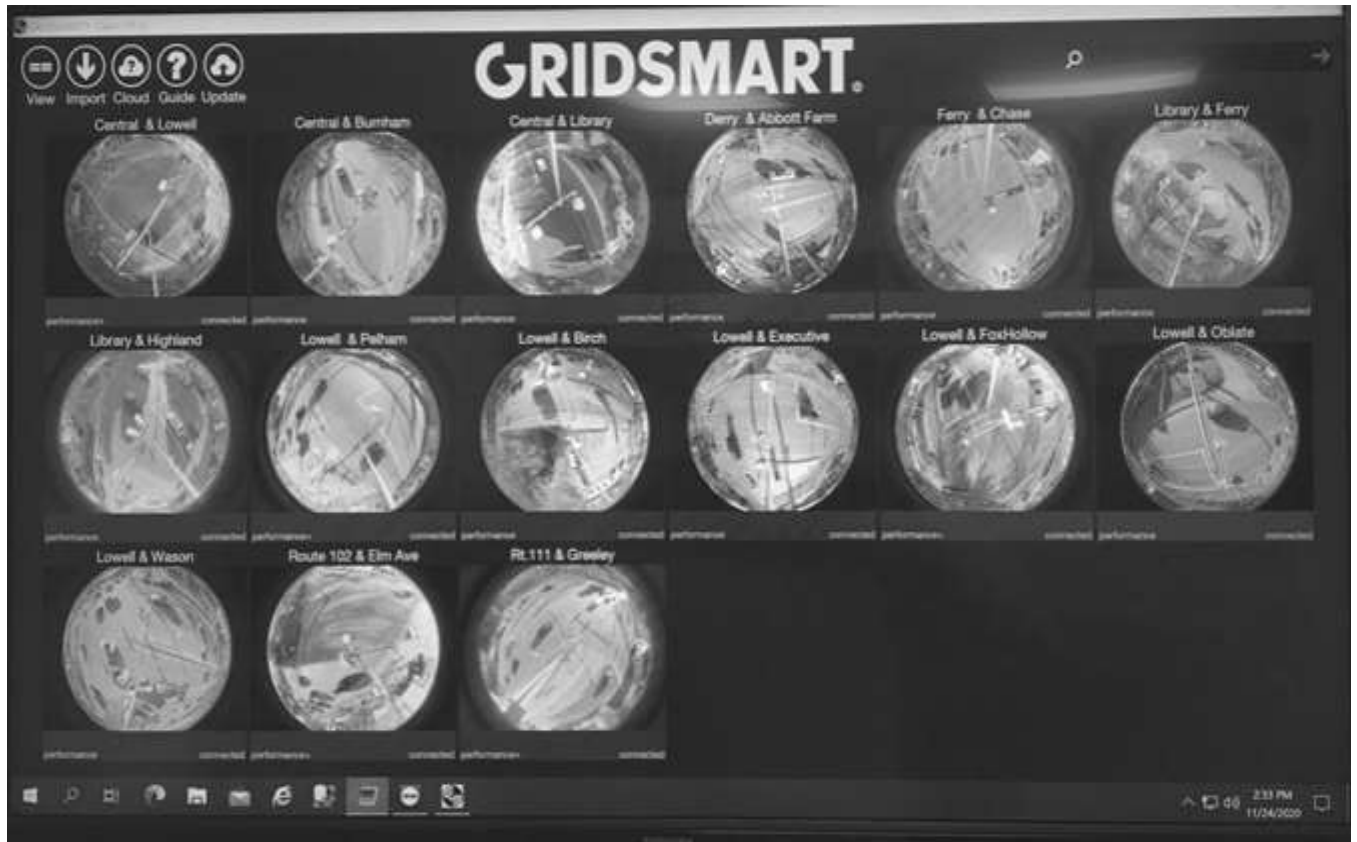
Appendix F — Hydrant Inspections



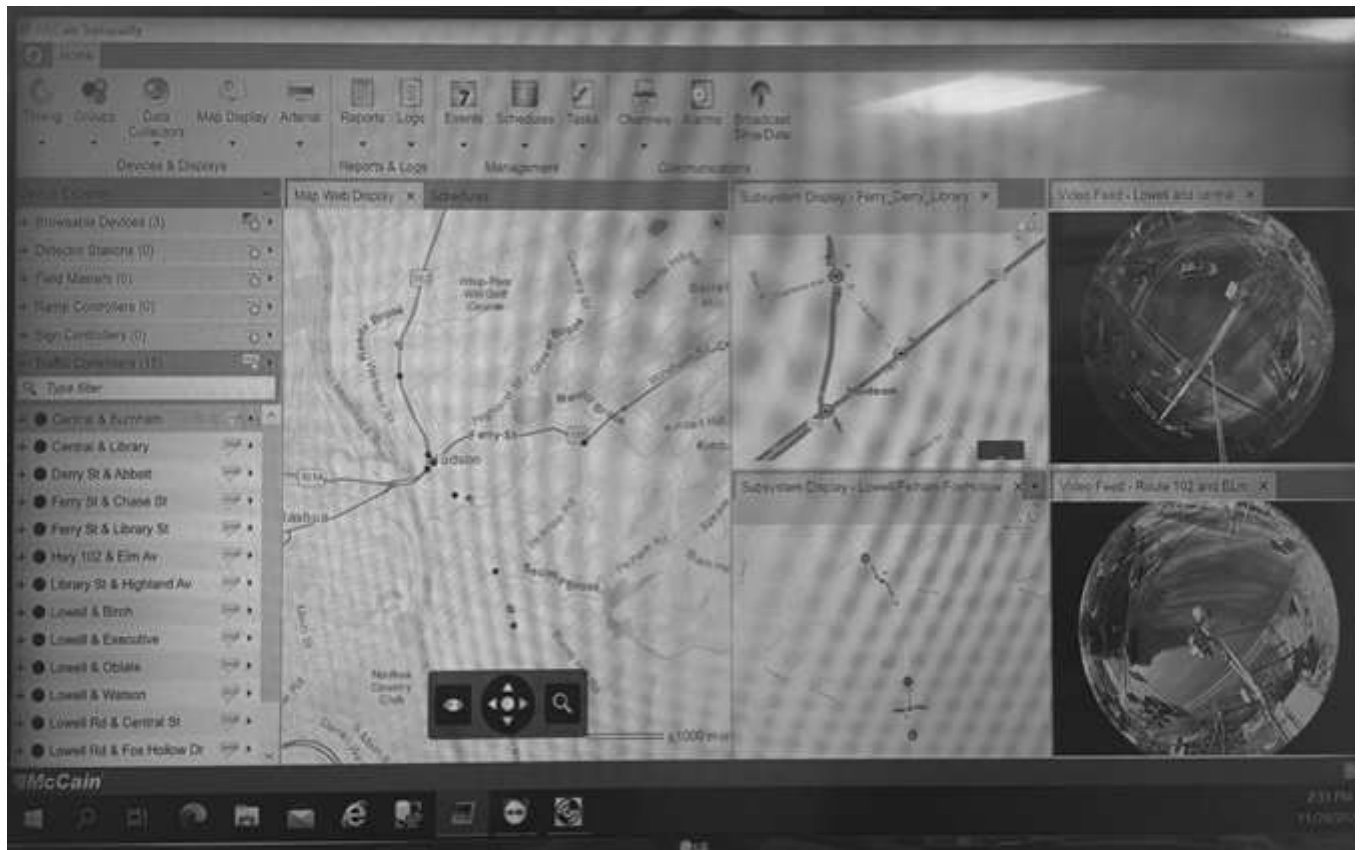
Appendix F — Overall Inspections



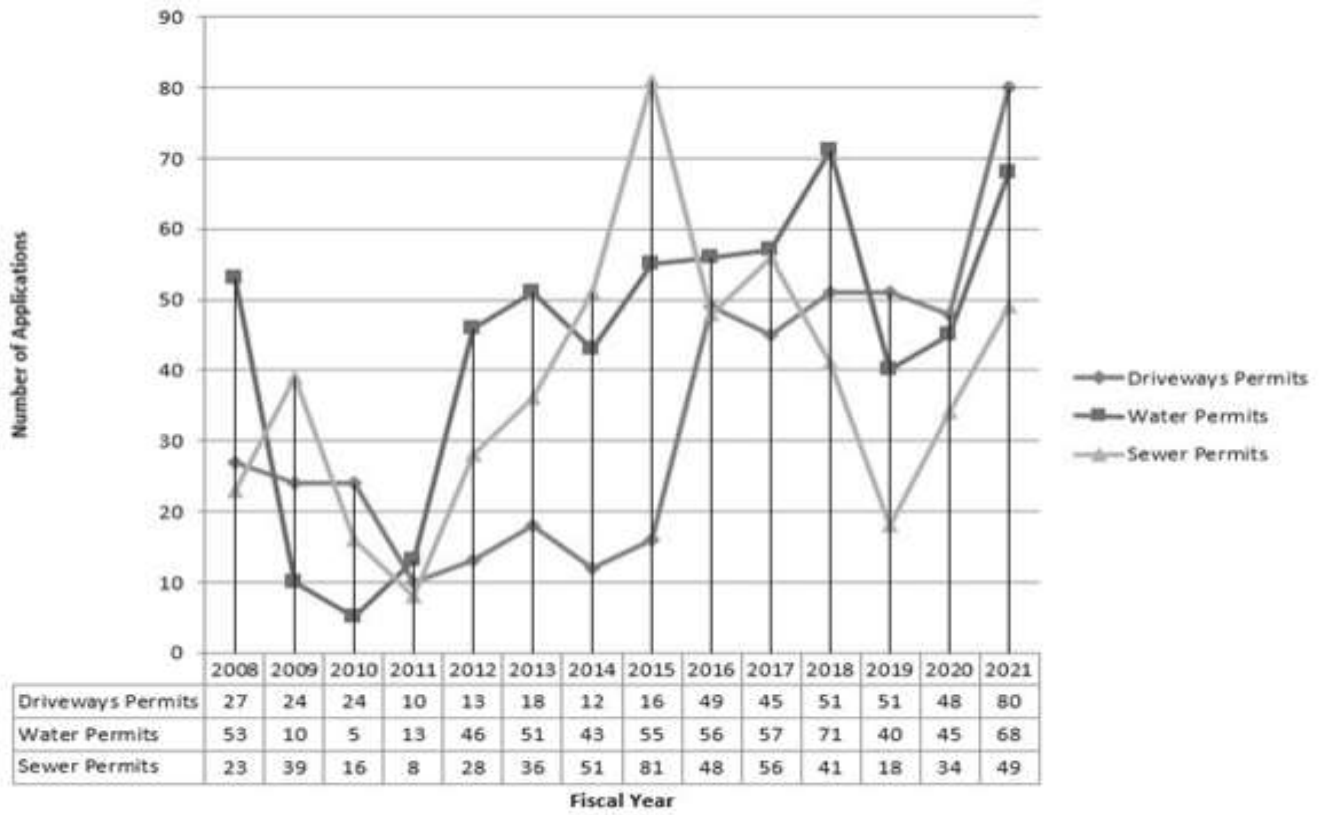
Appendix G — Traffic Cameras



Appendix G — Traffic Controllers



Appendix I



Appendix H



Appendix J



Appendix J





TOWN OF HUDSON

Finance Department



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

The Town of Hudson Finance Department is responsible for the financial operations and records of the Town. The department responsibilities include: Accounts Payable, Accounts Receivable, Payroll, Purchasing, Water Utility, Human Services, Budgeting and Financial Reporting. We provide financial services, information and training to elected officials, employees, citizens and volunteers of Hudson. 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 2023 budget was **not** approved by the voters on March 8, 2022. The difference being a default budget of \$494,232.00 less. With this being the 2nd year operating with a default budget, projects and progress within the Town Offices have been hindered. Please refer to the back of this book for the audit report.

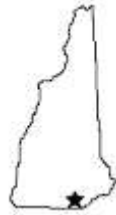
Lisa Labrie, the Finance Director, has been in the role for 2 years and performed 18 years as the Town Accountant. There is never a "boring" day in this position! The Town Accountant, Beth McKee, has been here for almost 2 years. That position has the responsibility for maintaining the Town's ledgers, which provide a detailed accounting of all revenues and expenditures incurred by the Town. The Town Accountant also maintains the accounting ledgers for the Sewer Utility, Water Utility and all other Special Revenue funds. She continues to learn all aspects of her job and has been a big help to the Town Clerk/Tax Collector position which has experienced some transitional hiccups. Cherie Hebert is the Senior Accounting Clerk who joined the department 8 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 26 years of service to the Town. Kathy handles administrating personnel benefits and also has the responsibility of the Town Welfare program. Her big project this year was negotiation of a new copier contract and the change has been extra challenging with "supply chain" issues! Thank you for your hard work, Kathy! Magdalena Whittemore is our part time Senior Accounting Clerk who has been with us for 2 years. Her primary focus is capital assets and leases, billing, backup and special projects.

The Town of Hudson's Water Utility billing and customer service functions are handled by Valerie Marquez who has been with the town for 13 years and Barbara O'Brien who has been with the Town for 11 years. 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 which have improved significantly. The Water Utility department bills over 6,500 customers monthly and periodically reviews the Water policies and procedures to make recommendations for improvement. The Water Utility is currently coordinating the replacement of old meters with new ones. Their coming focus will be a water audit and learning a new software program for work orders to Whitewater who performs the maintenance and service work needed by the Water Utility.

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

Respectfully submitted,

Lisa Labrie
Finance Director



TOWN OF HUDSON

Fire Department



39 Ferry Street · Hudson, New Hampshire 03051

Emergency 911
Business 603-886-6021

Scott J. Tice
Chief of Department

HUDSON FIRE DEPARTMENT

2022 ANNUAL REPORT

To the Town of Hudson

Submitted by

Fire Chief Scott J. Tice

It is my honor and privilege to represent The Hudson Fire Department in presenting our community with this Annual Report on your Fire Department's activities and progress for 2022.

The Hudson Fire Department is an all-hazards department that responds to Fire, Emergency Medical Services and rescue calls for service. We provide ambulance services to the Town of Hudson as well as Litchfield. We live by our organizational values that include professionalism, respect, integrity, dedication and empathy and we strive to achieve this every day. In 2022 we responded to an average of 13 ½ calls per day and 4,943 calls for service in 2022 with 3,453 patient contacts. Your fire department is organized into four divisions that include Operations, Administration, Inspectional Services and Emergency Management.

In September, It was my honor to be appointed as the tenth Fire Chief to lead this organization. It is a privilege to be your Fire Chief and I look forward to our continued success and growth in the years ahead.

Fire Administration

Throughout the last year, unfortunately we said goodbye to several long-term members, which have had an effect in each of the divisions of the organization. In August, we said goodbye to Fire Chief Robert Buxton who retired after a 30-year career in the fire service. In his 9-year tenure as Fire Chief, he set the organization up for success with his ability to plan, prepare and drive our group forward. Chief Buxton was the voice of reason and was relied upon throughout the Town. We thank him for his dedication and everything that he has done for the fire service, the department and the community. We wish him the best as he begins a new chapter as the Director of Homeland Security and Emergency Management for the State of New Hampshire.

In May we said goodbye to Robert Haggerty. After serving the department as a Call Firefighter and Support Services, Bob retired after almost 20 years with the department. Bob was an integral part of our team during the COVID-19 pandemic, where he provided critical information and updates that were essential in successfully navigating town operations through the pandemic. We are grateful for his many years of service and appreciate all that he has contributed over the past 20 years.

In June we were pleased to partner with the American Red Cross of Northern New England in a joint effort to provide smoke alarms to members of the community in need. This program is applicable to residents who reside in an owner-occupied dwelling. Rental or commercial properties are not eligible for this program. There are no other qualifications to be eligible to participate. To participate in this program, please visit our website for further details.

After a lengthy reevaluation process, In August, we were pleased to announce that we had achieved improvement in our ISO rating. ISO completed their analysis of our structural fire suppression delivery system that we provide to the citizen's in the Town of Hudson. Effective November 1, 2022 our ISO PPC improved from a Class 4 to a Class 3.

The ISO is an independent company that serves insurance companies, communities, fire departments, insurance regulators, and others by providing information about risk. ISO's expert staff collects information about municipal fire suppression efforts in communities throughout the United States.

In each of those communities, ISO analyzes the relevant data and assigns a Public Protection Classification (PPC) grade – a number from 1 to 10. Class 1 represents an exemplary fire suppression program, and Class 10 indicates that the area's fire suppression program does not meet ISO's minimum criteria.

In the 255 communities within New Hampshire that participate, Hudson was one of only 19 communities that have been classified an ISO Class 3. To put this into perspective, there are only five communities in NH that have a Class 2 rating and there are no communities with a Class 1 rating. We anticipate continuing our progress as we work to improving our service delivery and we will work forward to obtaining our ISO Class 2 rating in the next few years.

Inspectional Services

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

In January, we said goodbye to Inspector David Hotham. A member of our Inspectional Services Division for 2 years, we thank Dave for his contributions to the department and wish him well in his future endeavors.

In March, we put into service two 2022 Ford Rangers. This was the first time in the division's history that they received new vehicles. These new vehicles are equipped to aid in the everyday functions of our Inspectional Services team.

In September, we welcomed Inspector Mark Cataldo to the department. Mark has adapted quickly to his new role and we look forward to his impact and contributions to the division.

Throughout 2022, this division had a record breaking year as construction throughout town continues to increase. 2022 brought the highest number of permits issued in the division's history with 2,620 as well as 3,877 inspections completed over the course of the year.

Operations Division

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

The Communications Division is on the front line supporting our field personnel, they are the first contact most citizens have during their time of need or service. The employees of this division receive specialized training in the area of communications and the handling of all emergency calls for service received by the department. This group is the heart of our emergency response operations and we rely upon them to accomplish our mission. Over the last two years, we have been working on our radio infrastructure system. We recently completed the final phase of the radio infrastructure project and the system is in place and fully operational. This project was vast and involved numerous aspects of planning and construction of the physical resources to replace three radio towers in our community in an effort to improve overall connectivity of the radio system and interoperability between Fire, Police and Public Works. With the construction of the towers, installation of new antennas, microwave system and radio system, we will be able to provide

a safe, reliable, efficient and effective town-wide radio infrastructure.

In January, our senior Firefighter/AEMT David Brideau retired after 24 years of service with the department. A mentor to our junior members, his advice and experience were a great benefit to those he worked with. Dave has served the department proudly throughout his tenure and we appreciate all the contributions and leadership he has provided. We wish him all the best in retirement.

In March, we welcomed back Firefighter/AEMT Dennis Haerinck. FF Haerinck had left Hudson Fire in October of 2019 after 14 years. We were happy to have an experienced and veteran employee return to the department and look forward to his contributions in the years ahead.

Also in March, thanks to a generous donation from Digital Federal Credit Union, we purchased new gear bags for our suppression personnel. These bags are used to transport turn out gear between stations. Each member has their own gear bag, which assists in containing any contaminants, keeps their gear organized, protects the investment and creates a safer environment for our members.

Additionally, thanks to a community grant from our local Walmart, we purchased a new portable water tank. The FOL-DA-TANK portable water tank holds up to 2,500 gallons of water and is used to augment water supply operations on the fire scene when we do not have access to an available water supply in close proximity to the fire.

Over the past year, we have been diligently working on fleet improvements. In May, we took delivery of a new Squad vehicle. This type of vehicle has been in service for many years and has helped reduce the wear and tear on our larger fleet. We respond in this vehicle for medical calls, service calls, and motor vehicle accidents as well as outside fire calls. In order to reduce costs and utilize existing resources, the body of the older Squad 1 was removed and remounted onto a new 2020 Ford F550 Chassis. The apparatus has a rescue body with rescue equipment and a 300-gallon water tank with a 300 gallon per minute fire pump. We took the older Ford chassis and re-purposed as a brush truck. This new body was manufactured to specification in order to provide for brush fire response and will be used to fill in for the primary Squad vehicle when a second is needed or the primary unit is out for maintenance.

Also in May, the department was pleased to welcome Captain Steve Oberg (ret.) from the Worcester Fire Department. Captain Oberg conducted situational awareness training for all our suppression members. The purpose of this training involved exploring the continual observation of the specific environment that we operate in and how any change in that environment affects our mission and safety. These continual environmental observations will become part of the overall strategy developed by an incident commander (IC).

It helps each member to think about and plan for what they can expect to encounter at fires and emergencies. With situational awareness, we want to be continually reading our environment and looking for changes that could affect the firefighting operation or our safety.

In July, Firefighter/Paramedic Zachary Whitney was promoted to the position of Lieutenant/Paramedic. Lt. Whitney has been an active member of the department for the past 6 ½ years and we look forward to his success in his new leadership role.

In July, we said goodbye to Dispatcher Anthony Patti. A member of the department for 3 years, we thank Anthony for all his contributions during his tenure with us and wish him the best as he continues his career with Nashua Fire Rescue.

In September, our next senior Firefighter/AEMT Al Winsor retired after 21 years of service with the department. Throughout his tenure, Al has been a mentor to the many members who have come after him. He has been a consistent contributor in many areas of the department from our explorer program, our IT programs and his many years operating Freddie the Fire Truck. We wish Al a long, happy and healthy retirement.

In September we welcomed Firefighter/EMT William Nigus and Firefighter/AEMT Mitchell Rufiange to the department. Both are still working through their probationary period and we look forward to their impact on the organization.

We also welcomed Dispatcher David Avery. Dave's previous experience has enabled him to quickly integrate himself with the department and we look forward to his positive impact in this role.

In October, we took delivery of our new Seagrave Marauder Pumper and placed it into service. This replaced our old Engine 2, which was a 2008 Pierce and had lived beyond its safe operating life. We have had several years of mechanical and safety issues, which forced an early replacement.

In November, we said goodbye to Firefighter/AEMT Andrew Perkins. A member of the department for the past 8 ¾ years, we thank him for his contributions and service. We wish Andrew all the best as he continues his career with the Franklin Fire Department.

In December, our new Shift Commander vehicle went into service. The 2022 Ford F150 was designed, built and set up to carry the necessary specialized equipment to operate as a command post during emergency responses.

Emergency Management Division

The Division of Emergency Management is responsible for the overall safety and operations of Town-wide emergencies. As responders, we usually deal with isolated incidents at single addresses. When the Town faces emergencies that go beyond our resources or involve multiple departments the Emergency Management Division is utilized to organize the varying groups to ensure all of the incident needs are met. We have used this resource for varying incidents including inclement weather, community events as well as the Pandemic response and vaccination process. This process integrates all of the Town resources into a single organizational structure in order to maintain readiness and response. Emergency Management managed the Town Wide Radio System Infrastructure upgrade. This project builds a better radio network for our Fire, Police and Department of Public Works. We rely on this system for both emergency and non-emergency communications for the critical resources of the Town. The three new towers in town are providing better radio coverage and Fire and Police are now operating with new console systems to ensure 98% coverage throughout the town.

Summary

We have faced many challenges over the last year as we have said goodbye to many long-term employees and we know we will face an uphill battle finding their replacements. Although the Fire Service and EMS is a noble profession, the State of New Hampshire is facing a significant shortage of qualified candidates when we have vacancies. We are working on developing plans and practices to ensure a reliable, qualified and professional workforce that exemplifies the professional standards that we hold true at Hudson Fire. As we work through this process, we are cognizant of our increasing requests for service. Since 2015, we have seen an increase in call volume of greater than 17%, in this same period we have only increased staffing by two per shift. As the Town continues to grow, we will need to evaluate our staffing and response model and develop programs to continue to exceed the needs and expectations of the community. We look forward to serving you in 2023 and we welcome any feedback you may have of our organization. Please feel free to reach out if you have any questions or concerns.

Respectfully Submitted,



Scott J. Tice, Fire Chief

Hudson Fire Department Employee Goodbyes



FF/AEMT David Brideau



Inspector David Hotham



Dispatcher Anthony Patti



Fire Chief Robert M. Buxton



FF/AEMT Alan Winsor



Support Services Robert Haggerty



FF/AEMT Andrew Perkins

**We wish you all the best.
Thank you for your service to
the department and to the
Town of Hudson!**

Hudson Fire Department Employee Welcomes



FF/EMT
William Nigus



FF/AEMT
Mitchell Rufiange



Inspector
Mark Cataldo



Dispatcher
David Avery

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Hudson Fire Department Activity 2022



Visit from the Early Learning Center



Cooling off the Summer Program at the Rec Center



Old Home Days



Hills Garrison Career Day



CPR/First Aid Training



Santa's Sleigh Ride Escort



Visit with Pack 21 Den 10 Tigers



Visit from Hudson Brownie and Daisy Scout Troop 59012

Hudson Fire Department Activity 2022



Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Chief Scott Tice and the State of New Hampshire Division of Forests and Lands, work collaboratively throughout the year to protect homes and the forests. This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

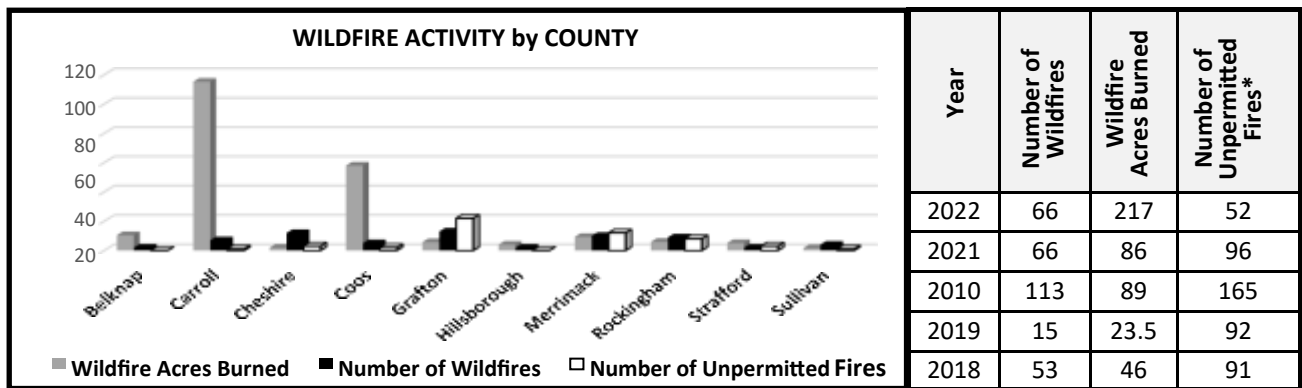
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state’s Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey’s message about personal responsibility and follow his ABC’s: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire’s forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up-to-date information, follow us on Twitter and Instagram: [@NHForestRangers](https://twitter.com/NHForestRangers)



2022 Wildland Fire Statistics



(All fires reported as of December 01, 2022)

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3



TOWN OF HUDSON

Hudson Community Television



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

Public Access Television (known by the acronym PEG for: Public, Education, and Government channels) is a form of mass media where ordinary people can create content to be broadcast through local cable systems

PEG channels are typically only available on cable television systems and are a noncommercial system of broadcasting made available to individuals and independent or community groups for programs of general interest to the community. HCTV has stretched the limits of PEG access as we also stream live to online media for those who do not have local cable television or are far away and want to keep up with Hudson events. Media produced by HCTV as well as government meetings recorded by HCTV are all available for streaming from our www.hudsonctv.com website.

Known also as community access, community television or cable access channels, Public Access Television centers like Hudson Community Television offer the special gear and training that goes along with producing. We make our studio, equipment and behind-the-scenes staff available to Hudson residents who want to air a show on public access television. Most guidelines also include free training on specialized tracks, from on-air to production.

In July, the Board of Selectmen signed an agreement for a new 10- year agreement with Comcast to allow HCTV funding to continue and to allow Comcast to continue servicing in Hudson. *(HCTV is not supported by Town tax dollars)

HCTV typically has a complement of three full time staff and four part-time videographers who coordinate to bring all the town meetings and events to the residents. On January 17th Logan Monroe was hired as a videographer and on January 31 Haley Bassett also joined our videographer ranks. HCTV became fully staffed with the hiring of Trinity Santana on May 24, 2022. Trinity has become the voice of HCTV sports as she announced many games covered by the HCTV crew.

The HCTV crew has covered many events and helped produce many new shows in 2022:

- Jacquie Lemay continued the “Nelson’s Candy” series.
- Grace Lemay produced many of the local news updates on the “Hudson Happenings” weekly show.
- Most government and schoolboard meetings were covered and aired live with free streaming available from our website for those who missed the live offerings.
- Haley Bassett, Logan Munroe, Chris Tufts and Trinity Santana covered most government meetings and many AHS games, many of which also streamed aired live over Facebook. (Sadly, at the end of summer, videographer and college student Chris Tufts left us to move on to his ultimate career path and we wish him well!)
- HCTV brought weekly updates on the construction of the new emergency services antenna system and of the construction upgrades to the transfer station.
- Anyone can stream our coverage of the retirement party of HFD Chief Robert Buxton who moved on to become the leader of the New Hampshire Division of Homeland Security and Emergency Management.
- Young residents can get a simple introduction to many of our department heads and learn what each department does for the Town of Hudson via our 2022 video “Town of Hudson Virtual Tour”. This video was requested by Selectman Brett Gagnon who also actively participated in the actual recording.

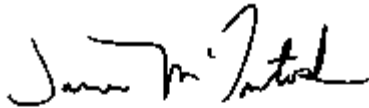
- HCTV produced and aired introductions of most of the candidates who ran for local positions this past year. HCTV recorded and premiered new series shows such as “Get Tech Smart with Flo Nicolas”, “The Pentatonic Way-Learn to Play Guitar with Neil Santos” and the historic cemetery tour series with Christine Madden.
- 2022 was the first ever appearance and participation of HCTV at “Fright Night” at the Hudson Speedway (what a blast!).
- HCTV strives to be a major factor in keeping the residents of Hudson well informed of community news, events and activities as well as entertained by our own talented and gifted fellow residents.

Hudson Community Television and the Cable Utility Committee encourage the people of the Hudson community to come and be a part of a most fulfilling experience: the powerful and free communications medium that is known as public access television and media. 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 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 and visit with us and see how you can tell your story.

Respectfully Submitted,



James McIntosh, Director of Community Media
Hudson Community Television





"What's Up with Henry and Kristen"

**Pictures
of
A
Very Few
of
The Many
Shows
And
Events
Brought
to you
This
Past Year
by
HCTV**



HFD Public Service Announcements



"Hudson Happening's" weekly news updates

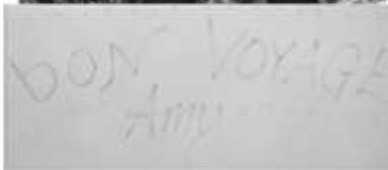
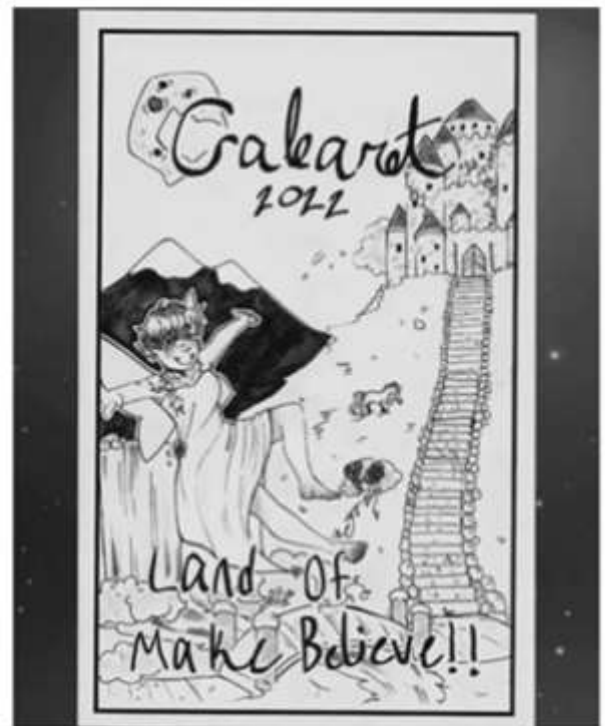


Hudson Town Hall Virtual Tour





The Quilter's Guild at the Hudson Community Center



Retirement of Librarian Amy Friedman





**Stock Car Racing
 With Pete Lanzillo**



**"Wreaths Across America"
 and
 "Hudson Cemetery Tours"
 with Christina Madden**



Community tent
 7pm K9 Demonstration

**HPD Canine Demo
 at Hudson Old Home days**





Retirement of Hudson Fire Chief Buxton



**Nelson's Candy
"The Making of
Halloween Candy"**



**Rogers' Memorial Library
Monthly Event Updates**



**HCTV at
Fright Night 2022**





TOWN OF HUDSON

Information Technology Department



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

This is my first annual report as the Information Technology Department Director. Back in April 2007 this department was formed by the Selectmen and Lisa Nute was tasked to be the Town's first IT Director. This was a monumental task, bringing all IT functions within the Town under one department. Only someone with great leadership skills could make this happen. As one era has ended a new one starts. We thank Lisa for her determination, dedication and drive she brought to the IT team and without her direction and leadership, it would have not been possible for the team to have the successes during her fourteen years as IT Director and over thirty seven years of service to the Town of Hudson. Thank you and happy retirement Lisa!!

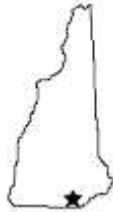
The IT Department is responsible for all information technology in the Town. One of the first projects was for the team to update the Fire and Police dispatch centers with advanced workstations and monitors. We also have updated to a more reliable fiber data service at each data center working with our internet service provider to have them originate their data at different points to lessen any possibility of failure or downtime across the enterprise. We are also looking at taking this to the next step in failover or back-up and disaster recovery technology to strengthen our internet service connections.

Technology is an ever changing business with challenges, we see this occurring as we move to strengthen our internal core services with moving some to the cloud. Cybersecurity has become a major role for IT departments, protecting from the potential data theft, malware, ransomware attacks or just the disruption of business. One way to counter-attack this threat is by having sufficient security awareness training for employees and staff on a continual basis. Another priority task that has become more common today are right-to-know (RTK) requests. We are seeing an increase in requests for the Town year-over-year and will be implementing a hardware appliance solution for email archiving. This appliance will archive all incoming, outgoing and internal email and will help the department and Town comply with the many regulations that are in place. We have also over this past year made an effort to upgrade all workstations to windows 11 and continue to rotate the older workstations with new as we have always implemented a robust rotational schedule, but do to budget constraints in the upcoming year this schedule will be reduced slightly.

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

Respectfully Submitted,

John Beike, Director
Information Technology



TOWN OF HUDSON

Municipal Utility Committee



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

The Committee welcomed new members Dan O'Brien and Dave Leary. The Board of Selectmen appointed Dan to the Committee on May 10, 2022 and appointed Dave on September 18, 2022. Longtime, dedicated member Bill Abbott was reappointed on April 12, 2022. There currently is an open alternate position.

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

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

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

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

Because the Town of Hudson owns 12.58% of the sewer design flow of the Nashua Wastewater Treatment Plant, the Sewer Utility and the City of Nashua share funding of all capital improvements to the plant. The MUC coordinates with City officials to review ongoing projects and anticipated joint capital expenses in preparation of the Sewer Utility budget. We hope to resume the in person meetings with them in the coming year.

The Covid-19 virus pandemic continued to affect the early 2022 meetings of this Committee. The Board of Selectmen again placed safety measures in January and restricted meetings scheduled for January and February.

Highlights this year: The Committee reviewed and recommended approval of a water line acceptance for two new subdivisions, Terrace View Drive and Heritage Landing, along with the Sparkling River clubhouse. The Committee also reviewed a Sewer Main acknowledgement of a private sewer line for Heritage Landing. The Committee is currently in the midst of an in depth review of both the Water and Sewer Policies and will make recommendation to update where needed.

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

Committee members for 2022 are: David Shaw, Chairman, Bill Abbott, Member, Dave Leary, Member, Dawn Lavacchia, Vice Chairman, Dan O'Brien, Member, Marilyn McGrath, Selectmen Liaison

Respectfully submitted,

David Shaw

David Shaw, Chairman
Municipal Utility Committee



30 Temple Street, Suite 310
 Nashua, NH 03060
 (603) 417-6570

Nashua Regional Planning Commission 2022 Annual Report | Regional Initiatives

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

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	1%
Local Contracts	7%
State of NH Grants	7%
Local Dues	8%
Federal Grants	10%
HHW Program Support	10%
Federal Transportation Funds	57%
	100%

Highlights of 2022 regional initiatives of benefit to all NRPC communities include:

Brownfields Assessment Program: NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. In May 2022, NRPC was selected by the EPA to receive a \$500,000 Brownfields Assessment Grant to continue supporting the clean-up, reuse and redevelopment of contaminated properties.

COVID-19 Regional Economic Development Recovery Plan: With support from the Economic Development Administration (EDA), NRPC developed a comprehensive economic development recovery plan for the greater Nashua region which addressed the impacts of COVID-19 on the region’s economy. The project grew to include a branding initiative – SPARK - and development of a new dedicated website to serve as a resource hub for businesses and entrepreneurs. Visit the website at spark.nashuarpc.org

Greater Nashua Regional Coordination Council for Community Transportation (RCC7):

The Nashua RCC works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve transportation services for all residents in need of assistance. Some committee activities in 2022 included continued collaboration with the Statewide Coordination Council (SCC), the hiring of a Regional Mobility Manager, continued support of the Souhegan Valley Rides demand response bus service, and informal coordination between council members and area human service providers.

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2022: 5 in Nashua and 1 in Milford. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2022, the District collected 135,736 pounds of waste from over 1,400 households.

Lower Merrimack River Corridor Management Plan: The Lower Merrimack River Corridor Management Plan provides guidance for the Lower Merrimack River Local Advisory Committee (LMRLAC) and the four

communities within the corridor: Merrimack, Litchfield, Nashua, and Hudson. NRPC completed an update to the plan in 2022, thanks to a Local Sourcewater Protection Grant.

Nashua Complete Streets Advisory Committee: NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2022 included completing a story map exploring how the concept of Complete Streets applies to the communities in the NRPC region ([Complete Streets Story Map](#)) and the regional bike/ped counting initiative.

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements in the NRPC region. In 2022, the MPO approved one amendment to the FY 2021-2024 Transportation Improvement Program. NRPC administered the project solicitation process for the FY2025-2034 Ten Year Plan and sent a list of ranked projects to NHDOT for potential inclusion in the plan. The completed Congestion Management Process was adopted in March 2022.

New Standard Maps: In 2022, NRPC's GIS team created new standard maps for the 13 communities in our region. NRPC maintains four poster-size thematic maps that display streets, land use, conservation and recreation features, and zoning. All are available for download at no charge.

NH GeoData Portal: In 2022, NRPC completed an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which seamlessly integrates with a new and modern statewide GIS portal housed at UNH. Visit the Hub at gis.nharpc.org

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

Regional Housing Needs Assessment: Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC continued an assessment of the regional need for housing for persons and families at all levels of income. In 2022, NRPC conducted surveys and focus groups to learn more about residents' needs and collaborated with the eight other regional planning commissions to characterize existing conditions, assess Fair Housing and Equity, and develop strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all NH regional planning commissions.

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Camille Pattison, Assistant Director
Kate Lafond, Finance Director
Kristin Wardner, Administrative Assistant

GIS Team

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

Land Use Team

Caleb Cheng, Regional Planner III
Emma Rearick, Regional Planner II

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Mobility Manager
Vince Noga, Transp./Planning Analyst

**Nashua Regional Planning Commission
2022 Annual Report — Hudson, NH**

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Hudson accessed a wide range of benefits in 2022, including:

Assistance to Hudson Conservation Commission: NRPC worked with the Hudson Conservation Commission on a town-wide trail map update to make navigable, mobile trail maps available to its stakeholders along with other complimentary map products for the town's primary open-space properties.

Development Review and Planning Services: The Town of Hudson utilizes Circuit Rider services to assist the Town Planning Department. Services include assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, and support to the Board and Town staff in preparing notices, draft amendments, and warrants for Town Meeting.

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

- Hudson's **Total Cost Savings** in 2022: **\$2,292.50**

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw NRPC held six HHW Collection events in 2022 for residents to properly dispose of hazardous household. **143 Hudson households** participated in these events.

Other Local Technical Assistance: In 2022, the Town engaged the services of NRPC to provide general and technical GIS consulting assistance.

Robinson Pond Water Quality Protection Plan: NRPC secured a \$39,160 grant from NH Dept. of Environmental Services to create a Water Quality Protection Plan for Robinson Pond. The plan, drafted with the help of an environmental consultant, will recommend specific projects designed to improve the pond's water quality and address current MS4 permit requirements. The anticipated completion date is in late 2023.

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

Traffic Counting: arcg.is/Ovm8q Under contract with the New Hampshire Department of Transportation or by local request, NRPC conducted **21 vehicular traffic volume counts** in Hudson to support travel demand modeling and prediction and to assist local and regional planning decision-making.

Transportation Technical Assistance: In 2022, at the request of the Town, NRPC has begun a town-wide traffic study of long-term impacts of planned and potential future development on the town's arterial highway network and potential spillover onto local streets.

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

NRPC Commissioners: James Battis, Dillon Dumont, and Kara Roy

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

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

Hudson FY23 Dues: \$19,422

Respectfully Submitted — 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

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

Applications

In 2022, the Planning Board received 39 applications. Of note were applications for two warehouse facilities with footprints of 500,000 square feet (Friars Drive) and 1.3 million square feet (Green Meadow Golf Course). Both facilities are representative of contemporary demand for large footprint buildings with sufficient building height for high bay storage. The allowable building height was raised from 38-feet to 50-feet by a Zoning Ordinance amendment approved by Town Vote in 2017.

	Applications	Approved	Carried over 2022
Subdivision Plans	10	8	2
Site Plans	16	11	5
Minor Site Plans	5	5	0
Wetland Conditional Use	8	6	2

Hudson Logistics Center

On April 21, 2020 Hillwood Development Company submitted an application proposing the Hudson Logistics Center (HLC) an e-commerce distribution center at the site known as Green Meadows Golf Course. The application proposed three warehouses with a cumulative footprint of approximately 2.6 million square-feet. Two of the buildings, approximately 2 million square-feet, were to be occupied by Amazon. On May 5, 2021 the site plan was conditionally approved. The Planning Board’s decision was appealed to superior court by project opponents but the appeal was settled and dismissed in February 2022, allowing the project to move forward. In April 2022, the Town learned that Amazon had withdrawn from development projects across the country, including Hudson’s. On September 12, 2022, Hillwood returned with an amended site plan application and a new tenant – Target. The amended application proposed one main building with a footprint of approximately 1.4 million square-feet intended as a regional supply hub to Target stores and third-party distributors. The amended site plan application was conditionally approved on January 11, 2023.

Elected Planning Board & Bylaws

A petition warrant article on the 2021 Town Ballot changed the Planning Board from an appointed board to an elected board. As an appointed board, members were appointed by the Board of Selectmen for 3-year terms. Terms were staggered such that one or two terms would expire annually. The transition began with the 2022 Town Ballot for two 3-year terms. James Crowley and Dillon Dumont were elected. The Planning Board updated their Rules of Procedure (aka Bylaws) on February 9, 2022. Changes were made to reflect current practices and to anticipate the transition from appointed to elected board.

Master Plan

The Planning Board continued its effort to update the Master Plan that was interrupted by the Covid-19 pandemic. Additional public outreach was conducted by online survey, online forums and in-person visioning sessions with the assistance of the Nashua Regional Planning Commission.

Planning Board Officers

The following members were elected as officers for the year.

Chairman: Timothy Malley - Vice-Chairman: Ed Van der Veen - Secretary: Dillon Dumont

Employees

Brian Groth AICP, Town Planner - Brooke Dubowik, Administrative Aide

Respectfully Submitted,

Brian Groth, AICP, Town Planner

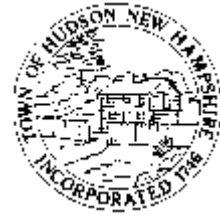


Tad K. Dionne
Chief of Police

TOWN OF HUDSON

Police Department *Partners with the Community*

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



*Captain David A. Cayot
Special Investigations Bureau*

*Captain David A. Bianchi
Administrative Bureau*

*Captain Michael Davis
Operations Bureau*

Hudson Police Department 2022 Annual Report To the Town of Hudson Submitted by Chief Tad Dionne

It is my honor to present the police section of the 2022 Annual Town Report to the Citizens of Hudson. I would like to take this opportunity to thank the Board of Selectmen and all the Town Department Heads for support all through the year. I would especially like to offer my sincere gratitude to all of the employees at the Hudson Police Department who continue to work so hard for our community as we navigate through difficult challenges in Law Enforcement and throughout the nation.

These challenges include the ever present opioid epidemic, violence around the nation towards police officers, Law Enforcement Reform, budgets, and recruitment among others. The Hudson Police Department is made up of outstanding people who continually “hold the line” to ensure the Hudson Community remains safe. They face the challenges head on, each day. I am proud to work with such fine officers and civilians.

One of our greatest challenges has been recruitment and staffing. As I took over as police chief, we had several vacancies of sworn officers, mostly created through retirement. This is a global problem across the state and our country. We were able to hire two new officers, but remain with four police vacancies at the end of 2022. We also have had civilian vacancies as well. We continue to offer testing throughout the year for police officers. We, additionally, offer credit for years in law enforcement to any certified officer applying. I am pleased to announce we have some excellent candidates in our prosecuting attorney process. The upcoming year will pose opportunities for us to recruit candidates for all of our police jobs.

Facility:

In July of 2019, Chief Avery requested an independent assessment of the current and anticipated spatial needs at the Police Station. Municipal Resources Incorporated (MRI) completed a thorough building assessment that spelled out our lack of storage, other space, and security concerns. A warrant article was presented to voters in 2020 and 2021 to expand and renovate the Police Department. Unfortunately, the Hudson Police Building Expansion/Renovation Project did not receive the needed 3/5’s vote those two years.

Although, the price of construction has gone up dramatically and supply has dwindled, the voters realized this project was an absolute necessity and approved it on March 8, 2022. This was thanks in part to many citizens that helped to get our message out to all the residents!!! A Request for Proposal was completed and North Point Construction, of Hudson, New Hampshire was awarded the bid to complete our project. The areas that will be addressed with the building expansion project are: Dispatch Break Room, Legal Division, Evidence Room, Roll Call/Emergency Operations Center, Computer Forensics Lab, Narcotics Unit/ Detective Division, Crime Scene Lab, Women’s Locker Room, Anne Seabury Room, Administration Area, and



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Facility Security. We are currently in Design Phase and are excited for ground breaking around April of 2023.

Radios and Radio Infrastructure:

Phase II (Final Phase) of the Town of Hudson's Emergency Management Radio System was originally slotted for completion in October of 2021. Unfortunately, this phase was pushed back due to supply chain issues and staffing. Phase II included the installation of three new Radio Towers, which will enable all First Responders and the Public Works Department to operate safely and efficiently while responding to calls for service. Fire Chief Tice, IT Director Beike, Public Works Director Jess Forrence and I are pleased to announce that Phase II was essentially completed this year and only the final "punch list" items are pending.

This project began in 2019 with Fire Chief Rob Buxton, Police Chief Bill Avery, Director Forrence, and IT Director Lisa Nute. We thank them for getting this ball rolling. I would also like to thank all the Hudson Fire, Hudson IT, and Hudson Public Works employees, behind the scenes, who helped make this a reality. Retired Chief Buxton and Deputy Chief Paquette of Hudson Fire really spearheaded the charge to keep this on track.

Body Cameras and Safety Equipment:

On June 22, 2020, The Governor's Commission on Law Enforcement Accountability, Community, and Transparency began meeting as directed by Governor Sununu. The Commission was tasked with identifying and implementing improvements within New Hampshire Law Enforcement. On August 12, 2020, the Commission finalized their recommendations.

Although, the Commission did not mandate body cameras for New Hampshire Law Enforcement they did recommend it. In 2021, the Hudson Police Department implemented body worn cameras. The body worn cameras were funded by asset forfeiture the first year and by a warrant article the second year. We are requesting a warrant article for FY2024 to continue to fund the body worn cameras and other safety equipment.

Last year, our TASERS had expired, along with that, comes the 10 million dollar warranty to cover potential legal liabilities. With the old technology outdated, we purchased new TASERS for all officers. This was partially funded by the same Safety Equipment warrant article, and the TASERS are included in the FY2024 warrant article this year.

In 2022, I utilized asset forfeiture to purchase two, very needed, rifle rated shields to insure our officers would be protected in harm's way during a response. We further utilized grant money to purchase 5 new bullet resistant vests for new officers. In today's law enforcement climate, we continue to be creative to acquire the safety equipment needed to do the job!

Strategic Plan:

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

The Strategic Plan was completed utilizing our October 2021 Citizen Survey, the SWOT Exercise, and Fiscal Planning. The Strategic Plan articulates goals that our agency plans to accomplish by 2027 and allows a map to do so. It was designed to be an evolving and living document which is constantly reviewed, updated and brought into line with consideration of the desires of the community. The following are the list of our objectives:

- Reduce the incidence of crime
- Ensure the Safety of Hudson Schools
- Maintain exceptional quality of service and customer satisfaction
- Increase availability of grants and alternative funding sources



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- Enhance recruitment program
- Maintain CALEA accreditation
- Maintain a comprehensive equipment replacement program
- Provide high-quality training for personnel
- Enhance the technological capacity of the agency
- Establish a Succession Plan with leadership development and mentorship program
- Establish an Officer Wellness Program
- Complete the Building Expansion & Renovation of the Hudson Police Department
- Maintain an acceptable workload for police officers

Our Strategic Plan will soon be available for review on the Hudson Police Website.

Training:

The Hudson Police Department Administration continues to ensure our staff receives the best possible training for police officers, dispatchers and civilian personnel. On August 31, 2022, the NH Commission on Law Enforcement Accountability, Community, and Transparency submitted its report to Governor Sununu. Among many recommendations that were enacted through executive order was to increase the mandatory number of hours of annual in-service training for law enforcement officers on an incremental basis over the next three years. By January 1, 2024, the total mandatory hours of annual in-service training should be a minimum of twenty-four (24) hours. This is in addition to the mandatory Firearms, Use of Force, and Defensive Tactics Training. Although this calls for January 1, 2024 as the deadline, The Hudson Police Department has been implementing this in increments of four or more additional hours since 2020. We will be at 24 hours before the deadline.

In 2022, we also expanded our Firearms Training, de-escalation training, and our mental health training. We have further focused on Succession Training as well. Many of our key employees are reaching retirement age in law enforcement. We have completed cross training in certain areas in anticipation of employee exits.

To this same end, we wish to remain prepared for leadership succession as well. I am proud to say that we were able to get Captain David Cayot enrolled in the 284th FBI National Academy this year. FBI Academy instructors, special agents, and other staff with advanced degrees provide the training; many instructors are recognized internationally in their fields. Since 1972, National Academy students have been able to earn undergraduate and graduate credits from the University of Virginia, which accredits many of the courses offered. A total of 53,908 graduates have completed the FBI National Academy since it began in 1935. The National Academy is held at the FBI Training Academy in Quantico, the same facility where the FBI trains its new special agents and intelligence analysts. On December 8, 2022 Captain Cayot graduated with 235 other students from 49 different states and 25 other countries. I am equally pleased to announce that Lieutenant Steve McElhinney was also selected to the National Academy in 2024.

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

Calls for Service:

In 2022, the Hudson Police Department totaled 28,472 Calls for Service. This is slightly down from 2021 where we responded to 28,874 Calls for Service. We currently have 4 sworn vacancies and have averaged 3



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all year long. We are spending a slightly longer time at each call, especially calls with mental health involved. Our number of drug related cases continue to rise. We continue to respond to a large number of disturbances, but are trending down from 2020 and 2021.

Year End Statistic

Activity	1/01/21 - 12/31/21	1/01/22 - 12/31/22	% Δ
Total Arrests	884	799	-10%
Juvenile Arrests	84	78	-7%
DWI Arrests	96	88	-8%
Drug Arrests	117	66	-44%
Crime vs Person			
Homicide	0	1	NC
Aggravated Assault	8	3	-63%
Simple Assault	155	150	-3%
Sexual Assault	31	28	-10%
Robbery	3	2	-33%
Crime vs Property			
Arson	1	1	0%
Burglary	21	15	-29%
Criminal Mischief	132	115	-13%
MV Theft	21	13	-38%
Theft/Larceny	170	181	6%
Theft/Fraud	166	156	-6%
Motor Vehicle			
State Reportable MVA's	589	607	3%
MV Citations	561	363	-35%
MV Warnings	7,609	6,839	-10%
Domestic Disturbances	341	307	-10%

Mental Health

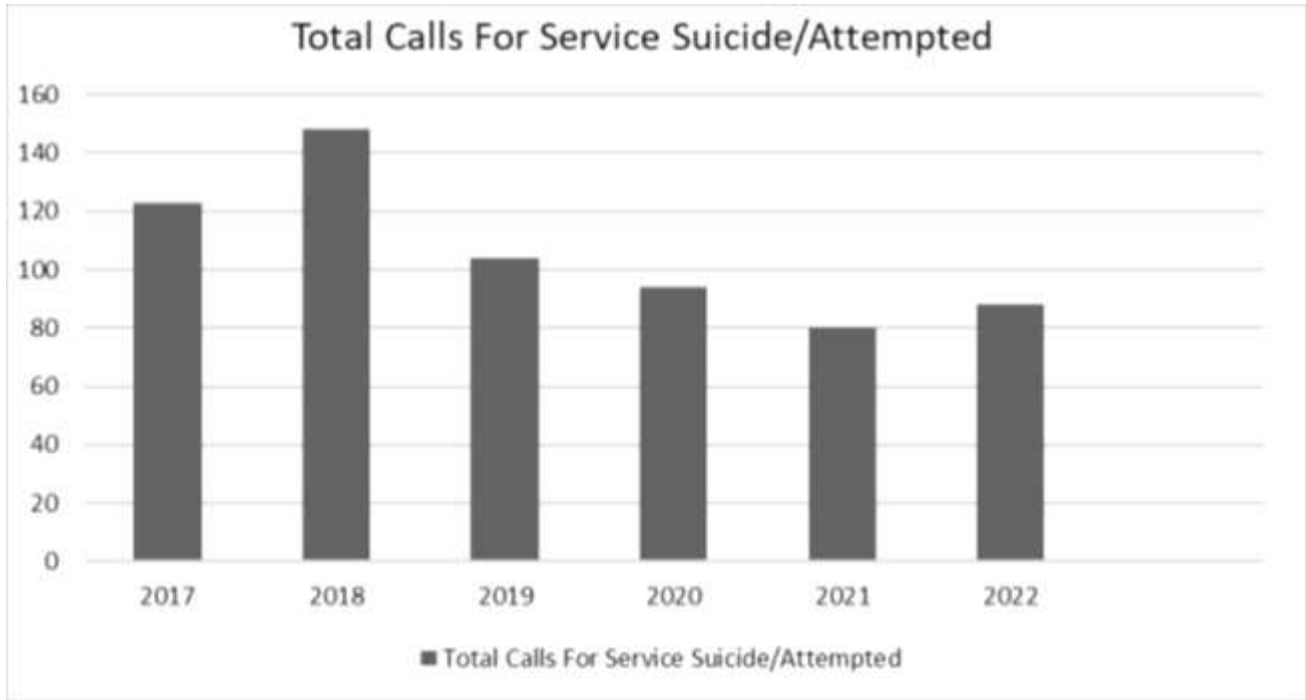
This year has been another extremely challenging one for most people in the United States due to sky rocketing costs, inflation, and supply chain issues. Many people have struggled to keep their finances and families in order. The Hudson Police Department responded to 80 Attempted or Committed Suicides during 2021, and another 88 in 2022. The Hudson Police Officers' received additional training in dealing with these difficult calls for service. We are partnered with Greater Nashua Mental Health for crisis response



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(call or text 833-710-6477 for NH Rapid Response Access Point). We continue to work to improve on providing citizens with resources for help or putting them in touch with those who can. Those who wish can chat at www.NH988.com.

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



Traffic and Collisions:

The police department has seen a large increase in reportable traffic collisions in 2021 from 2020 where the number rose from 523 reportable accidents to 590. In 2022, the number rose again from 2021 to 620 collisions. The Hudson Police implemented some new measures this year by purchasing traffic calming devices with ARPA money. We purchased 4 traffic speed signs which reply to the motorist with flashing signals when the motorist is exceeding the speed limit. This is not in lieu of proactive and reactive patrols, but in addition to those patrols. Vacancies, however, often effect patrol first, so recruitment remains a top priority.

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

If you have any concerns with traffic problems in your neighborhood or anywhere in town, please contact Captain Mike Davis, Operations Commander at 603-886-6011 or mdavis@hudsonnh.gov. You may also contact me at tdionne@hudsonnh.gov.

Community Concerns:

Opiates/Illicit Drugs

In 2022, the Hudson Police Department saw another decrease in reported drug overdose calls for service. This



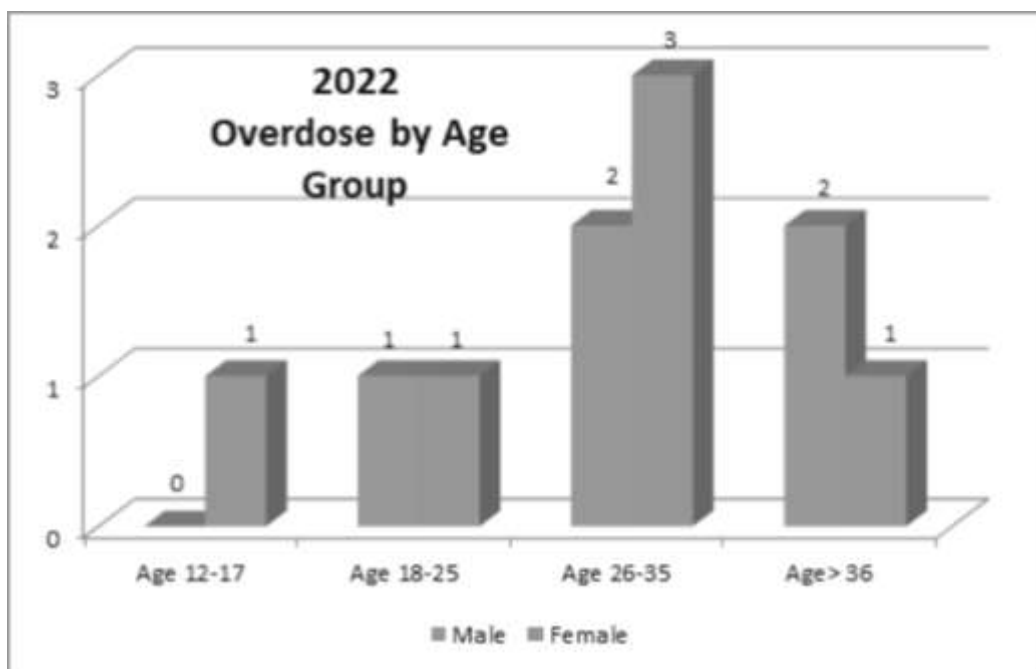
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is the fourth year in a row with a decrease in reported overdoses. The decrease can be contributed to many factors including the hard work and commitment law enforcement has put into this epidemic, education, public access to NARCAN, and obvious reluctance to involve emergency services. Decreasing overdose calls is a positive trend, however, this is not the same as decreases in overdose. With the availability of NARCAN to the public, many overdoses without death, go unreported. According to the NH DOJ, New Hampshire in July of 2022, is still one of the hardest hit communities with a death rate per 100,000 that is well above the national average. Heroin, Fentanyl, Methamphetamine, and other illicit drugs continue to be a recurring problem in Hudson, and New Hampshire, in general.

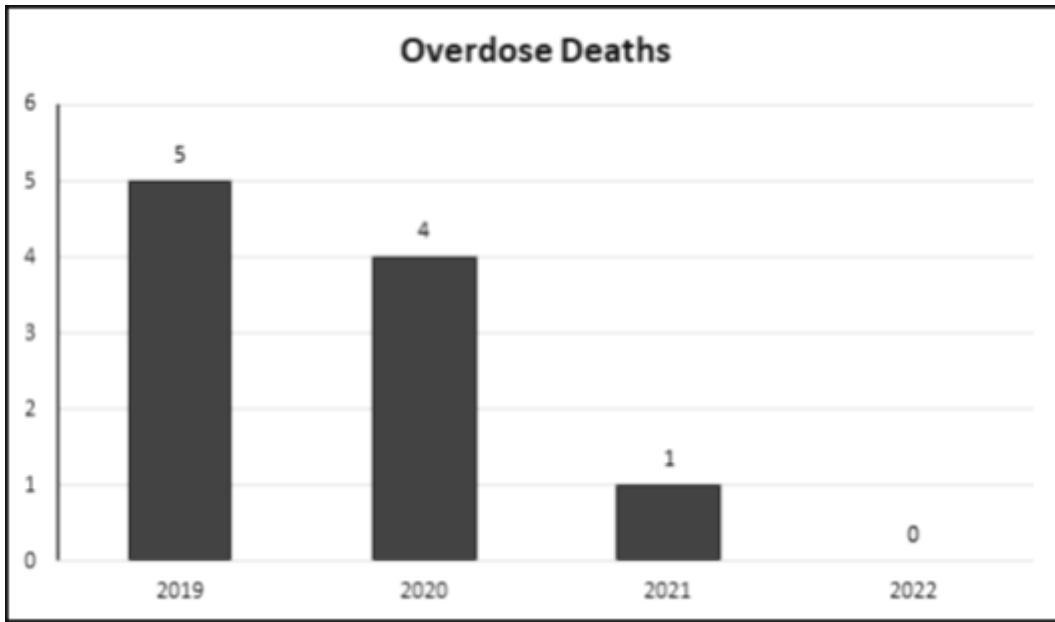
The Hudson Police Department continues to combat the drug problem. We are part of a three prong approach to the drug issue. This is education, diversion, and enforcement. The Hudson Police Department provided education this year in the form of seminars. The Hudson Police Department is also an active partner in Drug Court, a diversion program.

For enforcement, our two man Narcotics Investigation Unit (NIU), which started in a full-time capacity in 2020, continues to have huge successes. Since its inception, this unit, has seen a drastic increase in drug arrests, interdiction, and/or investigations of drug related offenses. Additionally, this unit has made a major impact in reducing the supply moving into southern New Hampshire. The Hudson Police Department also has dedicated two detectives to our Federal partners with the DEA and FBI. The entire Hudson Police Department along with our local and Federal partners remain committed in this fight to protect our community. This year, the Hudson Police Department did not respond to a single fatal overdose!

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



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Community Programs and Events:

2022 brought a robust schedule of Community Programs and Events brought to you by the Employees of the Hudson Police Department and our partners. We put on the Citizens Police Academy, Youth Police Academy, National Night Out (in conjunction with the Rogers Library Staff) and participated in Old Homes Day.

The Hudson CHIPS Committee, Police Department, and Recreation Department once again held Fright Night this year outside at the Hudson Speedway. Thank you again to Ben Bosowski who opened up his racetrack so the children of Hudson could have a memorable Fright “Ride” experience. I would also like to thank the CHIPS Committee for their perennial volunteer work and dedication to the Hudson Community!

Unfortunately, we were unable to hold a Police Blood Drive due to conflicting schedules with September Primary Polling. The VFW was able to hold a community blood drive, however. We look forward to renewing our partnership with the Red Cross next year.

Members of the Hudson Police Department once again held a Bell Ringing event on December 3rd and conducted a huge toy drive for CHaD. The Toys were brought up to Hanover the following week to be delivered to the children! Thank you to all that donated to the Salvation Army Bell Ringing at Walmart on December 3rd and who donated toys for such a worthy cause.

The Police Department congratulates four (4) valued employees who retired in 2022:

- Chief William Avery retired in February after serving the Town for over 27 years. Chief Avery retired to spend more time with his family. Chief Avery had an amazing career with the Hudson Police Department, serving as a patrol officer, motor cycle officer, detective, sergeant, detective sergeant, patrol lieutenant, captain as Operations Commander, and finally Chief of Police from February 2019 until February 2022. He made enormous strides with the agency as chief. It was a pleasure to serve under him and we wish Chief Avery (Ret) the very best!
- Master Patrol Officer Cummings retired after serving the Town of Hudson for 22 years. MPO Cummings retired to become a police officer at University of Massachusetts, Lowell Campus. MPO Cummings had a great career with the Hudson Police Department serving as a patrol officer, detective, crime scene technician, and Collision Reconstructionist. She also served on the Honor Guard and often played “Taps” at ceremonies. Thank you for your distinguished service; it was an honor to work with you.



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- Records Clerk Deb Kirkwood retired after serving the Hudson Police Department for 24 years. Deb retired to spend more quality time with her husband and family. Deb started as a dispatcher on 1998, moving to Records Clerk later. She has been instrumental in handling all of our Collision reports and Sexual Offender Registry. Thank you for your dedicated service to the town, and we will all miss you!
- Captain David Bianchi closes out over 30 years in Law Enforcement! He has served the Town of Hudson since 1996. In that time he has been a patrol officer, field training officer, patrol sergeant, detective sergeant, patrol lieutenant, detective lieutenant, and captain in charge of the Administration Bureau. He has served as a crime scene technician, Collision Reconstructionist, crime scene team commander, crash team commander. Captain Bianchi is ACTAR certified and among the top experts in the state regarding traffic accidents. His institutional knowledge will be sorely missed. Thank you Captain Bianchi for your incredible service!

The Hudson Police Department welcomed several new employees in 2022:

Officer Brian Davenport, Officer Nicholas Collishaw, Part-time Legal Clerk Stephanie Sabetti, and Part-time Maintenance Matthew Ryan.

Congratulations and a warm welcome to HPD! I wish you all a successful and SAFE CAREER with the Hudson Police Department.

(I would remind everyone, we are actively recruiting for the job of police officer and have several vacancies!)

2022 Promotions:

- Michael Davis was promoted to the rank of Captain.
- Kevin Riley was promoted to the rank of Lieutenant.
- Cody Lambert was promoted to the Rank of Sergeant.

Congratulations and thank you to the officers who were promoted in 2022. You have the difficult task of leading our employees during such challenging times in Law Enforcement. Best of Luck!

Hudson Police Goals for 2022:

- Complete Continuity of Operations Plan and Implement it as needed during the Police Facility Expansion and Renovation.
- Enhance Recruitment and Retention - through multiple facets - to include development of a recruitment video, positive branding, completion of Recruitment Plan Analysis, and adding a member of the community to our Oral Board hiring process.
- In an effort to insure Hudson Schools Safety, we will develop a Table Top Exercise in collaboration with our partners and stakeholders.
- The Hudson Police Department will establish a broad and defined Wellness Program for the health and safety of our employees.
- Enhance Mental Health Awareness and Services to our Community through exploration of development of a Crisis Intervention Team.
- Reduce Incident of Crime and Enhance the Safety of Motorists and Pedestrians by high visibility motor vehicle enforcement targeting areas identified through many outlets, to include, but not limited to traffic analysis, citizen requests, and officer observations.

Closing:

I would like to thank the Citizens of Hudson for their incredible, unprecedented support over these last few challenging years. I would also like to thank Town Administrator Steve Malizia, the Board of Selectmen and my fellow Department Heads for continued assistance through my first year as Chief.



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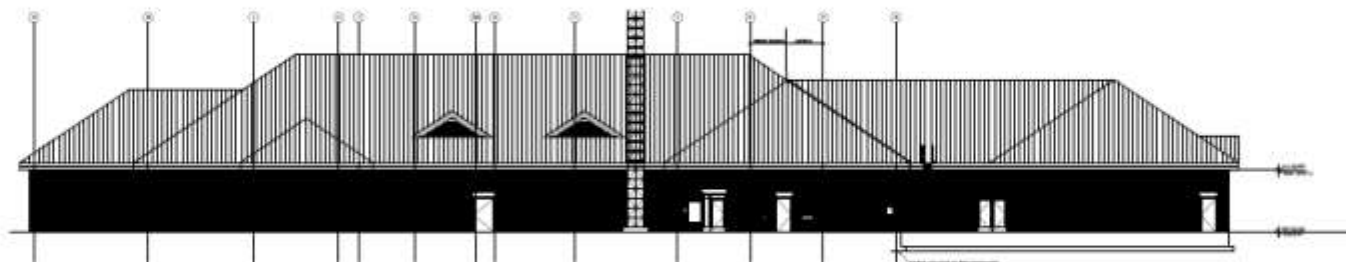
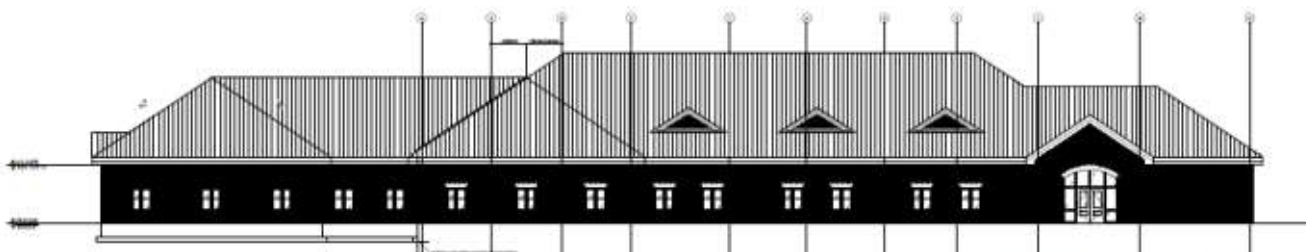
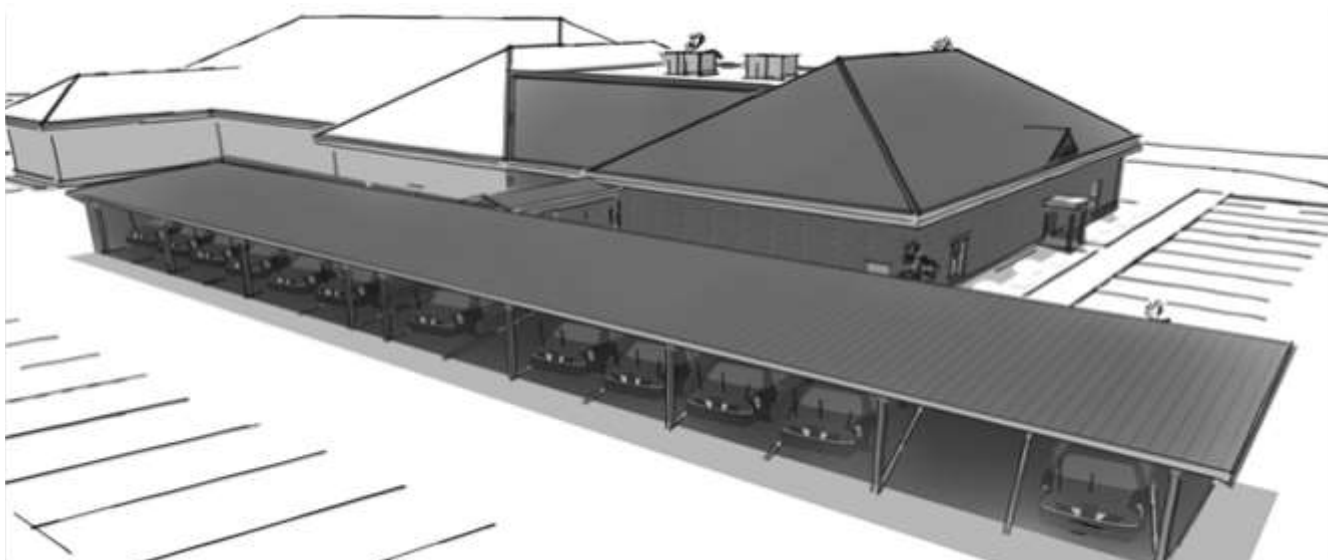
To the employees of the Hudson Police Department; thank you for all of your dedication and hard work throughout 2022. These last few years have been the most difficult times I have known in Law Enforcement across the nation. Yet, you have persevered and still hold the line! 2023 will likely be equally challenging, but also exciting as ground breaking begins with our facility and we move onward to accomplish new goals. I look forward to our opportunities to meet all these challenges head on and continue to protect and serve, in partnership, with the great community of Hudson. I am honored to work *for* you and *with* you as Chief.

Sincerely,



Tad Dionne
Chief of Police
Town of Hudson, NH

2022 POLICE DEPARTMENT RENNOVATION

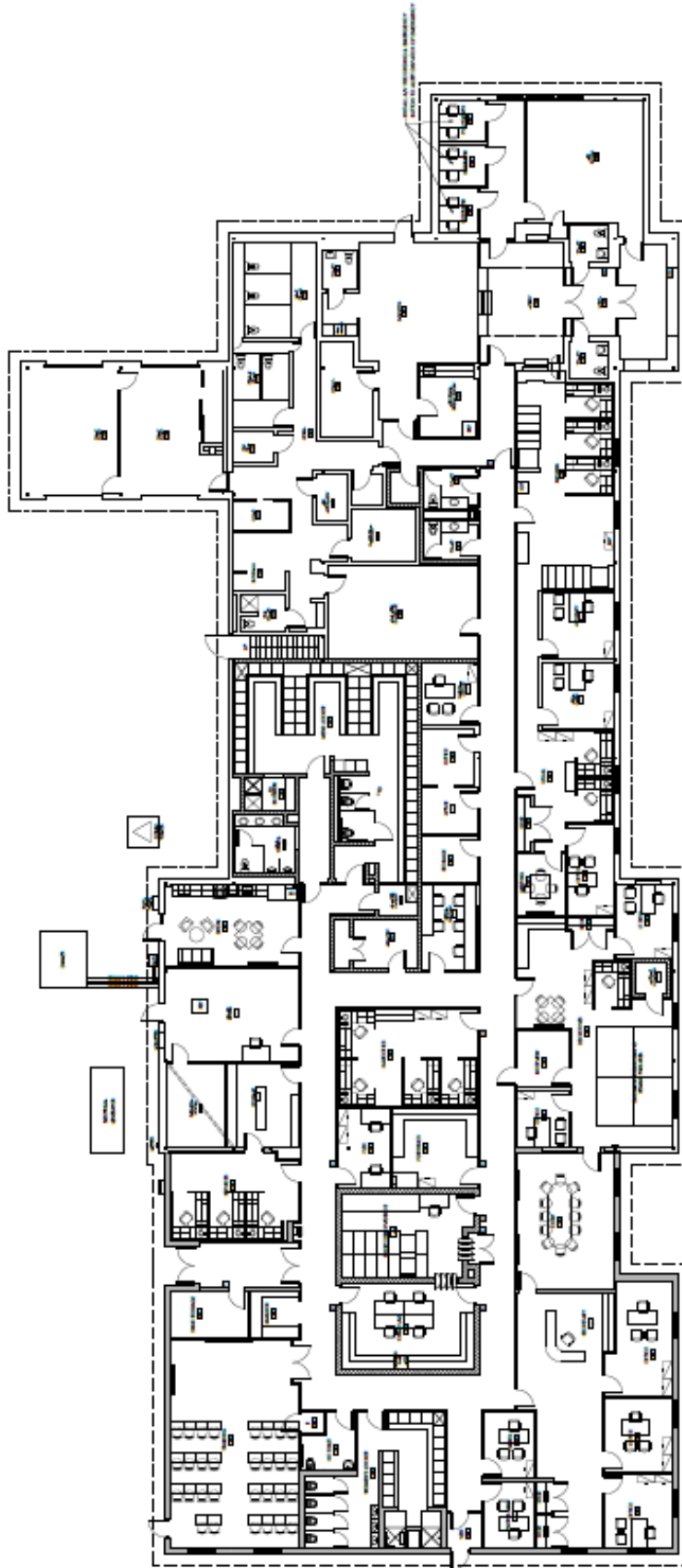


PROPOSED BUILDING ELEVATION - REAR
DATE: 02/11/23



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2022 POLICE DEPARTMENT RENNOVATION



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

2022 POLICE HAPPENINGS



CALEA Conference



Citizen's Police Academy



Captain David Bianchi



CID Unit Award



Cool Cruiser



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2022 POLICE HAPPENINGS



Community Support



Dan Clarke Award



Community Policing



February Swearing In Awards Collage



Deb And Colleen NNO



Dave Cayot 20 Years



Torch Run



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2022 POLICE HAPPENINGS



Dave Cayot FBINA



Haven And Jay Downey



Honor Guard



Judge Tessier Final Day



Unity Tour Finish



Davenport Graduation



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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

Once again, fiscal year 2022 was highly productive for the Public Works Department as it is every year.

The winter of 2020/2021 was below average in snowfall helping us with the ever-rising gas and fuel costs in our winter budget.

With the increasing cost of pavement, Public Works had to make tough decisions in its paving plan leaving out some of the streets that were really in need. This year, the streets that we could do full depth reclamation and base pavement were Grand Ave, Essex St, Summer St, Fir St, Gilles St, Reed St, Chapin St, Clement Rd and Raymond St.

We did completed cold planning and paving on School St, 2nd St, 3rd St, Oakwood St, Adelaide St (from Lions to Raymond) and Lowell Rd from Joks Auto to Tire Warehouse. We completed shimming on Maple St and Barretts Hill from Windham Rd to Mallard Dr. A number of these roads had crossover culverts, catch basins, and water gate boxes renewed before the roads being reclaimed and reconstructed from the sub base up. Completing these paving projects includes driveways being tied in as needed, curbing, paved swales, shoulder graveling, loam and seeding and resetting mailboxes. With our continuing effort to be more efficient, we have started to implement a shoulder graveling attachment to speed up the roadside graveling process after road reconstruction.

In the fall off 2021, the town received funding through the American Rescue Plan with the help of the Engineering Department which played a big part in saving the taxpayers from bearing the cost of the long time needed upgrade at the transfer station. Public Works did have a big part in supplying trucks,



loaders and manpower to off-set the rising cost of concrete and steel in order to stay within the budget amount.

Other tasks done by the Public Works Department each year include the maintenance of street signs, traffic lights, and lane miles of line striping. The repainting of stop bars, turning arrows, crosswalks, handicap parking spots are all done in house.

The street sweeping, roadside brush cutting, and the maintenance of acres of lawn which include town buildings, town parks, town commons, cemeteries, ball fields and water and sewer pump stations. Street sweeping the 360 lane miles each year can take up to 4 months depending on the amount of road sand used throughout the winter months. Roadside mowing is ongoing throughout the town with our goal of getting the entire town done with-in the summer months.

The town's Parks Division is responsible for the maintaining town parks, town commons, six cemeteries, four ball fields, town buildings, pump stations and booster stations. Forty acres of lawn are mowed and trimmed every week throughout the season along with bush trimming, tree trimming, mulch beds, adding playground safety mulch and the maintenance of playground equipment at Benson Park, Greeley Field and Merrifield Park.



I would like to thank the Parks Department for their assistance with the year ending celebration of lights at the town common. I would like to thank Roger Coutu and family for their donation to our holiday lights program, which resulted in the New Christmas Presents in Library Park.

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

A new HDPE 15" and 12" drain line with 6 catch basins was installed through an existing easement from the intersection of Sunland Drive at Dell Rd to Forest Drive doing away with a large flooding and maintenance problem at that intersection.

Sewer and drain staff installed a new HDPE 8' drain line on the Greeley Street playground area to help eliminate the flooding during heavy rains. The sewer and drain staff also began updating the drainage system on Grand Avenue, Hill Street and Essex Street to help control water.

Approximately 325 catch basins have been cleaned using our Vacuum truck; helping Hudson maintain compliance with the Federal MS4 Permit program.

Sewer and drain lines were inspected with CCTV inspection equipment. During the inspections, we are looking for obstructions in the lines. We also look for areas of ground water infiltration into the sewer lines; if we de-



crease infiltration in the sewer mains then we see a decrease in volume of wastewater sent to Nashua for treatment.

Sewer lines were flushed to remove any accumulated debris to prevent sewer blockages. We would like to remind residents, that disposable wipes should NEVER be flushed into the sewer system.

Over 4 miles of cross-country sewer easements were cleared of heavy brush and vegetation. Storm water detention basins were cleared again in compliance with MS4 guidelines.

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

In closing, I would like to thank Ken Adams for his 32 years of dedicated service to the Public Works Department, his story telling and laughter around the time clock will be missed.

Respectfully Submitted,



Jess Forrence
Public Works Director

Interested in making a difference?

Join a Board or Committee and help
grow our community today.

**Go to: hudsonnh.gov, then click on “How Do I”, then
click on “Get Involved” and fill out the form!**





TOWN OF HUDSON

Recreation Department



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

It is with great pleasure that I present the 2022 Annual Report of the Town of Hudson Recreation Department.

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

Our mantra in 2022 became one of perseverance, determination, and getting things back to normal post the global pandemic. This report will provide a snapshot of how we reemerged from the weight of the pandemic this year, rebuilt our programs, and highlight our accomplishments through recreational services. We are a small department, but we do BIG things!



Department Staff

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



Facilities

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

- **Robinson Pond Recreational Area:** This area continues to be popular with constant use throughout the summer, with over 100 participants using it on a regular basis. The Hudson Fire Department performs water quality on a routine basis. The Recreation Area continues to be monitored on weekends by gate attendants, ensuring use by Hudson residents only.
- **The Community Center:** This facility acts as the hub of Hudson, holding various town meetings and events including, town voting, public hearings, deliberative sessions, and the majority of the Recreation Department events and programs. The facility is extremely busy from October through early April being dominated by our basketball program seven days a week.

During the summer months, it serves at our Summer Program headquarters. *It is not permitted for private use.*

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

Athletic Programming

Fall Soccer K-8th Grade:

Our soccer program is one of our very popular programs. This year we had record-breaking numbers for soccer totaling over 500 athletes ranging from three years old through 8th grade.

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

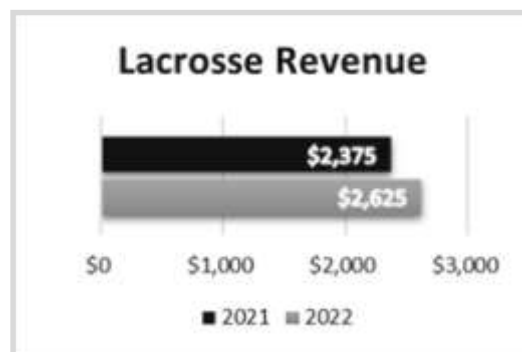
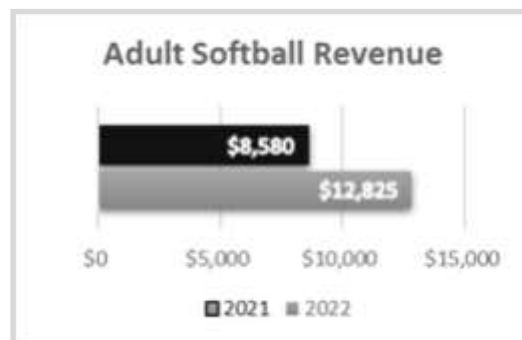
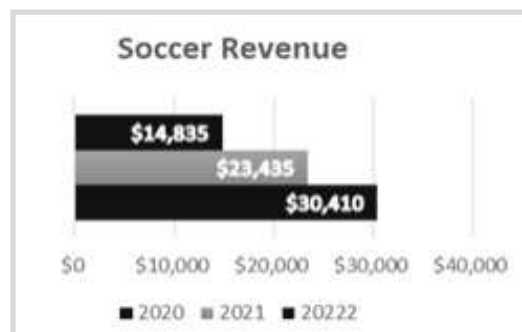
Following the regular season, playoffs were held in the 5th – 8th grade division with trophies presented to the championship and runner-up teams. Additionally, all participants in the kindergarten through 4th grade received a participation certificate and a medal. **Revenue increase was \$6,975 revenue.**

Adult Softball:

Softball returned in the spring of 2022 for both our Men’s and our Women’s Adult Leagues. **Both participant numbers and revenue increased by \$4,245.**

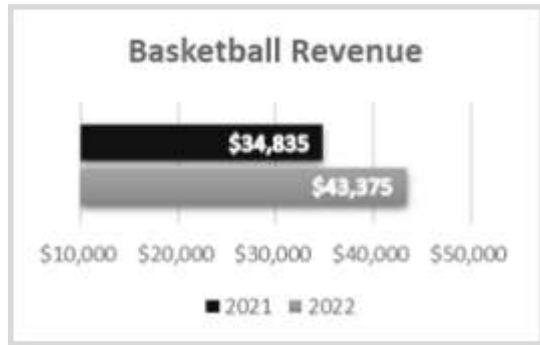
Lacrosse:

We have been monitoring lacrosse participant numbers since the onset of the program and have unfortunately watched the numbers decline more and more each year. In the spring of 2022, we hosted one boys’ team on the 12U level. **Revenue was slightly up \$250.**



Basketball:

In December 2021, we received approval to bring back indoor basketball after two canceled seasons due to the Global Pandemic. During that time, we had to follow Covid-19 protocols and procedures set in place by the SAU and the Town of Hudson. With that said, the season did come with navigating through uncharted territory. Revenue increased \$8,540 this year.



Spring Tennis:

Our collaborated program that we kicked off in 2021 with USTA, was offered in the spring of 2022. Revenue increased \$290



New Athletic Programming

Little Kickers Soccer:

We were very excited to offer a new soccer program for toddler-aged children this year. Our Little Kickers program is designed for three and four year olds and focuses around structured fun. Young athletes are introduced to the sport through games and activities. We received an overwhelming amount of interest in the program with over one hundred children signed up.

High School flag Football:

During the spring, we offered a trial program to test the interest of flag football in the high school population. The program resulted in sixty student athletes participating in the sport on Sundays from May through June.

Legends Unified Soccer:

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

Summer Program:

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



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

Following a two-year hiatus due to the Covid-19 Global Pandemic, we were excited that our Summer Program made a return in 2022 with a brand new staff and a new program design.

We received a tremendous amount of support from the Hudson Police Department this year from sponsoring a field trip to Chunky's to an ice cream social on the last day of the program. In addition, the Hudson Fire Department was extremely helpful by allowing us to take a field trip to their Central Station, and coming to the Community Center during a heatwave to hose the participants down.

Senior Center:

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

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



New programming included Canvas Painting, Watercolor Painting, Tai Chi, Strength and Balance Class. We also hosted numerous fun events for the members including a Christmas party, Waffle Breakfast, and a summer BBQ Lu-au.

Announcements

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

As a result of our fundraising efforts, this was the first time we were able to award two, \$1000 scholarship to two Hudson graduating seniors.

Congratulations to, Madelynn Bowen and Mia Francisco, who were the recipients of the Hudson Recreation Department's 2022 Scholarships.

Community Events

Santa Sleigh Ride Through Hudson:

For the third year in a row, we hosted the Santa Sleigh Ride through Hudson in December of 2022.

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

Comedy Shows:

In April, we hosted our first Comedy Show since the onset of the global pandemic. We sold out the event in a matter of days.

We sold 50/50 raffle tickets during the social hour and raised \$1,100 for our Annual Recreation Department Scholarship that is awarded to a graduating senior from Hudson. **Revenue increased \$2,255**

Community Fright Ride:

For the 3rd year in a row, we teamed up with CHIPS and the Hudson Police Department, to bring the community a fun fall event. In addition, we had two new community partners who joined forces including HCTV, and the DPW.

The Community Fright Ride event gave registered residents the opportunity to drive on the Hudson Speedway racetrack and look at vendor displays, in addition to monster trucks, police vehicles, ghost buster vehicles, haunted themed displays and more. This was a town-sponsored event so there was no fee to attend.

The Recreation Department tackled the online registration system and tracked over 273 vehicles and over 500 children in attendance. We also passed out 520 bags of candy to registered children.

Easter Bunny Bash:

As things returned to a sense of normalcy in the spring, we discontinued the Easter Bunny Ride By that we hosted during the height of the Covid-19 Pandemic and replaced it with the Easter Bunny Bash.

The Easter Bunny Bash was held at the Community Center and was at no cost to the residents. Families were able to stop in to play games, make an art and crafts project, take pictures with the Easter Bunny, and enjoy refreshments.

DIY Woodshop Paint Nights:

Over the course of the year we partnered with the Canvas Road Show, to bring the community a DIY Woodshop event right here in town. We received a tremendous amount of interest and feedback from the event.

Father Daughter Dance:

In May, we hosted two back-to-back nights of our annual Father Daughter Dance. This year it was a country themed dance. Over 250 people attended each night. **Revenue increased \$2,000**

Open Gym:

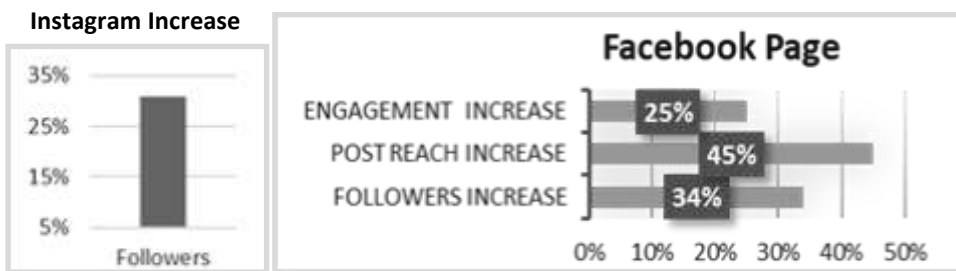
Throughout the winter and spring months, we opened the doors to allow open court gym for adult residents over the age of 35. In addition, we offered five youth open gym dates during school vacations.

Taste of Hudson Hot Spots:

To help raise funds for our Annual Scholarship we kicked off a new fundraiser called, "The Taste of Hudson's Hot Spot Calendar". This calendar consisted of donated Gift Cards by Hudson food establishment in addition to five purchased by our department. Calendars were sold for \$10 each. One winner was announced each day during the month of May, with daily winnings that ranged from \$50 to \$200. We are extremely appreciative for the support and generosity of the Hudson businesses that helped to make this fundraiser a success. \$3000 was raised for the Scholarship Account.

Social Media

The Recreation Department utilizes social media platforms as marketing tools to promote the departments programs and events. Because our Facebook page acts as an essential piece to our marketing strategy, we added



an Instagram page to reach the younger demographic. Both platforms help us connect with community members, increase Recreation awareness, and boost our participant numbers and revenue.

The Rec Connect Newsletter

In 2022 we continued utilizing our, REC CONNECT NEWSLETTER. Three editions were promoted including a special edition regarding our Summer Program.

The REC CONNECT is emailed out through our online database in addition to our website, Facebook Page and Instagram Page. We also have printed copies available at the Community Center.

Summary

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

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

I would like to thank the residents of Hudson for their remarkable support, volunteerism, and participation in our recreation programs, activities and services. The Recreation Department could not succeed without our volunteers and participants, and their generous effort. As we close the chapter to 2022, we look forward to 2023 with excitement.

Respectfully Submitted,



Chrissy Peterson, Hudson Recreation Director



Santa Sleigh Ride



Father Daughter Dance



Easter Bunny Bash



Community Contests



Soccer



Comedy Show



Senior Center Programs



Lacrosse



Soccer



Community Fright Ride



Santa Sleigh Ride



DIY Wood Workshop



Father Daughter Dance



Flag Football



Summer Program

Vision Statement

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

Mission Statement

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

GMILCS – Greater Manchester Inter-Library Consortial System

On April 15, 2022, Rodgers Memorial Library became the newest member of GMILCS. It is hard to emphasize the monumental changes this means for the library community in Hudson. Not only will Hudson residents have access to the combined library collections of all member libraries but they will be able to visit and check out items from each of the consortium members. RML will receive and send out titles three times each week, allowing patrons to pick up from and drop off items at their most convenient location. GMILCS also has an extra ebook collection – Cloud Library with ebooks and audio ebooks available only to consortium members. During FY22, RML went from exploring the possibility of joining GMILCS to going live. It truly has been an exciting year!

Summer Reading Program

RML's Summer Reading Program was a huge success in 2022. Many, many thanks to the Programming Librarians, Tanya Moesel, Rebecca Berezin, and Amy Friedman, and to the many staff who made this year a truly memorable one. RML made a commitment, early in the year, to host live events this summer, if we possibly could. The Board of Library Trustees gave permission, knowing that we could pivot if we had to. Virtual programming was our fallback position if that became necessary. As it happens, we faced many challenges this summer due to the weather, but we were able to complete every program as we had planned. Summer Reading programs and events have been well received in the community.

- Many people are aware of the library because of story times in Benson Park.
- Attendance in summer programs was up by 17% compared to 2021.
- We were able to host more programs (160 programs vs 138, with attendance averaging 30% more people per program).
- Registration for summer challenge up by 17%.
- Completion of summer challenge (complete 5 activities) up by 40%.
- 20% more people took the extra step to complete 20 activities.

HILLS MEMORIAL LIBRARY

Hills Memorial Library was donated by the Hills Family. Built on land donated by Kimball Webster, this beloved Hudson landmark sits quietly on the corner of Ferry St. and Library St. It is no longer used as a lending library, but still houses part of the library collection. During the spring of 2022, we intended to use Hills to run **VITA (Volunteer Income-Tax Assistance) program**, but ran into a legal snag because AARP retained a license to use Hills ML for their Tax Aide program. After some discussion, it was decided to press on with VITA at Rodgers Memorial Library. Hills is still used by the Library Boards of Trustees for their monthly meetings and by the SAU81 School Board.



THERE IS ONLY ONE rentable Climbing Wall

It's quite a tall tale. First you have the idea to rent a mobile climbing wall, then you spend hours looking for one. You find one and try to book it but it's in the process of being sold. So you track down the seller, give him your contact information and ask him to pass it along to the purchaser. You wait... and wait... and then the new owner calls. You book the climbing wall and then lots of other organizations call looking for a climbing wall, but you already have it booked. Aha! And then the climbing wall arrives at the event and the kids climb and climb and climb and it's amazing andyou book it for next year! And then you realize you need a bungee jumper! And ponies!



STAFF NEWS

FY 2022 marked some significant staff changes for Rodgers Memorial Library. Duane King, LEGO guru and all around library guy passed away in October 2021. There will never be another Duane. Another longtime staff member, Amy Friedman, announced her decision to retire in January 2022. Between January and May she worked very hard to set up the concert series for the summer of 2022 and numerous "in-person" and virtual programs. Rebecca Berezin stepped up to coordinate the Adult Programs during the summer and did an amazing job. In January three of our library pages left us to go to college. Glenna R. has retired to move permanently home in Florida.

LIBRARY PROGRAMMING

Hudson Community Events: Rodgers Memorial Library participated in Hudson's second Fright Ride in October. Five staff members designed a tent to celebrate "Dia de los Muertos," and dressed up as ghosts. We gave away gift bags of candy and coloring sheets to over 500 children during the event. A special "shout out" to Xen, who did our makeup. We looked truly frightening.

VITA Tax Assistance – thanks to Steve Mandra and his willing bunch of VITA volunteers, we were able to help over 400 people (mostly Hudson residents) with their IRS and state tax returns this year.

AMERICAN RED CROSS BLOOD DRIVES: RML hosted 4 Red Cross Blood drives during FY21. We are delighted to be a part of the crucial community program.



RML ADULT PROGRAMMING

Birding Events - Steve Hale of Open World Explorers presented again this year. In May he led a bird watching walk in Benson Park. He is a very popular presenter and we look forward to future programs.

Book Discussion Groups: RML hosts four monthly adult book groups - all met via zoom throughout the year and a few book group meetings were held live outdoors in the nicer weather:

- Afternoon Book Group - This group has a new leader since Amy retired. Victoria S. has taken on this group as their permanent leader.
- Evening Book Group - This group also has a new leader. Michele R. has taken on the Thursday evening book group.
- Mystery Lovers Book Group, facilitated by Linda Pilla
- Books and Booze at Luk's. Led by Rebecca B., this group meets monthly at Luk's Bar and Grille in Hudson and has an enthusiastic following.

RML YOUTH SERVICES

The children's staff completed their weeding project and have worked hard to create a more open, inviting space. "Take-and-Make" crafts are still incredibly popular. Youth Services staff participated in the Early Childhood Fair at Greeley Park. It was a great opportunity to share about programming and resources at RML.

Some of our FY22 Displays include: Ramadan, Poetry, Farm Animals, Mother's Day, Easter, Spring Flowers & Rain, Books to make you laugh, Mer-May, Farm Animals, Asian American & Pacific Islander authors.

Our summer reading challenge asks patrons to complete 5 activities from a list of 25 to receive a prize and a raffle ticket for a grand prize. Patrons can continue to complete sets of 5 activities for more prizes, but only one raffle ticket per person for the entire summer. They can choose from 6 grand prizes. Winners will be drawn on August 8th.



Ryan Gasdia's STEM table continues to be a smashing success! It is constantly busy. We love overhearing kids problem solving with new friends they've made at the library. We frequently see kids of different ages, even parents and grandparents working together on projects.

INFORMATION TECHNOLOGY

January 2022: Director Linda Pilla and members of the IT Department (Vicky Sandin, Chris Sweeney and Marguerite Grant) began meeting with GMILCS staff members Kevin F. and Sarah S. who, along with Polaris Project Manager, to begin the transition and migration from our current ILS Evergreen to Polaris, the ILS used by the GMILCS consortium. This period encompassed various levels of frustration for the RML team with almost everyone involved in the transition, mainly Ann L., the Polaris project manager, who did not manage much except for Thursday meetings and contracting data analyst Jerry W, who gave vague directions on completing the required data sets, and was very grumpy when we had questions. We also struggled with our inability to access the GMILCS Polaris training site.

We were excited to be the first new library to join GMILCS in 15 years. We did expect there would be a learning curve for RML and consortium staff. We were dismayed by the lack of communication between the Polaris "experts" who seemed (very) unfamiliar with Evergreen and its categorization. In the end, the migration was successful, and Kevin and Sarah provided unwavering support at all times.

LIBRARY STATISTICS

Library Circulation: RML circulated over 102,000 items in FY22 including over 67,000 books, 2,068 magazines, 7,708 DVDs, over 20,000 downloadable audio and e-books, nearly 2,000 CDs audio books and 296 items from the Library of Things. According to the American Library Association, the value of just these services is around \$2,000,000. During times of hardship and high inflation, the value of our local library continues to be invaluable.

George H. & Ella M. Rodgers Memorial Library

FY22 Statistics

Collections					
	Adults	Young Adults	Children	Tween	TOTAL
Materials Added	1,380	205	1,092	140	2,677
Materials Withdrawn	2,561	518	9,647	14	12,296
Materials Lost	147	52	166	9	374
Downloadable Resources:					
OverDrive e-books **	39,022				39,022
OverDrive audio books**	34,092				34,092
OverDrive Video	0				0
OverDrive Magazine	4,481				4,481
Cloud Library Audio ebook	1,298				1,298
Cloud Library Ebook	7,893				7,893
Total Physical Materials Owned	29,681	2,857	13,523	1,538	47,522

*Sent 2121 items to Better World Books

** Calendar year 2020

Circulation					
	Adults	Young Adults	Children	Tween	TOTAL
Books	22,962	4,002	36,762	3,456	67,182
Magazines/Newspapers	1,959	n/a	109	n/a	2,068
CD (spoken/music)	1,682	n/a	309	n/a	1,991
DVDs	4,718	90	2,990	n/a	7,708
Downloadable Audiobooks*	10,886	n/a	n/a	n/a	10,886
Downloadable E-books*	9,025	n/a	n/a	n/a	9,025
Downloadable Periodicals*	780	n/a	n/a	n/a	780
Passes+	647	n/a	n/a	n/a	647
Kits, Puzzles, Games	951	n/a	1,855	n/a	2,806
Equipment	60	n/a	n/a	n/a	60
Library of Things	296	n/a	n/a	n/a	296
Total Circulation	53,996	4,092	42,025	3,456	103,569
E Database - item searches	19,177	n/a	n/a	n/a	19,177
Total Transactions	73,173	4,092	42,025	3,456	122,746

+Museum Key Analytics

*Includes OverDrive and Cloud Library

In-House Programs					
	Adults	Young Adults	Children	In-School	TOTAL
Number of Programs	245	221	354	0	820
Attendance	4,556	2091	8,057	0	14,704
Outreach Programs					
Number of Programs	22	1	4	21	48
Attendance	2,513	71	453	526	3,563
Number of Programs	267	223	358	21	869
Attendance	7,069	2,162	8,510	526	18,267

Registered Borrowers	
New This Year	872
Total	2,844

DONATIONS

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

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

- Halloween books for our Fright Night program
- WinterFest
- Support for the New Hampshire Humanities programs
- StoryWalk maintenance
- STEM programs
- The Swank movie license
- Prizes for the Summer Reading Program
- Prizes for the Library Card design contest.
- Using funds donated by the friends and family of Linda Kipnes, they purchase two endcap displays for the Children’s Room



Carol Day and Steven Keiley donated a print of a watercolor originally painted by Carol. Sue Hartman donated the “Mitten Tree.”

Digital Credit Union donated \$6,000 for library programming. Many individuals made special gifts to RML this year. Our thanks to Denise, Sue Gould, Carolyn Inglis and the other anonymous donors for being a part of the wonderful work of RML. All in all RML received \$12,255 in goods and monetary donations plus 34 books and 4 DVD.

CONCLUSION

FY22 was a year of challenges and a year of hope. We kept hoping that we were finally done with COVID– we’re not! We faced higher inflation than we have for a generation. Small businesses have had a struggle to find and retain quality employees. The cost of electricity went through the roof. Despite all this, children continue to play and learn, adults have reconnected and Hudson has pressed on. The staff of RML continue to be grateful to be a part of this town. Our goal this year has been to find new ways to reconnect. We want to encourage everyone to find things to be thankful for and we wish everyone a happy and healthy 2023.

Respectfully Submitted,

Donna Boucher

Donna Boucher, Chair
Hudson Library Board of Trustees

and

Linda S. Pilla

Linda Pilla
Library Director

Hudson Library Board of Trustees

- | | |
|-------------------------|----------------------------|
| Donna Boucher, Chair | Mimi Guessferd, Vice-Chair |
| Barbara Blue, Treasurer | Erin Henderson, At-Large |
| Flo Nicolas, At-Large | Sue Gould, Alternate |



TOWN OF HUDSON

Sustainability Committee



Debra Putnam, Chairman

David Morin, Selectmen Liaison

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

The Hudson Sustainability Committee is a volunteer committee sponsored by the Board of Selectmen. Committee members are appointed by the Board for a term of three years. At the end of 2022 the members of the committee are Debra Putnam, Chairman; Jennifer Stone-Grimaldi, Vice-Chairman; Ed Thompson, Secretary; and Kate Messner plus one Alternate – Craig Putnam. There are 3 member vacancies and 2 vacant alternate positions at the end of the year. The Board of Selectman Liaison was Brett Gagnon, and Jess Forrence, the Department of Public Works, is an ex-officio member. Selectman Brett Gagnon resigned from the BOS effective their last meeting in 2022 due to the fact that he was moving out of Hudson. The BOS will either assign a new Selectman Liaison or, during the March Town Voting, new Selectmen will be elected and then a Selectman Liaison will be assigned.

Working within the COVID protocols, the committee meets the fourth Monday of every month at 7:00 pm at Town Hall or a location as approved by the BOS. The May meeting was canceled, and the December meeting was moved to Dec. 19. All of the meetings that were held were televised on HCTV. Following the Town of Hudson COVID protocols in-person meetings resumed in February 2022.

The following are key accomplishments for the Fiscal Year 2022:

- Community Power Aggregation was defined by Senate Bill 286 and RSA53-E in the NH Legislature and NH PUC over the summer. In 2021 three companies/organizations made presentations regarding this opportunity for Hudson during the July, August, and September committee meetings. The PowerPoint slide deck for each presentation is available for review by residents on the “Presentations & Documents” page of the Hudson Electric Aggregation Committee’s web site. Look for the HEAC blue rectangle on the Sustainability Committee’s home page.

The subcommittee (Hudson Electric Aggregation Committee) that was created and approved by the BOS in 2021 made major strides in 2022. During 2021 the BOS approved the signing of a Joint Powers Agreement (JPA) with the Community Power Coalition of NH (CPCNH). Craig Putnam was approved by the BOS as the Director of the HEAC with Kate Messner being the second member of that committee. Both Craig and Kate put in many hours over the course of 2022 – attending CPCNH meetings, the LES Conference, many meetings with various groups within CPCNH and reviewing legislation passed by the PUC and NH Legislature in 2022.

Throughout the year Craig and Kate’s goal, along with the full support of the Sustainability Committee, was to gain approval for a Warrant Article to go forward on to the March 2023 Ballot. This goal was accomplished during the Dec. 13 Board of Selectmen meeting.

- The first of two required Public Hearings was held in the Buxton Meeting Room on November 15. Mr. Henry Herndon, CPCNH, assisted with the presentation and answered questions along with Craig Putnam and Kate Messner. During the Q&A following the presentation, which included information about the Electric Aggregation Plan, it became clear that those residents who were present supported the concept of moving forward with an Opt-Out program for enrollment. Residents will have multiple opportunities to indicate they do not want to be included in the enrollment and, if enrolled, they can stop their participation at any time (at the end of a billing cycle) with no penalties – financial or otherwise.
- The second required Public Hearing is scheduled for January 17 with a snow date of Jan 19 in the Buxton Meeting Room at the Town Hall starting at 7:00pm. All four of the A-Frame signs previously pur-

chased are put into use for displaying 24”X36” laminated posters promoting the Public Hearings. In an effort to make it easy for residents to learn about Community Power Aggregation and ask questions in private, the two members of the HEAC will be holding “Office Hours” at the Rodgers Memorial Library. Please consult the Library’s Calendar for dates and times of the “Hudson Electric Aggregation Committee - Office Hours” starting in January 2023.

- The committee continued with discussions exploring EV charging in Hudson (funding opportunities, policy implications, etc.). This is a work-in-progress.
- Communication with the HPD continued regarding ideas as to how the renovations, approved by voters in March 2022, could be enhanced to generate energy savings and thus, cost savings on future electric bills.
- Climate Change/Sustainability display at Rodgers Memorial Library: April 2022- A number of items and two new books on climate change were on display in the glass case along the right wall in the area before the check-out desk. The books were then donated to the Rodgers Memorial Library collection for future use by Alvirne HS students and others wishing to learn about Climate Change and what individuals can do to help the environment.
- The Sustainability Committee hosted an ECO FEST event along with an Alvirne High School STEM program and the Alvirne CTE center on May 21st 10:00am-1:00pm on the grass lawn along the Rodgers Memorial Library parking lot. The Sustainability Committee hosted a planting activity for children along with a Free Raffle of three groups of items that focused on the environment – planting and saving energy. Students of the CTE center designed the graphics used to promote the event on Facebook. During a subsequent meeting, members discussed the light attendance and started discussions about participating in the National Night Out at the Rodgers Memorial Library in the future. The National Night Out is an established event that is of interest to many residents.
- In preparation for the next exhibit at Old Home Days a new banner was designed. It was completed in time for use during Old Home Days:
- The Sustainability Committee co-hosted an exhibit at the Hudson Old Home Days with the Conservation Commission -August 11-14. The committee ran a free raffle for energy saving items and perhaps more importantly, promoted discussion about Community Power Aggregation. A free seedling planting activity was held on Saturday and Sunday much to the delight of children and their parents. Besides answering questions such as how to Recycle Right in Hudson., members handed out literature with en-



ergy saving ideas along with copies of the 2022 Hudson Residential Recycling & Solid Waste Services Guide.

- Both HEAC members (Craig Putnam and Kate Messner) attended the annual Local Energy Solutions Conference in Manchester on October 14. They attended several sessions: Community Power; Grid of the Future; and BYOS and More - Storage Developments in the Granite State.
- Get Tech Smart episode: Craig Putnam, along with Henry Herndon from CPCNH and former Selectman Brett Gagnon, participated in the Dec. 14 recording of a Get Tech Smart episode – hosted by Flo Nicolas. The subject of the episode was Community Power Aggregation and what is happening to bring this to Hudson.
- The information contained on the “Reduce, Reuse, Recycle” website pages was updated by the town IT Department as the committee Chair submitted updated information. These pages provide information about how to properly dispose of items that cannot go into the trash or be placed in a Blue Bin. It also offers information on where to donate items for reuse or repurposing.
- The committee maintains a Facebook site to provide energy-related information and promote recycling in the town. The page has over 300 members and is a useful forum to answer questions and promote activities by the committee and various third parties that contact the committee throughout the year. The Facebook page, the committee’s pages on the Town Website, and collaboration with the Hudson HCTV team have become even more important in improving communication throughout the continuing COVID challenges and the loss of the HLN.
- Due to COVID protocols in place early in the year and the loss of a member – the committee voted to not hold a Roadside Cleanup this year. The hope is to continue work on Wason Rd. with the support of the DPW and the Police along with the approval of the BOS in the spring of 2023. The Sustainability Committee did support multiple residents with their own efforts to clean up in their neighborhood and/or along roadsides. One Alvirne HS senior choose to host a Roadside Cleanup as her capstone project! This cleanup was very successful. It had the full support of the HPD, DPW, and the Sustainability Committee. All individual efforts by residents are sincerely appreciated.
- The committee announced at each meeting the Transfer Station schedule, holiday changes in trash pickup schedules, hazardous waste collection days in Nashua, and other events related to energy saving and recycling.

The committee would like to thank the Board of Selectmen for their continuing support and the Department of Public Works for answering all inquiries and for storage of the committee materials and signs. Any Roadside Cleanup organized by a single resident up to a group was supported by the DPW as they picked up all Blue Bags (for Recyclables) and Black Bags (for Trash) along with larger items on the Monday after each cleanup. Thank you to the Hudson Police Department for their continued support and prompt answers to questions and requests. Thank you to the HCTV team for their wonderful work in making information available to Hudson residents. The committee would like to thank those residents who made an effort to “Recycle Right” in 2022 and who regularly cleaned up roadsides throughout Hudson.

Finally, the committee would value the participation of additional residents – on the Sustainability Committee itself and/or as a member of the Hudson Electric Aggregation Committee.

Respectfully submitted by The Hudson Sustainability Committee:

Debra Putnam, Chairman
Jennifer Stone-Grimaldi, Vice Chairman
Ed Thompson, Secretary
Kate Messner, Member
Craig Putnam, Alternate



TOWN OF HUDSON

Town Clerk/Tax Collector's Office



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

The Town of Hudson is pleased to present the Annual Report for Fiscal Year 2022 for the Town Clerk/Tax Collector's Office. Responsibilities of the department include 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, Chris, and our newest addition Eve. All of our clerks greet our residents in a friendly manner and always strive to make each transaction as quick and easy as possible.

FY2022 was another extremely busy year for our department. For the period of July 1, 2021 through June 30, 2022, our department processed over 35,000 motor vehicles and boat registrations, issued over 4,700 dog licenses, and prepared thousands of vital records including marriage licenses, as well as birth, death, marriage, and divorce certificates. In addition to accurately processing these payments, we were also preparing absentee packets and ballots for the 2022 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.

During this timeframe, our department went through some big changes. Our Town Clerk/Tax Collector, Roger Ordway, resigned and Deputy Clerk Donna Melanson stepped in as interim. Everyone in the office never hesitated and performed above and beyond their duties keeping the office in order. Roger's position of Town Clerk/Tax Collector will appear on the March 2023 ballot and will be filled accordingly.

In closing, I would first like to thank the clerks for all their assistance keeping things running smoothly and preserving our office's efficiency. Your flexibility, dedication and willingness to contribute wherever needed made the transition a success.

I would also like to thank the Board of Selectmen, the Town Administrator, and the dedicated town employees for their continued support. Providing excellent customer service is our goal, and we hope to continue finding ways to improve and enhance your experience with us.

Respectfully submitted,

Donna Melanson, Interim Town Clerk/Tax Collector



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name		Last Name	
<input type="text" value="Donna"/>		<input type="text" value="Melanson"/>	
Street No	Street Name	Phone Number	
<input type="text" value="2"/>	<input type="text" value="School Street"/>	<input type="text" value="(603) 886-6024"/>	
Email (optional):			
<input type="text" value="dmelanson@hudsonnh.gov"/>			



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2021	Year: 2020	Year: 2019	
Property Taxes	3110		\$4,620,286.63			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$56,400.00		\$20,941.00	
Yield Taxes	3185		\$456.27			
Excavation Tax	3187					
Other Taxes	3189			\$529.45		
Property Tax Credit Balance			(\$27,355.88)			
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$14,985,372.47	\$34,713,999.65	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$5,210,000.00	\$338,600.00	
Yield Taxes	3185	\$2,359.34	\$13,864.40	
Excavation Tax	3187	\$7,655.58		
Other Taxes	3189			
Supp Tax	3110	\$16,654.87	\$42,504.28	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021	2020	2019
Property Taxes	3110	\$97,554.76	\$141,690.71		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$40.77		
Excavation Tax	3187				
Swap Tax Into Int & Pen Line	3190	\$3.22	\$117.72	\$37.31	
Current Use Int Into Int & Pen Line	3190		\$046.56		\$7,817.02
Pen Cost Fees - Int Int & Pen Line	3190		\$5,543.00		
Interest and Penalties on Delinquent Taxes	3190	\$3.10	\$58,120.45		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$35,617,103.34	\$39,497,449.91	\$568.36	\$28,758.02



Credits				
Remitted to Treasurer	Levy for Year of this Report	2021	Prior Levies	
			2020	2019
Property Taxes	\$40,741,759.72	\$48,968,845.50		
Resident Taxes				
Land Use Change Taxes	\$287,100.20	\$395,300.00		\$20,931.00
Yield Taxes	\$1,173.51	\$14,419.67		
Interest (Include Lien Conversion)	\$6.12	\$59,613.95	\$37.91	\$7,827.07
Penalties		\$5,559.00		
Excavation Tax	\$7,655.58			
Other Taxes				
Conversion to Lien (Principal Only)				
Supp Tax		\$42,514.38	\$730.45	
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2021	Prior Levies	
			2020	2019
Property Taxes		\$627.13		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Supp Tax	\$16,054.87			
Current Levy Deeded				



MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$4,335,172.51	\$10,089.50		
Resident Taxes				
Land Use Charge Taxes	\$225,000.00			
Field Taxes	\$1,086.59			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits	\$35,617,103.34	\$39,497,449.01	\$568.36	\$26,758.02

For DRA Use Only	
Total Uncollected Taxes (Account # 1080 - All Years)	\$4,573,439.14
Total Unredeemed Liens (Account # 1110 - All Years)	\$528,971.94



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year		\$314,111.91	\$176,695.38	\$165,519.55
Liens Executed During Fiscal Year	\$19,289.75			
Interest & Costs Collected (After Lien Execution)	\$487.02	\$12,842.67	\$32,829.01	\$23,705.46
Total Debits	\$391,776.77	\$326,954.58	\$209,524.37	\$89,245.01

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions	\$90,986.71	\$149,761.46	\$152,798.18	\$45,091.63
Interest & Costs Collected (After Lien Execution) #3190	\$487.02	\$12,842.67	\$32,829.01	\$23,705.46
Abatements of Unredeemed Liens	\$26.28			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$309,276.75	\$164,350.45	\$13,896.88	\$20,447.86
Total Credits	\$391,776.77	\$326,954.58	\$209,524.37	\$89,245.01

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$4,573,439.14
Total Unredeemed Liens (Account #1110 - All Years)	\$528,971.94



HUDSON (229)

1. CERTIFY THIS FORM

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

Preparer's First Name

John

Preparer's Last Name

McANSON

Date

10-26-22

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.

John McAnson

Preparer's Signature and Title

TOWN CLERK
YTD Report - FY 2020

Month	Total Deposit	Motor Vehicle 4201	Boats 4127	UCC Filings 4321	Article of Agreement 4322	Vital Search 4322	Civil		Notary 4326	Parking Tickets 4327	Dredge & Fill 4329	Voter Checklist 4342	Copies 4343	Bad Checks 4347	Marriage License 4421	Pole & Petitions 4428	Scrap Metal 4430
							Forfeiture & Fees 4325	Dog License 4450									
2022																	
July	477,894.20	463,012.50	641.32	2,025.00		2,965.00	6,602.96	2,033.50					63.92	550.00			
August	491,930.56	483,233.50	262.72			2,895.00	3,331.00	1,130.50					227.84	850.00			
September	460,108.58	455,547.50	203.60			2,595.00	541.00	514.50					106.98	600.00			
October	508,087.84	504,505.00	32.00			1,925.00	565.50	357.50					202.84	500.00			
November	440,502.44	435,519.00	71.44	2,070.00		2,435.00	81.00	126.00					100.00	100.00			
December	434,387.16	430,534.00	558.76			2,235.00	67.00	300.50		25.00			116.90	550.00			
2023	0.00																
January	558,787.75	555,047.50	341.76			1,985.00		571.50		220.00			471.99	150.00			
February	506,678.16	501,136.50	178.16	1,635.00		2,045.00		998.50		360.00			75.00	250.00			
March	560,150.34	546,655.40	790.44			2,475.00	425.00	9,264.50		105.00		10.00	25.00	400.00			
April	555,130.74	543,190.00	2,243.32			1,585.00		7,490.09		40.00			132.33	450.00			
May	543,486.70	530,743.00	2,502.70	1,785.00		2,030.00		5,331.00		20.00			75.00	1,000.00			
June	531,308.25	517,821.00	1,463.92	2,340.00		2,215.00	3,865.00	2,271.00				474.00	57.33	800.00			
REFUNDS																	
MV Pymt Corr																	
	6,068,452.72	5,966,944.90	9,290.14	9,855.00	0.00	27,385.00	15,479.46	30,389.09	0.00	770.00	0.00	484.00	0.00	1,655.13	6,200.00	0.00	0.00
		5,976,235.04				27,385.00											

Number Issued	Dollar Amount	Inc Prior Yr
27,385.00	15,479.46	30,389.09

A True Copy Attest:
Doona Melanson
Doona Melanson, Town Clerk

Number of Motor Vehicles Registered:

Minutes of the Deliberative Session

February 12, 2022

Hudson Community Center, 12 Lions Avenue

Hudson, New Hampshire 03051

1. OPENING

- **CALL TO ORDER BY THE MODERATOR**, the Honorable Paul Inderbitzen called the meeting to order at 9:00 a.m.
- **POSTING OF THE COLORS** by the Police Honor Guard.
- **PLEDGE OF ALLEGIANCE** recited by Robert Guessferd.
- **THE NATIONAL ANTHEM** sung by the B Naturals.

2. REMARKS BY THE MODERATOR

Moderator Inderbitzen

Thank you to your Police Honor Guard, great job.

Ladies and gentlemen this is the Deliberative Session of the Hudson Town Meeting. You will be acting as a legislative body to determine the final form of the Warrant Articles that will be voted on at the March 8th election. All the articles by law must be placed on the ballot.

The rules that we will follow are the Moderator's Rules which are in the handout that you received today when you checked in. If you have any questions about the rules, please all the articles by law must be placed on the ballot. The rules we will follow are the Moderators Rules, which are in the handout that you received today. When you checked in if you have any questions about the rules, please feel free to ask for clarification at any time. You can raise a point of order to do that. This body may also vote to establish rules that you deem necessary and you may also vote to overrule any decision of the Moderator. If you are new to the Deliberative Session, review those rules. I will go over them a little bit when we get to the end of my remarks here.

As the legislature, we will be discussing the Warrant Articles before us. Please be respectful of all comments and opinions as you would want your comments and opinions to be respected by everyone else. To keep personalities out of the (inaudible) the previous speaker, or the Selectmen member, or the Budget Committee member, or like I said, the previous speaker. All questions and comments are to be directed through the Moderator. There is no requirement that anyone has to answer a question but if a question comes up, they certainly can yield to the question posed.

If you are a registered voter of Hudson when you checked in, you received your red voter card. We will use this card for any votes that need to be taken. Do not lose it, you won't get another one. If after the meeting, there's a box in the back when you go out you can recycle those cards. Only registered voters of Hudson are allowed to participate in the discussion of the warrant. There are some non-members and staff members of the town present and some others - our town Attorney for example, who would be allowed to speak to answer questions to assist in the meeting.

Please turn your phones and pagers off or to silent mode so as not to interrupt the discussions. We'll take a few breaks. We have a long agenda. We'll take a break or so in between a couple of things as we get going. This meeting is being televised by the Hudson Cable and the HCTV. It will be available for viewing or streaming after today on HCTV. So anyone who's watching or doesn't get to see it can go back and look at it again. We appreciate the Hudson Cable Committee and their staff for all that they do in keeping the Hudson citizens informed. So a lot of work to set these things up.

At the end of this meeting, there will be two meetings to follow which won't affect me. The Budget Committee and the Board of Selectmen will hold separate meetings to consider or reconsider their recommendations on the Warrant Articles. There's a screen in the back of the room which apparently last week people in the back couldn't see the screen up here.

So we now have a new TV screen so if you're in the back there and you can't see over here, you can watch it on there as long as it's up and running. I believe it is.

As you know, last year the voters of Hudson voted to have elections in two places. Every registered voter will be receiving a mailing telling them where they will be voting in March and for all future elections. Ward One is all streets south of Ferry Street, Burnham Road, and Route 111 from Burnham Road out to the town line. They will vote here at the Community Center. Won't be any different than what you've always done in the past. Ward Two will be all addresses on Ferry Street and Burnham Road and to the north. Ward Two will vote at the Alvirne High School cafeteria. In your book is a list of streets of all the Wards. So if your street is in there, you can find where you will vote. You will also get that mailing so watch for it. The only correction in here is that Central Street - the inner part of Central Street votes in Ward One not Ward Two. We had to move the line and it didn't get corrected.

Central Street from Burnham Road out will be in Ward Two but from Burnham Road into the bridge will be Ward One. So watch for that announcement in your mailbox in the next few weeks.

Let me just review the rules a little bit. They're in your book. Each Article will be read by the Moderator and then you will recognize a Selectman or Petitioner to present the Article. The operating budget will be presented by the Chair of the Budget Committee. After that, I will open the Article for questions, comments and amendments. The Articles on this Warrant by law must appear on the ballot for voting in March. You can change the numbers, the wording to clarify things if you wish, but you cannot remove any Warrant Article from the (inaudible). A motion to amend an Article would require a second and then I will deal with only one amendment at a time. It's too confusing to go amendments of amendments.

When there are no more amendments or questions on a particular article, I will declare the Article closed and it'll move to the ballot and we'll go on to the next article. Once an article has been closed for debate, it will take a Motion to Reconsider with a majority vote to bring the article up again. Under RSA 4010, the meeting after a warrant article is finalized, can make a Motion to Restrict Reconsideration. That restriction if it passes would mean that that article could not be brought up again later in the meeting. We'll deal with those as we need to. It can only happen after I've closed the article.

Now as I said, only registered voters may speak at the Deliberative Session and will use the voter cards for that purpose. Again, I want to stress the decorum of the speakers. Everyone has a right to be heard, and to speak, ask a question, or make an amendment, and everyone else should respect that. Okay. (inaudible) first, the other thing that people have to move the question would mean to cut off debate. So if the body has heard enough of the discussion and somebody wants to close the debate as long as there's been discussion on both sides, I will take a Motion to Move the Question. Anybody in line will be able to finish their comments and then we will take a vote to cut off debate. If that passes by two-thirds, I usually have a two-thirds and usually it's pretty clear, then we will automatically move on to the next item. There's an item in there if we want to do a secret ballot on an amendment and stuff we can talk about that if there is a request to do that.

That being said, we'll get to the Town Warrant. I'm going to do one thing different this year. The Warrant includes zoning amendments. We normally just pass over them because we can't do anything about them. They're not in the purview of this body to do anything with. However because at voting the last couple of years, a lot of people came up and said well what about the zoning. What are they? What do they do? So I am going to read the zoning amendments into the record and there'll be on the screen so that if anybody has a question or that they can contact the Planning Board. The Planner is in the back of the room with a zoning map. If you have questions about that during the breaks, you can ask him or you can go and seek information from the Planning Board. They are the ones that have control of zoning amendments and the petitions. They have already had public hearings on them. (inaudible) control over zoning amendments accept at the ballot in March.

So the Town of Hudson Warrant - the inhabitants of the Town of Hudson, 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:

3. Non Voters

Warrant Article 01

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 12, 2022
Time: 9:00 a.m.
Location: Community Center, 12 Lions Avenue, Hudson

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2022
Time: 7:00 a.m. to 8:00 p.m.
Ward One Location: Hudson Community Center, 12 Lions Avenue, Hudson
Ward Two Location: Alvirne High School Cafeteria, 200 Derry Street, Hudson

Warrant Article 02: Repeal Hudson Zoning Ordinance Article XIII – 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:

To repeal, in its entirety, Hudson Zoning Ordinance Article XIII – Housing for Older Persons? This does not affect age-restricted developments that currently exist or have been approved. The effect of the repeal would be to remove incentives for future development of age-restricted developments.
(Approved by Planning Board 5-0)

Warrant Article 03: Amend Table of Minimum Dimensional Requirements - 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:

To amend the Table of Minimum Dimensional Requirements to reduce the side-yard and rear-yard setbacks for accessory structures & features, such as sheds and pools in the Town Residential zone? This does not apply to garages. These neighborhoods are in the core of Town and have smaller lots than elsewhere in Town.
(Approved by Planning Board 5-0)

Warrant Article 04: Eliminate Requirement for Special Exceptions for Mixed-Use Buildings—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:

To amend §334-10 to eliminate the requirement for a special exception from the ZBA for mixed-use buildings with residential in the Business zone?
(Approved by Planning Board 5-0)

Warrant Article 05: Home Occupation Ordinance - Zoning Amendment

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend §334-24 to change the home occupation ordinance to allow outdoor activity for daycares as required by state licensing of daycare operations?
(Approved by Planning Board 5-0)

Warrant Article 06: Amend Town Code 334 Permitted Principal Uses – Proposed by Petition

Are you in favor of the adoption of Amendment No. 5 as proposed by petition for the Town Zoning Ordinance as follows:

Amend Town Code 334, Attachment 1, Table of Permitted Principal Uses to remove from permitted use under Industrial (I), General (G), and General-1 (G-1) zones Wholesale, warehouse, self-storage mini-warehouse, or distribution facility effective immediately following passage of this warrant article.

(Disapproved by Planning Board 7-0)

Warrant Article 07: Amend Article III, Building Height – Proposed by Petition

Are you in favor of the adoption of Amendment No. 6 as proposed by petition for the Town Zoning Ordinance as follows:

Amend Article III, General Provisions 334-14 "Building Height" to add Subsection B with the purpose to protect the character of residential neighborhoods from industrial development, as follows: 334-14 B. Notwithstanding subsection A above, buildings that are between 38-feet and 50-feet in height shall be setback a minimum 400-feet from residential zones. This setback shall increase by 10-feet for buildings with a footprint of 100,000 square feet and additionally at a rate of 10 feet for every 100,000 feet thereafter. This is applicable at a fractional rate (ex: 190,000 square footprint imputes an additional 19 feet of setback).

(Disapproved by Planning Board 7-0)

Warrant Article 08: Amend 276-11.1B(12) (a)-(c) to Increase Building Setbacks – Proposed by Petition

Are you in favor of the adoption of Amendment No. 7 as proposed by petition for the Administrative Requirements and Definitions as follows:

Amend 276-11.1B (12)(a)-(c) to increase all building setback distances to four-hundred feet (400) when a proposed commercial or industrial use in zones (General (G) General -1 (G-1) abuts or is across a HIGHWAY from a residential use or zoning district. The four-hundred-foot distance (400) is from the residential property line to any improved part of the commercial development. This shall also include all zoning districts other than General (G) and General-1 (G-1) that abut a residential use or zoning district and any improved part of the nonresidential development.

(Disapproved by Planning Board 6-1)

Moderator Inderbitzen

If you have any of those questions, please contact the Planning Board or a Planning Department if you have to get clarification on what they mean. Hopefully we won't have all those questions. People will find out what they need to know before they come to vote.

Article 09: Police Facility Expansion and Renovation

Shall the Town of Hudson vote to raise and appropriate the sum of \$5,928,980 for the expansion and renovation of the Police facility and further authorize the Board of Selectmen to issue \$5,928,980 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 \$148,224.50 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 11-0) Tax rate impact \$0.05 (3/5 ballot vote required)

ON THE QUESTION

Marilyn McGrath, Chairman, Board of Selectmen

So I'm going to repeat some of what Paul just said just to make sure that it's clear. Warrant Article 9 seeks to appropriate \$5,928,980 for the expansion and renovation of the police station, which is located at One Constitution Drive. This Article would authorize the Board of Selectmen to issue up to

\$5,928,980 in bonds or notes for this project. The first year payment on the proposed 20 year bond is estimated to be \$148,224.50. A 3/5 ballot vote is required to pass this Warrant Article. The first year tax rate impact for this project is five cents per \$1,000. The Board of Selectmen has recommended this Article 5 to

zero. The Budget Committee has recommended this Article 11 to zero. I'd like to introduce Captain Tad Dionne soon to be Chief Dionne to present this information for you.

Tad Dionne, Police Captain

Thank you. So good morning, everybody. On behalf of the Hudson Police Department, on behalf of my command staff, I would like the opportunity to thank you to present here on Article 9. I'd also like to say good morning to the Budget Committee and the Board of Selectmen as well.

The building expansion renovation plan is the number one capital improvement plan according to the Capital Improvements Plan Committee in Town of Hudson. The Board of Selectmen as you've already heard were unanimously in favor of this. The Budget Committee was unanimously in favor of this. We are out asking for 5,720 square foot addition and also a renovation of our existing building. The reason we're asking for this is because we have security concerns, we have safety concerns, and we have much needed spatial and storage concerns.

I'm sure many of the residents here are already aware this Article. It has come before you before. Last year Chief Avery spoke about it eloquently and at length. I may not hit the same points as him but I certainly want this opportunity to tell you why we need this expansion. Once again, I want to thank HCTV as well. They helped us get our message out. Two years ago, they produced a really good telling, excellent telling video tour of the Hudson Police Department. It's narrated by Captain Dave Cayot and Detective Rachelle Megowen. It can illustrate much better than I can our spatial needs and some of our concerns. So if we could roll that video briefly right now, that'd be great. Thank you.

Video was shown:

Rachelle Megowen, Detective

Welcome to the Hudson Police Department located at One Constitution Drive. I'm Master Patrol Officer Rachelle Megowen and I'm Captain David Cayot. We'd like to give you a virtual tour of our building. It was built in 1995. At the time, we had 31 sworn police officers and 16 civilian employees. It's a common belief that the building was under constructed at its inception due to budget limitations. As the building stands today, it is 14,000 square feet. As of December 2019, we have 52 sworn police officers and 20 civilian employees. That's an increase of 25 more employees which requires more equipment and vehicles. We have redesigned workspaces in attempt to accommodate spatial needs as the department has grown over the years. Chief William Avery requested an independent assessment of the current and anticipated spatial needs Municipal Resources Incorporated or "MRI" completed this assessment. The report can be located on our website under Department news for your viewing. This virtual tour will help you understand the immediate needs discussed in the MRI's report.

David Cayot, Police Captain

To the western rear of the building is our employee parking lot and entrance. In this aerial view, you can see the parking lot is not secured. Safety and security of our employees is paramount. There have been several incidents throughout the United States of police officers being attacked and killed as they are exiting their police departments. At the time of this recording, there was news of an officer in Arkansas who was ambushed and executed while waiting in his patrol car behind the police station. The community room or the Ann Seabury Conference Room is located to the right from our main lobby.

Currently this room is used for any trainings hosted by HPD. Our citizen in youth academies are also held in this room. Some civic groups use this room in the evenings for meetings. During extreme weather, the community room is reserved as a cooling or warming safe station for those in need. Part of the proposed building expansion is to put a wall up which will construct three offices, two public interview rooms, and one polygraph room. A large portion of the Ann Seabury room will be kept as a community room for civic groups to meet as well as the weather safety stations.

Rachelle Megowen, Detective

The public interview room as you saw is located beyond the secure part of our building. As it operates now,

our civilian employees are exposed to all hazards that may enter the building under false pretenses. By creating those offices in the community room, we will be protecting unsworn employees from potential dangers. The current public interview room will be transformed into a break room for the dispatchers. They currently do not have a place to eat or take a break. The nine dispatchers are not at liberty to leave the room due to emergency calls and radio traffic. They are oftentimes eating their meals in front of the public who are in the main lobby. An access way will be created to their new break room near the entrance of dispatch. They currently have three workstations, a private bathroom, and kitchenette.

The Records Division is the first office on the left from the main lobby. We would like to reposition the filing cabinet system to gain much needed space. A door will also be put in which will lead into the current administrative area. The evidence room is at maximum capacity for evidence storage. It is almost a full-time job for Detective Marcotte to purge evidence. We are proposing to put a second evidence room in the police department as part of the expansion.

Currently we have no space to work on complex computer investigations. Furthermore, these cases contain highly sensitive information and need to be segregated from the rest of the department. The proposed addition will contain a secured computer lab where investigators and IT can effectively work on these types of investigations. Our forensic lab is a very small space and not adequate for processing evidence. Currently we have to store equipment in several locations because the lab does not have the space. The proposed crime lab will accommodate spatial needs as well as give evidence technicians a more efficient way to process and secure evidence. We are proposing two way evidence lockers be installed from the lab to the second evidence room.

David Cayot, Police Captain

Port writing room is a recent redesign change. The support services closet which you are about to see used to contain two workstations for officers. This new room contains five workstations and plenty of space for the officers to complete their reports.

Rachelle Megowen, Detective

As you can see, this closet is at maximum capacity. The current facility does not have sufficient storage to keep spare equipment and uniforms. The armory is small and leaves very little room for officers to work on department weapons. This room is also used by members of the Southern New Hampshire Special Operations Unit or SWAT team to store their equipment. Their equipment is kept in hockey type bags and needs to be ready in a moment's notice. The addition will have a storage room for the members of the SWAT team and their gear.

David Cayot, Police Captain

The break room is not large enough for HPD employees to eat their breakfast, lunch, or dinner. Oftentimes officers are forced to eat at their desks or use the roll call as an alternative meeting space.

Rachelle Megowen, Detective

This is the roll call room. Patrol officers begin and end their shift in this room. Roll call is a briefing that takes place three times a day. As you can see, there is not adequate space for officers to sit and write down information being shared from the Sergeant or Lieutenant. The information shared at roll call is oftentimes to keep our officers safe during their tour of duty. The proposed roll call room will not only give more space during roll calls, but it will act as the town's emergency operations center when activated as well.

The Support Services Division is responsible for all the recruitment, hiring, equipment, fleet maintenance, and training. The School Resource Officers also report to the Sergeant in this Division. Due to limited space in the building, the Victim Witness Advocate has a cubicle within this office. This poses many different issues as the Victim Witness Advocate needs to have private conversations with victims. Due to the nature of support services functions and responsibility, there is a constant flow of officers and civilian employees in and out of this office throughout the day.

In the current female locker room, again, there's not enough space. Every single locker is assigned. As you can see, the layout is not ideal. Employees must change into uniform on the wet tile floor while others are shower-

ing in the same area. The shower drain is only a few feet away from officer's lockers.

The Hudson Police Department's mission statement is to provide professional police service in partnership with the community through mutual respect and cooperation. We currently serve a population of 25,000 residents and answer about 32,000 calls for service a year. Our commitment to superior customer service and fostering positive relationships is unwavering.

David Cayot, Police Captain

Please visit www.hudsonnh.gov/police for more information on the independent assessment and recommended changes to our building. Thank you for taking this tour with us.

Tad Dionne, Police Captain

So that's a very telling video. The men and women at the Hudson Police Department work extremely hard to provide this community with a measure of safety and security that we're all comfortable with working here and living here. We've consistently done this since 1995 at the building at One Constitution Drive. Just keep in mind that's before Columbine, was before 911, and it was certainly before the current climate that law enforcement is in today.

Our facility was not built for growth in 1995 and it's certainly not up to date for safety and security for a police facility in 2022. The original plan called for 24,000 square feet. 10,000 square feet of the original plan for that building was cut for budgetary restraints. That left us with 14,000 square feet - almost half of the building was cut out. In 1995 when we moved in - and I remember this - Chief Gendron said we're going to outgrow this building very quickly. By 1998 when he hired me as a police officer, he said we have outgrown the building. From then, we have consistently, consistently through a recycle of addition by subtraction, addition by subtraction, but it has diminishing returns and we're stuck within the same confines of those 14,000 square feet. We've been great stewards of the building. If you come in and you see it, you'll see it looks good, right? We've kept it well maintained. I hope that doesn't hurt us with when it comes to this Article. In fact, I hope that's a benefit when you approve this Article.

I'm going to touch on a couple of key points that already mentioned in the video. When you come into the lobby off to the right is the Ann Seabury community room. Within the confines of that existing room, we're adding three interview rooms. The purpose of that is for safety for the public and especially for safety of our civilian staff. It allows us a place to bring people into an interview room where we can handle their calls for service and they're not coming into the main body of the building where our civilian staff operate.

We'll also address an issue for well-being of our dispatchers, but also the safety of the police officers. The dispatchers, as you saw in the video, have no place to have a break or anything. So we'll be taking the existing public interview room and that'll be a break room directly accessible from the dispatch center. The expansion will certainly address the situation we have with the female locker room. It will provide us with many more lockers, it will be up to date, and it won't be the conditions that that one is in.

Again, for the safety of the offices, we're going to establish a much larger evidence lab. The evidence lab that we have today is not appropriate for today's policing. We use a lot of chemicals in that lab and it's not up to date with ventilation. The newer system or the newer lab that we envision in the expansion will address that issue. It'll also address the evidence room problem. That is not a sustainable issue that we're dealing with right now. It's not sustainable that every single day we have to try to empty some of that room out to add new evidence. This expansion will address that situation.

As you heard, Municipal Resources Inc. or MRI did our spatial needs assessment a couple of years ago. I'm here to tell you in 2011 they did a safety and security assessment for us as well. I still have it. There were many deficiencies in that assessment with our Police Department currently. There is still an issue today. They still have not been addressed. The renovation part of this will certainly address many of those areas that we're talking about. It will secure our rear lot. It will address the issue of safer prisoner entry into the building. It will protect our cruises from the elements. It that will protect our cruises from nefarious activity. It will protect our employees and town property from nefarious activity.

As we already discussed, the building is 27 years old. The renovation will also address some of the existing systems in the building. The building is used 24 hours a day, seven days a week, 365 days of the year. It's stressed and some of the systems in the building are starting to fail. So at this point, I've touched on a few reasons of many more why we need this facility. But why we're quite deficient in space and storage as you can see on the video, what's alarming is the areas that we're at with safety and security. It's crucial to provide the men and women of our Police Department with a safe and secure facility so they can conduct the business of providing our community with well-being and safety.

If you have any additional concerns about your building, we'd like you to come to our open house. If you have any additional concerns about it, if you want a tour, we have an open house February 23rd from 6 p.m. to 8 p.m. where we're going to be given tours of the building. I implore you to come out if you have any more questions about it. If you just want to see the building, if you want to see what we're working on, come on out to our open house. Our staff will be there to give you tours from 6 p.m. to 8p.m. If you can't make the open house, call me. My information is up there. Give me a call, send me an e-mail, whatever. I'll make sure we get you a tour at your convenience at your schedule. If you have any questions that you're not sure about this, give me a call whenever you want. Give me a call, leave me a message. If I don't answer, I'll get back to you and we can discuss any of your concerns. If you don't plan on voting for this, give me a call and I'll try to explain it a little bit better than I could do right here at this point as to why we need this.

I can only tell you, it's an honor to serve this community. I'm privileged to serve this community. The safety, and the security, and the storage is what we need to continue to provide excellent services for Hudson. Thank you very much.

Moderator Inderbitzen

Thank you, Captain.

Tad Dionne, Police Captain

Thank you.

Moderator Inderbitzen

You might want to just stay here in case there are questions. I'm now going to open Warrant Article 9 the police facility expands to questions, comments, or amendments. Bonding wording cannot be changed by State law. So that wouldn't be (inaudible) however if you have a question, we're going to fix the mic. Please go to the mic. We'll open it for questions, comments, and concerns, argument. State your name and address when you do come.

Debra Putnam

Debra Putnam, 59 Rangers Drive. Homeowner since 1986. I'm speaking in support of this Warrant Article. I feel that the bringing the facility up to the standards needed by the officers and employees to optimally do their jobs for the citizens in this town is not a luxury. It's a necessity. Simply put.

Shawn Jasper

Thank you Mr. Moderator. Shawn Jasper, 83 Old Derry Road. I rise in support of the Article but I do have questions - two simple questions, I hope, for the Board of Selectmen. Particularly in the past, I believe, that the length of the bond has been part of the Article. So I'm curious as to what is anticipated here. We do have a dollar amount for the first year of payment. So I just wonder how long you're looking at bonding this for and what you're anticipating the interest rate will be for that bond.

Moderator Inderbitzen

Question on the bonding. Anyone yield to that? Oh, 20 years is what they're looking at. I'm told the interest rate right now on the 20 year bond is 2 ½ percent. That could change but that's what they're looking at when you prepare this information. Anyone else to speak on Warrant Article 9?

Holly Wagner

Hello. My name is Holly Wagner. I live at 14 Tessier Street here in Hudson. I am totally in favor of this. To me, this shouldn't even be a question. It shouldn't even be a vote to put it on. Everybody here takes the extra money and goes to Dunkin Donuts, goes out to dinner, and yet you want us to vote for our safety, the safety of our children, and the safety of this community so that you can have a better facility to help protect us and to do the neat work that you need inside that building is really a no brainer. I'm sorry it didn't get through last year but hopefully this year it can get through. I appreciate all the work that you guys do. Thank you for keeping us safe back there and hopefully this community can give you guys what you need. Sorry it isn't more.

Moderator Inderbitzen

Thank you. Further questions? If not, we will close the discussion on Warrant Article 9 and moves to the ballot.

Before I read Warrant Article 10, I will ask the Chairperson of the Selectmen. I did this last week and I forgot again to introduce the members of the Board of Selectmen - Chairperson McGrath.

Marilyn McGrath, Chairman of Board of Selectmen

So to my right is Bob Guessferd. He's our newest member to the Board. Dave Morin is next to him. Kara Roy is next to Dave and Brett Gagnon is next to Kara.

Moderator Inderbitzen

Thank you. We also have Administrator Malizia, our Finance Director Lisa Labrie, and over there is our Town Clerk Roger Ordway. Sorry. I always want to say Orford I don't know why. And now I will also recognize Chairperson Weissgarber of the Budget Committee to introduce the members of the Budget Committee.

Richard Weissgarber

Good morning, Rich Weissgarber, Chairman on the Budget Committee, 21 Flying Rock Road. So to my left is Vice-Chairman Cole, Mr. Shawn Murray, Mr. Normand Martin, Miss Kathy Leary, Miss Grace Hopkins, Mr. Urrutia who is the Clerk, Mr. Ted Trost is the Alternate Clerk, Vice-Chairman Lamothe is the School Board. Rep., and we have Mr. Bob Clegg, and then Selectman Gagnon is the primary, and Selectman Guessferd has actually, you know, helped out on the Budget Committee this year quite a bit as the alternate.

Warrant Article 10: 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 \$32,081,041? Should this article be defeated, the operating budget shall be \$31,586,809 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 3-0) (Recommended by the Budget Committee 8-3) Tax rate impact \$6.85

ON THE QUESTION

Richard Weissgarber, Chairman, Budget Committee

Warrant Article 10, the FY23 town general fund operating budget. The Board of Selectmen directed department heads to submit operating budgets with up to a 1.5 increase, exclusive of labor and benefits costs. 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, and there were several.

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 the Budget Committee the general fund operating budget of \$32,098,523, the sewer fund operating budget of \$2,138,465, and the water fund operating budget of \$4,622,588. The Board also approved the general fund default budget in the amount

of \$31,586,809 and the water fund default budget in the amount of \$4,184,025.

After reviewing the general fund operating budget, the Budget Committee is recommending a general fund operating budget of \$32,081,041. The projected tax rate for the general fund is \$6.85 per \$1,000, which is a 33 cent increase from FY22. The Board of Selectmen has recommended this Article 3 to zero. The Budget Committee has recommended this Article 8 to 3. Thank you.

Moderator Inderbitzen

Thank you. We'll now open Article 10 to questions, comments, amendments. Yes, ma'am. Your name please.

Barbara Blue

Barbara Blue, 11 Barbara Lane. I'd like to make a motion. Back in December, the Budget Committee made a motion to reduce the Selectmen's salaries from \$3,200 to \$1,200 per person per year and this equates to a \$10,000 reduction in the \$30 million budget which is approximately three hundredths of a percent. Although I absolutely respect the Budget Committee and the grueling responsibility they have, I personally believe it was an unwarranted adjustment. First although that we're not talking about a sustainable salary here. Keeping the stipend at a reasonable amount is only respectful for the amount of time these individuals invest. What is reasonable amount you may ask? Let's look at a few of the comparisons. The Trustees of the trust...

Moderator Inderbitzen

Miss Blue. Your amendment is to add what?

Barbara Blue

To increase the budget line 4199-5050-11900 from \$6,000 to \$16,000.

MOTION BY BARBARA BLUE TO INCREASE LINE ITEM 4199-5050-119 FROM \$6,000 TO \$16,000

ON THE QUESTION

Moderator Inderbitzen

So you want to raise it by \$10,000?

Barbara Blue

Right.

Moderator Inderbitzen

That item. Is there a second? Who is that back there? Mr. Coutu.

MOTION SECONDED BY ROGER COUTU

Moderator Inderbitzen

Okay. We're now going to speak just on the amendment to increase the budget by \$10,000 in the line item listed for the Selectmen. Miss Blue go ahead. Now you can talk to your amendment.

Barbara Blue

Okay. That trustees of the funds bookkeeper is paid \$700 per year. The Supervisors of the Checklist is paid \$1,000 per year, the Town Treasurer is paid \$7,000 per year, and their notes in the town budget there's some elected positions received \$9 an hour, and let's also review the average time commitment for a Selectman per month. Two Board of Selectmen meetings averaging six hours a month, for liaison assignment meetings averaging eight hours a month, additional liaison assignments averaging two hours a month, answering town e-mails averaging eight hours a month, and town event volunteering averaging one hour month, and this totals 26 hours a month or 312 hours a year.

Secondly, Selectmen are responsible for overseeing the town budget, town department and head activities, infrastructure repairs and upgrades, master planning initiatives and guidance's, town legal issues, and court

cases, payroll for town employees, hiring and firing for town departments, reviewing and responding to residents' concerns, health and safety of the community, disbursement of federal and State funds, coordination of many town events and activities, union contract reviews and negotiations, and future minded planning for the town in general. The individuals suited for these roles should be well educated, logical, and patient. They have to be good public speakers, able to deal with stress, and have the ability to command complicated situations as they arise all while holding down a full time job and attending to their personal lives.

Lastly like many, I'm very concerned about the lack of new and young local faces in local politics. Although this stipend certainly won't make or break someone's life, I find it important to offer a respectable stipend to attract new and young people to these positions. As it is, it can be a thankless job being the face of over 20,000 residents and the customer death service to any and all issues that arise.

Thank you.

Moderator Inderbitzen

Thank you. We are talking about amendment number one to add \$10,000 to the line item for the Selectmen. Anyone wish to speak on the amendment? Yes, Sir.

Shawn Jasper

Thank you, Mr. Moderator. I'm still Shawn Jasper and I still live at 83 Old Derry Road. I rise in support of the amendment having served on the Board of Selectmen for 17 years. I know that no one does this for the money but it is a time consuming job. When you look at a budget now that good lord, I can't remember probably when I was first elected to the Budget Committee in 1980. We were probably at \$5,000 for the town budget and I think at that time the Selectmen were receiving probably \$3,200 back then. So certainly if this is just putting it back to where it was, that's still not a lot of money comparative to what the town thought our Selectmen were worth, you know, over 40 years ago.

So I would highly encourage this body to adopt the amendment and to give some recognition to the Selectmen. Whether we agree or disagree with the Board of Selectmen or not, we need to recognize that they work for us very diligently. It isn't just weekly meetings. It's a constant. So I would, again, urge the support and thank you for what you do.

Moderator Inderbitzen

Thank you. Anyone else to speak on the amendment? Yes, ma'am.

Kate Messner

Kate Messner, 10 Third Street. I rise in support of the amendment as well. I think the Select Board does a great job. I think they do a very difficult job and I think it should be restored to the former level.

Thank you.

Moderator Inderbitzen

Thank you. Yes, Sir.

Kevin Walsh

Thank you, Mr. Moderator. Kevin Walsh, 5 Stoney Lane. I rise in support of the amendment as well. The question I have is the ability for the Budget Committee to recommend a change in the compensation for an elected official. We have history here of presenting separate warrant articles if we want to change the compensation whether it be the Board of Selectmen, or School Board members, or even our Tax Collector/Town Clerk. So for the Budget Committee to take specifically out of the line item 5110-119 this amount of funds to me is something that kind of goes beyond what their ability to do in terms of recommending a budget. So I would just look at that as a comment that, you know, that's the Budget Committee's prerogative to make a recommendation but I think it's up to the legislative body, us as voters, to not do this as being hidden in the operating budget itself. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on amendment number one to increase by \$10,000 the line item for the Board of Selectmen? Yes, Ma'am.

Jen Rousseau

Jen Rousseau, 123. Wason Road. I also rise in support of adding the \$10,000 back and everything I agree with that's been said already. Only thing I would add just as, you know, young volunteers want to do jobs like this. It's nearly impossible for a family to support, you know, all the meetings all the time and the sacrifice that it takes from their partners. So I think adding that \$10,000 in is at a minimum and I think we should look seriously at increasing it beyond that to support other very talented and younger people to get into these positions of volunteership.

Moderator Inderbitzen

Thank you very much. Anyone else to discuss the amendment to Warrant Article #10? Yes, Sir.

Shawn Murray

Good morning. Shawn Murray, 55 Kienia Road. I am the person that made the recommendation to reduce the Selectmen's budget and it was plain and simple for me. Back earlier this year, there was a vacancy in the Board of Selectmen. The process for filling that goes to the Board of Selectmen themselves. They went through an application period, did interviews, and could not come to agreement amongst the Board to see the proper candidate, and this resulted in the town having to go to Superior Court to have a Superior Court Judge appoint a replacement for the Selectman. The Board of Selectmen are accountable to the taxpayers and we expended taxpayer funds because the Board could not come to consensus of a Selectman candidate and I think they should be held accountable for that. That is the reason why the motion was made to reduce the budget.

Moderator Inderbitzen

Thank you further discussion on amendment number one? If not, you're ready to vote. The amendment is to add \$10,000 to the Selectmen number.

Roger Coutu

I'm sorry Sir. I rise - first I made the second - didn't expect that someone would step forward and make an amendment to the budget but I'm glad it was done. As you know, members of the Board, members of the Budget Committee, and the general public, I served 13 years on the Board of Selectmen. The person who made the amendment eloquently explained the details and the work that's involved in being a member of the Board of Selectmen. I can attest that all of that is true and I can also attest to the fact that it is a little more involved than the numbers that were presented.

I've gone to backyard meetings where I've spent six to eight hours with 10 to 20 people on several occasions. I answered e-mails several times during the day, made phone calls every single day, attended various meetings, various functions, tried to do my best to incorporate and reshape my life. At the time I was first appointed, I owned a business, then I retired, but I was able to fit into my schedule all that was necessary to do the best I could as a member of the Board of Selectmen.

I know there are members of the Board of Selectmen who have said publicly, they don't do it for the money and none of us ever do it for the money. We do it because we care about our town. Why would somebody want to leave their family and go to a meeting - and I'm talking other than a Board of Selectmen - and conduct town business on various other boards and commissions. They do it because they love this city, their town. I love Hudson and I still love Hudson. I know every single member of the Board of Selectmen cares about this town and I would suggest to the members of the Board of Selectmen that to vote against this recommendation is really voting against the budget you originally proposed. So I would hope that you feel deserving of the salary which you have been getting every single year and now has been reduced in this budget.

The money that we're being paid comes to \$8 a day. That's what they're making now and they want to reduce that down to \$3.6, \$3.40 a day. I'm telling you that car expenses for gas back and forth to meetings and in many cases like myself, many times I was fortunate and went to meetings out of town with the Town Administrator and we'd use a town vehicle. But many times I went to Concord and did things on my own and expended my own gas, never put in for reimbursement, paid the tolls, whatever. Selectmen have a very difficult job and democracy at the time - because this was presented as an argument, and I hope I didn't have to get into this, because a Board of Selectmen couldn't come to a decision on an appointment to fill the position which I left is democracy in action. The vote was 2 to 2. There was nothing that was going to happen that was going to change that vote. It was obvious. So you proceed to the next step and that's the procedure that occurred. That is not a punishable offense. Thank you, Mr. Moderator.

Moderator Inderbitzen

Thank you. Mr. Clegg further discussion on the amendment?

Robert Clegg

Thank you, Mr. Chairman. Robert Clegg, 39 Trigate Road, and I want to clear up a couple of things. One, this didn't require us to go before the body with a warrant article because the Selectmen are the ones who decided how much they got paid. They never asked the body. It was never a warrant article to begin with.

I want to clear up about volunteerism. You volunteer because you want to be part of the government that treats you fairly or unfairly, whatever it is. If you want to talk about people being unpaid, ask Mr. Utery who's a current State Rep. how many hours he spends every week for \$100 a year before taxes, which comes out to about \$81 a year when you pay the taxes. But he's a volunteer and he goes up. I have been up there since '94 and when I was up there, I kept my job only I work nights so I could serve the public. Again for \$81 a year because I believe that in order to have fair government, you have to participate. The fact that I hear that we need to pay people to volunteer in order to get volunteers, that's not what we are. We're a republic. We're not a democracy. We're a republic and I find it offensive that people stand here and think it isn't. I was one of the people that went for the position of Selectman and halfway through I realized I was being part of something I shouldn't be because we were allowing the judicial branch of government to choose who was going to be a member of the legislative branch. That's not the way it's supposed to be. It's supposed to be you and me deciding who's going to represent us in a republic, not some judge.

When I was part of the Council and I was part of the Selectmen, we didn't get 32, or 35, whatever it is, we didn't get that. We spent a lot of time. There were 15 of us and it took us hours because we always split between 8 and 7. It took forever to get anything done, which is why we're back to five Selectmen. If you really want a history, go look at what happened when there was three Selectmen and they couldn't get along. Then we were five Selectmen and we couldn't get along. Then we were 15 Councilors and we couldn't get along. But we didn't demand \$3,500 for our "volunteer efforts", and I want to stress "VOLUNTEER". If you want to add money in the budget, add it to the people who are employees.

Give them a better insurance package, give them something to keep them because those are the ones that keep everything running. When you're a volunteer in the legislative branch, that's what you do, and you try to do the best you can, and you get to decide whether or not we did a good job when we have to run for re-election.

So I'm not voting for this now. I think it's time that everybody earn the same amount of money. And if I could, I'd make the motion that we pay them exactly what we pay State Reps. Thank you very much.

SECONDED BY NORMAND MARTIN

Moderator Inderbitzen

That is to cut off debate on discussion of the amendment and then we will vote the amendment. We're going to use our voter cards. If you are in favor of cutting off debate and voting on the amendment, please raise your voter cards. Those opposed to cutting off debate. The ayes have it. It passes.

MOTION CARRIED

MOTION BY BARBARA BLUE TO INCREASE LINE ITEM 4199-5050-119 FROM \$6,000 TO \$16,000

Moderator Inderbitzen

We're now voting on the amendment to add the \$10,000. I'll ask the Finance Director you have the correct line item that was mentioned because I didn't write it down for the \$10,000. You know what that line item is? That's not one we have to - yes, the motion was made to a specific line item and I want to make sure we get that as part of the. As long as you know it, that's all. I don't know if we have to say it again. We know where it's all supposed to do.

Lisa Labrie, Finance Director

5110-119.

Moderator Inderbitzen

Okay. We're adding \$10,000 to that account. If you are in favor of the amendment of adding the \$10,000 please raise your voter cards. Thank you. Those opposed raise your cards. The ayes have it. The amendment passes.

MOTION CARRIED

Moderator Inderbitzen

We are back on Article 10 as amended. So we have to change that to \$32,091,041. Any further discussion on Article 10 as amended? Yes, Sir.

Shawn Jasper

I just have a question for whomever would yield. Are there new employees within this budget and if there are, what are the positions? Where departments are they in?

Moderator Inderbitzen

Question of the Board? Anyone wish to yield to that? Are there new positions in this budget?

Selectman Roy

There was one part-time position proposed for a bus driver for the Senior Center and I believe the dollar amount was \$31,000 but I will yield to the Town Administrator for the exact dollar amount.

Moderator Inderbitzen

\$31,206 – part-time bus driver for the Senior Center. Thank you. Any further discussion on Warrant Article #10 the operating budget as amended. If not, I will close the discussion on Warrant Article #10 and it goes to the ballot.

Let's do two more - the sewer and water and then take a break if that's okay with everybody.

Article 11: Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,138,465? Should this article be defeated, the operating budget shall be \$2,108,825 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0) Tax Rate Impact is \$0.00

Moderator Inderbitzen

I'll recognize Selectboard member Gagnon to present the sewer fund operating budget.

Selectman Gagnon

Thank you, Mr. Moderator. I'm here to represent Article 11. Warrant Article 11 looks to raise and appropriate \$2,138,465 for the operation of the town sewer utility. The sewer utility is a fund that is funded by sewer user fees and charges. There are no changes to the sewer rates for Fiscal Year 2023. The default budget for the sewer utility is \$2,108,825 should this article fail to pass? The sewer fund is a special revenue fund and all costs are paid by the sewer users and not the property taxpayers. There is no tax rate impact for this warrant article. The Board of Selectmen have recommended this 5 to zero and the Budget Committee has recommended this 11 to zero.

Moderator Inderbitzen

Thank you. I will now open Article #11 sewer fund operating budget two questions, comments or amendments. Anyone wish to discuss the sewer budget? Seeing none, we'll close the discussion on Article 11 and it goes to the ballot.

Article 12: Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,622,588? Should this article be defeated, the operating budget shall be \$4,184,025 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact is \$0.00 Moderator Inderbitzen

I'll recognize Selectwoman McGrath to present Article 12.

Marilyn McGrath, Chairman, Board of Selectmen

Water fund operating budget Warrant Article 12 raises and appropriates \$4,622,588 for the operation of the town's water utility. The water utility is funded by water users, user fees, and charges. There are no changes to the water rates for Fiscal Year 2023. The default budget for the water utility is \$4,184,025 should this article fail to pass. The water fund is a special revenue fund and all costs are paid by the water users and not the general taxpayer. There is no tax rate impact for this warrant article. The Board of Selectmen has recommended this article 5 to zero. The Budget Committee has recommended this Article 11 to zero.

Moderator Inderbitzen

Thank you. We'll now open Article 12 the water fund operating budget to questions, comments, concerns. Yes, Sir.

ON THE QUESTION

Roger Coutu

Thank you, Mr. Moderator. Roger Coutu, 7 - I forgot my address, honestly.

Moderator Inderbitzen

I do that all the time Mr. Coutu.

Roger Coutu

And I say my wife has problems. Only one question, Mr. Moderator. I noticed a significant increase in the water fund - almost \$500,000. Could someone explain to me why this increase is necessitated in this upcoming fiscal year?

Moderator Inderbitzen

Question of the Board on the water fund budget? Town Administrators Malizia will yield.

Roger Coutu

My address is 7 Pondview Drive. Flashback.

Steve Malizia, Town Administrator

So the town would be purchasing more water from Pennichuck due to increased demand in the town. So we've budgeted that additional water we're purchasing from Pennichuck.

Roger Coutu

Can I ask the condition of our existing wells in Litchfield?

Steve Malizia, Town Administrator

One of the wells has a PFAS – it's exceeding the PFAS standard. So right now it is not online. The other well is online so that's why we had to purchase more water from Pennichuck.

Roger Coutu

Okay, thank you. That answers it. Thank you very much.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article #12? Yes, Ma'am.

Debra Putnam

Debra Putnam, 59 Rangers Drive. I stand in support of the water fund operating budget proposed amount of \$4,622,588. The supply of water to our community is absolutely necessary for our community to prosper and grow. Simply put.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 12? Seeing none, we'll close discussion on Warrant Article 12 moves to the ballot.

Everyone want to take a little break? Is that okay?

MOTION BY ROGER COUTU, SECONDED BY STEVE MALIZIA, TO RESTRICT RECONSIDERATION ON ARTICLES 9 THROUGH 12

ON THE QUESTION

Moderator Inderbitzen

The motion by Mr. Coutu is to restrict reconsideration on Articles 9 through 12. That means they cannot be brought up again at this meeting at a later time. Does everyone understand that? If you are in favor of restricting reconsideration, please raise your voter cards. Thank you. Those opposed. The ayes have it. It is restricted.

MOTION CARRIED

Moderator Inderbitzen

And we'll take a 10 minute recess.

...Oh, I'm sorry, 24th. It's in my notes, but they're at the end. Thank you. February 24th they've asked me to moderate it which I'm always - well, you know, glad to do for them. They set the rules. These aren't my rules anymore. They're their rules so I can follow someone else's rules. It'll be at 6:30 p.m. here in the Community Center and it will be televised. We'll have that so thank you.

Let's get back into order.

Article 13: Hudson Support Staff Local 1801 Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, AFSCME Local 1801 Union for Wage & Benefit Increases. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Support Staff Local 1801 which calls for the following increase in salaries and benefits:

Year	Amount
7/1/22 – 6/30/23	\$57,781
7/1/23 – 6/30/24	\$54,893
7/1/24 – 6/30/25	\$56,505

and to raise and appropriate the sum of \$57,781 for the Fiscal Year 2023, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0) Tax Rate Impact \$.02 cents

Moderator Inderbitzen

I'll recognize Selectman Morin.

David Morin, Selectman

Warrant Article 13 proposes a three-year contract for the members of the Hudson Support Union AFSCME Local 1801. This group of people is probably the group that most of us in this room and most of us in this town talk to. They're the ones that basically help solve all the problems when you have questions on your tax bills, things of that nature, the HCTV, and we know the work that they do. This group covers 23 employees. The Association includes the Assistant Town Clerk, Town Collectors, Administrative Aides, Senior Accounting Clerk, Utility Clerks, Custodians, HCTV Production Coordinators, Inspectional Service personnel, and Human Service Specialist.

The contract provides a 2% cost of living adjustment in year one. 3% in years two and three. Eligible employees will receive a step on their anniversary date. The contract also includes a step scale adjustment in the first year. The minimum step on the salary scale has been deleted and one additional step has been added to the end of the pay scale.

A footwear allowance has been increased by \$25 per year for four eligible employees. The contract will run from July 1, 2022 to June 30, 2025. The Warrant Article would add two cents to the tax rate in the first year and would add four cents to the tax rate over years two and three. The Board of Selectmen approved it 5 to 0. The Budget Committee 10 to 0. Thank you.

Moderator Inderbitzen

Thank you. We'll now open Warrant Article 13 to questions, comments, concerns. Anyone wish to (inaudible) the Hudson Support Staff Union Contract? Yes, Sir.

Shawn Murray

Shawn Murray, 55 Kienia Road. I just want to rise in support of this. We see many collective bargaining agreements come through the Budget Committee and this one in particular is very reasonable. Probably support

people that are most underpaid from a scale wise and anything we can do to keep them and retain them as employees is a good thing for the town. Thank you.

Moderator Inderbitzen

Thank you. Anyone else to address the Hudson Support Staff Union Contract? If not, we will close the discussion on Warrant Article 13. It moves to the ballot.

Article 14: Property Revaluation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-1) Tax Rate Impact \$.01 cents

Chairman McGrath

Warrant Article 14 seeks to appropriate \$25,000 to put funding into the Property Revaluation Capital Reserve Fund. This capital reserve fund was established in 2008 for the purpose of conducting future property revaluations. This capital reserve fund currently has a balance of \$278,404. 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 town is conducting a reassessment in Fiscal Year 2022 and plans to withdraw \$175,000 from the Property Revaluation Capital Reserve Fund leaving a

balance in the fund of approximately \$103,000 before this addition. The tax rate impact for this Warrant Article is one cent per 1,000. The Board of Selectmen has recommended this article 5 to 0. The Budget Committee has recommended this article 10 to 1.

ON THE QUESTION

Moderator Inderbitzen

Thank you. Now open Article 14 Property Revaluation Capital Reserve Fund two questions, comments, concerns, amendments. Seeing none, let's close the discussion on Warrant Article 14. It goes to the ballot. Mr. Bernard. I didn't see your hand up in the back.

Leo Bernard

I'm sorry. Leo Bernard, 3 Bungalow Ave. I notice here that the Budget Committee voted 10 to 11 but only last article, Article 13 it says 10 to 0. Is there a member - I don't understand. It should be 10 to 1 or 11. It should be 11 or because they're saying 10 to 1 for this one but the last one was 10 to 0.

Moderator Inderbitzen

But that might have been that a member wasn't present.

Leo Bernard

But all the articles are read at the same time to everybody. So I'm just wondering how that happened? Thank you.

Moderator Inderbitzen

The Administrator will yield to the question.

Steve Malizia, Town Administrator

On Article 13 which was the labor contract, a member recused themselves and did not participate in the vote. That's why it's recorded is 10 to 0.

Leo Bernard

Okay. Thank you very much.

Moderator Inderbitzen

Okay. Are we now done with Warrant Article 14? Ma'am.

Holly Wagner

Holly Wagner, 14 Tessier Street here in Hudson. For the property that you're going to be renovating, which property is it?

Moderator Inderbitzen

Oh, this is a revaluation.

Holly Wagner

Revaluation?

Moderator Inderbitzen

This is for determining the value of the town for tax purposes.

Holly Wagner

Okay and what are you revaluating? Like what buildings?

Moderator Inderbitzen

That would be someone over here who could tell us about what the revaluation involves. Chairperson McGrath?

Marilyn McGrath, Chairman, Board of Selectmen

It would be every property in the town is going to be re-evaluated. By law, we have to do that every five years.

Holly Wagner

Okay. Do you consider the police station part of your town to re-evaluate? Is it...

Unknown Speaker

It's tax exempt.

Moderator Inderbitzen

No. Town properties are tax exempt. Holly Wagner

You have a surplus of how much money in the that you just stated? Moderator Inderbitzen

The money in the fund?

Marilyn McGrath, Chairman, Board of Selectmen

Oh in the re-evaluation fund? Currently has a balance of \$50,000. Wait a minute, I'm looking at something - I turned the paper over. The Capital Reserve Fund currently has a balance of \$278,404. I'll read the paragraph again just so it's clear for everybody.

Holly Wagner

Yup and then you're going to use how much this year?

Marilyn McGrath, Chairman, Board of Selectmen

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 town is conducting a reassessment in this current year, in Fiscal Year 2022, and plans to withdraw \$175,000 from the property reevaluation fund balance leaving a balance in the fund of approximately \$133,000 before this addition. So it would add the \$25,000. It would put it back into the fund balance.

Holly Wagner

So you basically do a re-evaluation every five years you'd say?

Marilyn McGrath, Chairman, Board of Selectmen

Every five years it's required.

Holly Wagner

So if you don't get the \$25,000 this year, you could get it next year and...

Marilyn McGrath, Chairman, Board of Selectmen

It would reduce it. The purpose of the fund balance is so that it's not such an impact on the taxpayer. So instead of raising all of the money at once and it would be a big hit on the tax rate.

Holly Wagner

Yeah I'm just trying to figure out how to help the cheapskates in Hudson so if we didn't give \$25,000 this year because you have a bunch of money, that maybe we can give it to like other places that need because they won't vote. So we didn't vote for this and maybe something else. I'm just trying to figure it out because everybody votes no to everything. So since you had \$100,000...

Marilyn McGrath, Chairman, Board of Selectmen

Well this is like putting money in a savings account for yourself.

Holly Wagner

Yeah, I get it but that's why I was just checking to see how much money you had left.

Moderator Inderbitzen

That's all it can be used for.

Holly Wagner

So yeah, I know, I know. I just wanted to check to see how much money.

Moderator Inderbitzen

Thank you. Yes, Sir Mr. Jasper.

Shawn Jasper

Thank you. So I'm going to assume that this is a statistical reevaluation because of the low cost. If and maybe Mr. Malizia can nod his head. This is not a boots on the ground, somebody knocking on every door.

Steve Malizia, Town Administrator

There will be some sort of knocking on doors, but typically...

Shawn Jasper

But this is not your typical we're going to.

Steve Malizia, Town Administrator

(inaudible)

Shawn Jasper

Right. So that's why this is relatively inexpensive is because it's not a full revaluation where every house is measured and every property is looked at. A full re-evaluation which will be necessary at some point will probably cost well over a \$1 million by the time we get there but certainly a lot more than we have in the fund. So it's necessary to grow this fund balance every year so that when we get to the point where it may be ordered

that we need to do a full boots on the ground re-evaluation that we will not have to impact the tax rate to the degree I would expect we'll never have enough money in this fund to pay for a full boots on the ground re-evaluation but we should be putting money away. So even though you might look at this and say, "Oh, we don't need to put any money in," yes we do because we need to be looking to the future when we have to do that. So unless somebody on the Board wants to say I'm wrong. I do believe that is the factual case and that's why I would support this and encourage us to continue to put money away each year.

Moderator Inderbitzen

Thank you. Are done with Warrant Article 14? Yes, Ma'am.

Debra Putnam

I just want to speak in support of it. Debra Putnam, 59 Rangers Drive. Here since '86. My property, I believe, was one of the ones that was the small percentage that was done as boots on the ground last year. I had people with their credentials come to my front door and they took measurements of the property, and verified this, and verified that, and everything else and I thought it was related to the, shall we say small sampling, you know, that would be done of an actual home instead of all being done through a computer evaluation.

Moderator Inderbitzen

That's all ongoing now in this Fiscal Year not next year Fiscal Year.

Debra Putnam

Exactly, yeah.

Moderator Inderbitzen

Thank you. Further discussion Article 14? Seeing none, now I'm really going to close Article 14 and it goes to the ballot.

Article 15 Fire Apparatus Refurbishment/Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Repair/Refurbishment Capital Reserve Fund previously established in March 2008?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0) Tax Rate Impact \$.01 cents

Kara Roy, Selectman

Warrant Article 15 seeks to appropriate \$25,000 to put funding into the Fire Apparatus Refurbishment and Repair Capital Reserve Fund. The capital reserve fund was established in 2008 for the purpose of refurbishing and repairing fire apparatus. The Capital Reserve Fund currently has a balance of

\$134,674. The tax impact for this Article is one cent per 1,000. The Board of Selectmen recommended this article 5 to 0 and the Budget Committee has recommended this Article 11 to 0.

So if I could just add, it is imperative that our town facilities and our town equipment be serviceable and operational and capital reserve funds generally make that possible without going to having to go to the taxpayers for large amounts of money at one time. It's like a savings account to replace your roof, or your car, or whatever. So I fully support this Warrant Article and I hope everybody else does too.

Thank you.

Moderator Inderbitzen

Thank you. I now open Warrant Article 15 Fire Apparatus Refurbishment Repair Capital Reserve Fund to questions, comments, amendments. Anyone wish to address Warrant Article 15? Seeing none. Are we sure now? I'll close Warrant Article 15 and it goes to the ballot.

Article 16 VacCon Truck Replacement Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006. \$15,000 of this sum will come from General Fund Unassigned Fund Balance and \$15,000 from the Sewer Fund?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0) Tax Rate Impact is \$0.00

David Morin, Selectman

Good morning again. Warrant Article 16 seeks to appropriate \$30,000 to be put into funding into the VacCon Truck Replacement Capital Reserve Fund. \$15,000 of this will be appropriated from the sewer fund and \$15,000 will come from the general fund. This Capital Reserve Fund was established in 2006 for the purpose of replacing the VacCon truck. The VacCon truck is used to clean up the town's sewer system. It is also used to clean out the town's storm drainage system.

The Capital Reserve Fund currently has a balance of \$53,286. Expenditures from this fund require the approval of the voters at Town Meeting. The tax impact for this Warrant Article is less than one cent per 1,000. Board of Selectmen recommended this 5 to 0. The Budget Committee recommended this 11 to 0. Thank you.

Moderator Inderbitzen

Thank you. I'll now open Article 16 to questions, comments, concerns, amendments. Anyone wish to address for Warrant Article 16? Seeing none, I'll close the discussion on Warrant Article 16 and it goes to the ballot.

Article 17 Energy Efficiency Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Energy Efficiency Capital Reserve Fund previously established in March 2020?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-1) Tax Rate Impact \$.01 cents

Brett Gagnon, Selectman

Thank you, Mr. Moderator. Warrant Article 17 seeks and appropriates \$25,000 to putting into the Energy Efficiency Capital Reserve Fund. This Capital Reserve Fund was established in 2020 for the purpose of assessing, designating, and implementing energy efficiency projects in town buildings and properties. This Capital Reserve Fund currently has a balance of \$28,430. The tax impact for this Warrant Article is one cent per 1,000. The Board of Selectmen has recommended this 5 to 0. The Budget Committee has recommended this 10 to 1. As the Sustainability Committee liaison, I am in full support of this effort. Thank you.

Moderator Inderbitzen

Thank you. We'll now open Article 17 to questions, comments, amendments. Anyone wish to address Warrant Article 17? If not, we'll close the discussion on Warrant Article 17 and it goes to the ballot.

Article 18 Police Safety Equipment Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 which will be added to the Police Safety Equipment Capital Reserve Fund previously established March 9, 2021?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0) Tax Rate Impact \$.03 cents

ON THE QUESTION

Marilyn McGrath, Chairman, Board of Selectmen

Warrant Article 18 seeks to appropriate \$100,000 to put funding into the Police Safety Equipment Capital Reserve Fund. This Capital Reserve Fund was established in March 2021 for the purpose of purchasing new and replacement tasers, bulletproof shields, and body cameras for the Police Department. This Capital Reserve Fund currently has a balance of \$50,000. The tax impact for this Warrant Article is three cents per 1,000. The Board of Selectmen has recommended this Article 5 to 0. The Budget Committee has recommended this Article 11 to 0.

Moderator Inderbitzen

Thank you. Let's open Warrant Article 18 to comments, questions, or amendments. Anyone wish to address Warrant Article 18? Yes, Sir.

Kevin Walsh

Thank you, Mr. Moderator. Kevin Walsh, 5 Stoney Lane. Capital reserve funds are tremendously important to the town in terms of putting money aside for future use. There's a lot of moving parts that are happening in the community today. We're talking about re-evaluation, we're talking about tax rates going up, etc. What I would like to do is make an amendment to this Article Mr. Moderator that the Article will change to appropriate the sum of up to \$100,000 from the June 30th unassigned fund balance to be added to the Police Safety Equipment Capital Reserve Fund previously established in March 9, 2021.

MOTION BY KEVIN WALSH, SECONDED BY SHAWN MURRAY, TO AMEND WARRANT ARTICLE 18 TO APPROPRIATE THE SUM OF UP TO \$100,000 FROM THE JUNE 30TH UNASSIGNED FUND BALANCE TO BE ADDED TO THE POLICE SAFETY EQUIPMENT CAPITAL RESERVE FUND PREVIOUSLY ESTABLISHED IN MARCH 9, 2021

Moderator Inderbitzen

Seconded - there's a motion to put in the words "up go...?"

Kevin Walsh

Up to \$100,000 from the June 30th unassigned fund balance.

Moderator Inderbitzen

Ahh from the unassigned fund balance.

Kevin Walsh

Correct.

Moderator Inderbitzen

Adding those words in it would be very similar to the wording on 16. Okay. Seconded by Mr. Murray. So we are on an amendment to insert the words "up to \$100,000 - some to come from the general fund unassigned fund balance of June 30, 2022." Is that correct?

Kevin Walsh

Yes. If you'd like to add them. To be clear, the general fund unassigned balance.

Moderator Inderbitzen

Let's put that up there so everybody can see it. Is that your amendment Mr. Walsh?

Kevin Walsh

Yes, yes, Mr. Moderator. Thank you.

Moderator Inderbitzen

Okay, so we're adding the words "up to \$100,000 from the unassigned fund balance of June 30, 2022", which will be added to the Police Safety Capital Reserve Fund. We are now to speak to your amendment.

Kevin Walsh

Thank you, Mr. Moderator. The current fund balance that we have today use about \$6.3 million. You take the \$600,000 that's put into the operating to offset tax rate. That leaves us with about \$5.7 million. So I'm looking to do is take basically 2% of that balance and apply that to this particular Warrant Article. That still leaves us with about 7% of a target. I know the target that DRA usually says is about between 5% and 10% should be your unassigned fund balance on a yearly basis. So we're about 7% now but revenues are running ahead of plan. So I think we'll be in pretty good shape. I think this would be a way to mitigate just a little bit of the tax impact that we're going to be seeing in our tax bills going forward. Thank you.

Moderator Inderbitzen

Thank you. On the amendment. Mr. Weissgarber.

Richard Weissgarber

Rich Weissgarber, 21 Flying Rock Road. So I just had a quick question in regards to the amendment. Does that reduce the tax rate impact to zero?

Moderator Inderbitzen

Yes. That would be the tax impact would be changed to zero when it goes to the ballot if this passes.

Richard Weissgarber

And would we need to change the words to vote - if we're not voting to raise and appropriate anymore, right? We're basically just going to use...

Moderator Inderbitzen

No. We're still raising and appropriating. We're just saying where it's coming from.

Richard Weissgarber

Okay.

Moderator Inderbitzen

It's not coming from the taxes. It's coming from the unassigned fund balance.

Richard Weissgarber

Okay, thank you.

Marilyn McGrath, Chairman, Board of Selectmen

Just a quick question. So is this going to be a total of \$100,000 that's going to be into the budget for the police their capital reserve fund or is it going to be \$150,000? Adding an additional \$100,000 over what you're requesting? I just want a clarification. I'm not sure, somebody.

Moderator Inderbitzen

Do we have someone to clarify that?

Steve Malizia, Town Administrator

So it would be \$100,000 added to the reserve fund coming from the surplus.

Moderator Inderbitzen

Yes. It would be up to the \$100,000 if there's enough in there. It would come from the surplus. It's not an additional \$100,000.

Marilyn McGrath, Chairman, Board of Selectmen

Okay. If I didn't know, I'm assuming that maybe the fellas in blue in the back of the room might not know that,

you know, exactly what they're getting. So I just wanted to be clear.

Moderator Inderbitzen

Thank you. Further discussion? Miss Hopkins.

Grace Hopkins

Grace Hopkins, 22 Pastor Drive. I thought I heard a gentleman say that the anticipated unassigned fund balance is \$6 million, which surprises me a little bit because we're in a default budget. So I just wanted confirmation on that.

Moderator Inderbitzen

Question on the - right now the estimated unassigned fund balance for the...

Steve Malizia, Town Administrator

Right now the fund balance is \$6.3 million.

Moderator Inderbitzen

Right now it's \$6.3 million.

Steve Malizia, Town Administrator

(inaudible)

Moderator Inderbitzen

Okay. The Selectmen have assigned \$600,000 of that to tax purposes. Of course, the year isn't over yet so we don't know what it will actually be until we get closer to June. Any further discussion on the amendment? Basically, it's saying you're not going to do it from taxes you're going to do it from the unassigned fund balance. Yes, Ma'am.

Debra Putnam

Debra Putnam, 59 Rangers Drive. My question would be for the police. Is that will the funds be available when they need them or will the fact that it will be tied to waiting for a determination of a fund balance for a fiscal year tie their hands in any way? Because the important thing is that the police are able to purchase the equipment they need when they need it. Not six months later, or eight months later when we know what the fiscal balance is and whether we can afford to appropriate funds from the fiscal balance and still maintain the required fiscal balance as set?

Moderator Inderbitzen

I can answer that. Anything we do here today, nothing can be spent until July 1 of this summer. It's for the next Fiscal Year not the current Fiscal Year. I believe this capital reserve fund is the agents to expand is the Board of Selectmen. So they can dip into that fund right now if they need to for whatever purposes it is. Yes, Ma'am on the amendment.

Carrie Harrington

Hi, my name is Carrie Harrington, 48. Orchard Park Lane, Hudson. I'm unclear on the balance. I've heard Selectman McGrath ask it but I still am unclear. So I heard that there was \$50,000 and when it was first written I thought we were adding another 100, which is fine by me. So I don't know if it's are we having 50 and then when this wording is saying the sum of up to 100. So could somebody just say okay instead of 50 you're just going to get 60? Or are we saying we're going to have a balance of 100 or are we have a balance of 150?

Secondly, I would just like to ask the police officers, you know, I'm for all of the things that are in that bill - the tasers and all the other things like what is it that they need? Do they need \$100,000 or what if somebody just said the sum of up to 100 then they only get 60. I don't understand.

Moderator Inderbitzen

Well it depends on what's left in there. At the end of the year, certain amount of money is left in the budget and a Selectman can move that. This would say up to 100 because if there's not \$100,000, they wouldn't be able to move \$100,000. Right now it looks like we won't have a problem. But they could do that. But that's why you put it up to you don't always just say take it out of surplus because there may not be surplus. I think that \$50,000 that was incorrect. We're still dealing with \$100,000 whether to put it into the Capital Reserve Fund or not. The funding is only thing that's the change of where it's coming from. It's not from taxes now, it's from surplus at the end of this Fiscal Year that we're in now.

Carrie Harrington

Okay. I understand there was two changes made and I understand saying from the unassigned fund balance, but I'm questioning the sum of up to 100. I liked the way the Article was written before where it said \$100,000. There was no like up to so I'm not in favor.

Moderator Inderbitzen

And that would come from taxes. If you still wanted that to be there, then you would vote against the amendment.

Carrie Harrington

Well, but there was two changes. So I...

Moderator Inderbitzen

No there was all one change. It was up to and from the unassigned fund balance. Those are the two changes.

Carrie Harrington

No there were two changes. Can we read the original the way it's written right now? It says it doesn't say the sum of up to.

Moderator Inderbitzen

No, it says the sum of \$100,000 will be added to the Police Safety Capital Reserve Fund.

Carrie Harrington

Exactly. So you've changed two things here, which I...

Moderator Inderbitzen

Right. You've added the words to take it from...

Carrie Harrington

I didn't add any words.

Moderator Inderbitzen

No, no, no. The motion, the amendment added the words to where it's going to come from.

Carrie Harrington

It changed to - I'm sorry, Sir. It's changed two things am I wrong? It's changed two things.

Moderator Inderbitzen

Let's Select McGrath...

Marilyn McGrath, Chairman, Board of Selectmen

Let me write this again just so that we're all clear, because you're right it's kind of convoluted at the moment.

Carrie Harrington

Yes.

Marilyn McGrath, Chairman, Board of Selectmen

So Warrant Article 18, which is what we're talking about, seeks to appropriate \$100,000 to put funding into the Police Safety Equipment Capital Reserve. I won't read the explanation of what it's for.

Carrie Harrington

No, that's fine. I understand the explanation.

Marilyn McGrath, Chairman, Board of Selectmen

This Capital Reserve Fund currently has a fund balance of \$50,000. So adding the 100 would give them they'd have \$150,000 into that account.

Carrie Harrington

Right.

Marilyn McGrath, Chairman, Board of Selectmen

I believe, Mr. Walsh you were just talking about where the funding was going to come from. The \$100,000 was going to be coming from the fund balance opposed to having the taxpayers pay an additional.

Carrie Harrington

In my opinion, there's two spots that have been changed and I can say I would vote for one of those changes, but not the other I would. So I'm afraid that we're voting one vote with two changes. So I would amend that we vote two votes for each of the changes and not collectively because I can say okay, I can support the unassigned fund balance. So instead of coming from the taxpayers, I can support it coming from the unassigned but I still want to give them \$100,000 and that would equal \$150,000.

Now I still would like to hear from the Police Department if that's what their intentions are. I think somebody else had asked that question too. So if they wouldn't mind coming up in talking about do they need \$100,000 or do they need \$150,000?

Moderator Inderbitzen

They have 50 already.

Carrie Harrington

I know but Selectman McGrath just said the way the Warrant is written at the moment without this wording change is what it would add another \$100,000 and they would have \$150,000.

Moderator Inderbitzen

Correct.

Carrie Harrington

So I...

Moderator Inderbitzen

The reason you add the words "up to" is because sometimes there's not enough money at the end of the year to add that money. Right, we have \$5.7 million, so it will come.

Carrie Harrington

Yeah, so why do we have to say the "sum of up to"?

Moderator Inderbitzen

It's kind of a wording thing that because the DRA will look at this and they'll make a determination. We'll have enough money but.

Carrie Harrington

I'm still concerned about the fact that there are two changes here and I agree with one of them and I don't agree with the other. I don't know how other people think but.

Marilyn McGrath, Chairman, Board of Selectmen

So \$100,000 if we take it from where Mr. Walsh is suggesting - say the title of that account again?

Steve Malizia, Town Administrator

Unassigned fund balance.

Marilyn McGrath, Chairman, Board of Selectmen

Yeah. The taxes have already been paid on that. So that money is already there. It's just moving it from one pot to another.

Carrie Harrington

Yeah, I know. Who gets to decide up to 100? Somebody could just say now, and I don't know who those somebody is...

Moderator Inderbitzen

The Board of Selectmen make that determination.

Carrie Harrington

Right so we say we vote to amend this, and then it comes to a vote, and it gets accepted, now the Selectmen can say okay well, you know what, you're only going to get \$10,000 extra dollars and now you only have \$60,000 when you could have had \$150,000.

Moderator Inderbitzen

Well then you would vote against the amendment. That would take it back to the beginning.

Carrie Harrington

But why do I have to vote against the amendment when I agree with the unassigned fund? We have \$6 million.

Moderator Inderbitzen

That's what the amendment says. That's what we're talking about.

Carrie Harrington

Can we vote for both changes? Why do we have to vote once? I want to vote for both. Why can't I vote for both?

Shawn Jasper

Mr. Moderator would you accept a motion to clear this up? We're getting into running debate and I think there's a simple solution if you'd allow an amendment.

Moderator Inderbitzen

An amendment to an amendment? Oh geez.

Shawn Jasper

Very simple. Otherwise, we're gonna go on forever. Just to remove the words "up to".

Carrie Harrington

Yes, yes.

Moderator Inderbitzen

Mr. Walsh is that acceptable for your original amendment to remove the words “up to” and just add it to from undersigned and is the seconder Mr. Murray? Okay.

Shawn Murray

Yes Mr. Moderator.

Moderator Inderbitzen

Motion by the motioner and the seconder of remove the words “up to”. Then we now have \$100,000 from the unassigned fund balance of June 30. On the amendment? Yes, Sir.

MOTION BY KEVIN WALSH, SECONED BY SHAWN MURRAY, TO AMEND WARRANT ARTICLE 18 TO APPROPRIATE THE SUM OF \$100,000 FROM THE JUNE 30TH UNASSIGNED FUND BALANCE TO BE ADDED TO THE POLICE SAFETY EQUIPMENT CAPITAL RESERVE FUND PREVIOUSLY ESTABLISHED IN MARCH 9, 2021

Xenophon Vurgaropoulos

My name is Xenophon Vurgaropoulos from 5 Muldoon Drive.

Moderator Inderbitzen

I’m sorry. Again, could I have your name?

Xenophon Vurgaropoulos

You can just call me “Xen”. I know it’s a little wild. I approve the change and support the change of removing the “up to” because I believe that the safety of the police, and firefighters, and all of our service people that work for us and help us should not come secondhand. They should be supported and funded upfront and not as an afterthought.

Moderator Inderbitzen

Thank you. Would you give the Clerk - do you need spelling on that name? Yes, could you just give the Clerk the spelling? Thank you. I face that all the time with my name, too. So further discussion on the amendment?

Craig Putnam

Craig Putnam, 59 Rangers Drive. I certainly support the friendly amendment to remove the words “up to”. I still am concerned, however, and I understand why it was worded that way because you don’t know exactly how much is going to be in that unassigned fund balance it at the time if I’m understanding things correctly. I think the problem still persists, however, in that if there’s not \$100,000 in the unassigned balance, then the police would not be getting the \$100,000.

Moderator Inderbitzen

That assigned balance currently sits at over \$5 million.

Craig Putnam

Okay.

Moderator Inderbitzen

It’s not really an issue.

Craig Putnam

My concern is that the police know how much they have to work with. That’s the big issue and if that’s resolved that with this amendment that they know how much they’re going to get and when they’re going to get it, then I’m fine with it. Thank you.

Moderator Inderbitzen

Thank you.

Shawn Jasper

I rise in favor. I'm going to attempt to clear up a little of the confusion which unfortunately, Mr. Moderator, I think you added to because there is the surplus at the end of the year from 2020 and you kept referring to that which is totally different than the unassigned fund balance. If we were anticipating as the School District does because they don't have a fund balance, that's why it's always up to from the surplus. This is not this. This is we know we have \$6.3 million in the bank. They're gonna take \$600,000 for the budget. There is virtually nothing that can happen between now in February and July 1st to drain that fund. If that happens, we've got bigger problems than \$100,000 going to this capital reserve fund.

Moderator Inderbitzen

Mr. Jasper you could have jinxed us.

On the amendment, we're adding the words of where the money's coming from the unassigned fund balance and my apologies if I mentioned surplus. I shouldn't have done that. I get confused myself. Are you ready for the vote? If you are in favor of the amendment, please raise your voter card. Thank you. Those opposed to the amendment. Thank you. The ayes have it. The amendment passes.

MOTION CARRIED

Moderator Inderbitzen

We now have article 18, as amended. Just the source of the funds. Is there any further discussion on Article 18? Yes, Ma'am.

Kate Messner

Kate Messner, 10 Third Street. If there's no tax impact, don't we want to take off that last?

Moderator Inderbitzen

That'll all be adjusted when we print the ballot. That'll be do that. Yes, Sir. Anyone else on Article 18? Then we'll close the discussion on Article 18 and it goes to the ballot as amended. Yes, Sir.

MOTION BY ROGER COUTU, SECONDED BY LEO BERNARD, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 13 TO 18

Moderator Inderbitzen

The vote here is we're restricting reconsideration. Those items could not be brought up again at this meeting 13 to 18. If you're in favor of restricting reconsideration, please raise your cards. Those opposed? The ayes have it. It is restricted.

MOTION CARRIED

Article 19 Establish Capital Reserve Fund for Generator Replacement and Repair

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing or repairing emergency generators and associated equipment at Town facilities and to raise and appropriate the sum of \$30,000 to be placed in this fund? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund. The Board of Selectmen will be the Agents to Expend.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0) Tax Rate Impact is \$0.00

Kara Roy, Selectman

Warrant Article 19 seeks to establish a Capital Reserve Fund for the purpose of replacing and repairing emergency power generators. Warrant Article seeks to appropriate \$30,000 for the initial appropriation into the Capital Reserve Fund and as the Moderators stated, its \$10,000 from the general fund, \$10,000 from the sewer fund, and \$10,000 from the water fund. There are currently 21 Emergency generators equally split between town buildings, sewer pump stations, and water booster stations, and wells. The Board of Selectmen would be designated as the agents to expand for this fund. The tax impact for this Warrant Article is less than one cent per 1,000. The Board of Selectmen has recommended this Article 5 to 0. The Budget Committee has recommended this Article 11 to 0.

If I might add, emergency generators are an essential part of the emergency operations of this town. We have some generators that are well past the life cycle. And, again, this helps us save up to replace those generators in a more prudent manner so that we don't have to ask for a ton of money all at once. I support this Article and I, again, I hope you do too.

Moderator Inderbitzen

Thank you. I'll open it to questions, comments, or concerns, or amendments from the meeting. Anyone wish to address Warrant Article 19 the capital reserve establishment for a generator replacement repair. If not, we will close Article 19 and it goes to the ballot.

Article 20 the Benson Park Renovation Capital Reserve Fund. This is the las capital reserve fund we have. Unfortunately the State says now you have to put each one on as a separate article. You can't put it in the budget.

Article 20 Benson Park Renovation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established March 1998?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-2) Tax Rate Impact is \$0.00

David Morin, Selectman

Warrant Article 20 seeks to appropriate \$10,000 to be put into funding into the Bensons Park Renovation Capital Reserve Fund. This Capital Reserve Fund was established in 1998 for the purpose of purchasing and renovating the Bensons Park property. The Capital Reserve Fund currently has a balance of \$110,893. The tax impact for this Warrant Article is less than one cent per 1,000. The Board of Selectmen recommended 5 to 0. Budget Committee 9 to 2. Thank you.

Moderator Inderbitzen

Thank you. Now open Article 20 questions, comments, amendments, concerns. Anyone wish to address Warrant Article 20 to add \$10,000 to the Benson Park Capital Reserve Fund? If not, yes Ma'am.

Carrie Harrington

Carrie Harrington, 48 Orchard Park Lane. What's the \$100,000 going to be used for? I go the other \$100,000. Sorry. The \$10,000.

Moderator Inderbitzen

We're only adding 10.

Carrie Harrington

I know, sorry.

David Morin, Selectman

I can tell you the biggest project right now is the covered bridge. It is pretty close to falling down and the cost estimates that they've gotten so far between \$40,000 and \$60,000 just to replace that bridge. So they want to make sure that they put funding back into this in case of future project comes up that they're going to need funding for.

Carrie Harrington

I'm in favor for this by the way, but I didn't know if you needed more money. Okay, thank you.

Moderator Inderbitzen

Thank you. Any further discussion on Warrant Article 20 Benson Park Capital Reserve Fund?

Shawn Jasper

Thank you. Selectman Morin just caused me to get up here because I'm questioning the most important thing - the roof on Hazelton Barn on the south side looks like it is about to have a gaping hole in it, which if we do not repair that very soon we will end up with a much bigger structural issues and we have an obligation to maintain that. So I think it would be easier to close a bridge than to repair that building if the roof starts to go because I know it's leaking.

David Morin, Selectman

I could tell you there hasn't been any discussion in that Mr. Jasper, but I will make sure it comes up at the next meeting. Thank you.

Shawn Jasper

I keep bringing it up to people because it's quite visible. We had done repairs temporary a long time ago but if you look at the at the south side of that, it's quite concerning.

David Morin, Selectman

We'll look into it. Thank you.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 20? Seeing none, we'll close the discussion on Warrant Article 20.

Article 21 Revised Property Tax Exemption for the Elderly

Shall the Town of Hudson vote to modify the provisions of RSA 72:39-a for elderly exemptions from property tax, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$121,000; for a person 75 years of age up to 80 years, \$144,000; for a person 80 years of age or older, \$173,000? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the residence. (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

(Recommended by the Board of Selectmen 3-0-1) Tax Rate Impact is \$0.00

ON THE QUESTION

Bob Guessferd, Selectman

Thank you, Mr. Moderator. Good morning. Warrant Article 21 seeks to revise the elderly exemption amounts for those property owners who meet the qualifications. Forgive me, but I'm going to be reiterating some of

what you just heard from the Moderator. Property owners must be at least 65 years old, and been a New Hampshire resident for at least three consecutive years, and own the real estate individually or jointly. This Article raises the exemption amount from \$105,000 to \$121,000 for qualified taxpayers 65 years old, up to 75 years old, and raises the exemption amount from \$125,000 to

\$144,000 for qualified taxpayers 75 years old, up to 80 years old, and raises the exemption amount from \$150,000 to \$173,000 for qualified taxpayers 80 years of age and older.

The annual net income and net asset levels that we just heard remain the same. Only the exemption amounts have changed. The exemption amounts were last increased in 2007. If approved, the new exemption amounts take effect with the final property tax bill of the 2022 property tax year. There is no tax impact for this Warrant Article and the Board of Selectmen has recommended this Article 3-0-1.

Moderator Inderbitzen

Thank you. Let's open up Article 21 to questions, comments, concerns on the property tax exemption. The wording here I believe is by the law. So we can't really do much to it. We haven't updated our exemptions for a while. If anyone has any questions about this and how it works, now is the time to see if you have any questions. We have three of these coming up. So yes, Sir.

James Crowley

I'm James Crowley of 4 Fairway Drive. I can't say I have a question but I'd like to make a comment if I'm allowed?

Moderator Inderbitzen

Go right ahead.

James Crowley

I believe most people feel we should be compassionate in any way we can to these special Hudson citizens. Honestly, it might be possible to abuse the proposed tax exemption qualification conditions. However, I think the benefit to the people who need this tax exemption far outweighs any possible abuse scenarios. I think this should be supported.

Moderator Inderbitzen

Thank you. Further discussion Warrant Article 21. Yes, Sir. Mr. Jasper.

Shawn Jasper

Thank you, Mr. Moderator and I hate to seem to be taking up too much time but I think there are questions here that the Board should ask or should answer should give the information on because this is not money that doesn't impact the tax rate. Although technically speaking, perhaps. But what everybody has to realize is that for every dollar of exemption, that money is transferred to everyone else. I'm not saying this isn't a good Warrant Article. I'm simply saying that with these three Articles, the taxpayers of the Town of Hudson need to know how much money is being exempted now, and in the future, and what that will do to their tax bill because somebody has to still pay that bill. That's everyone who is not part of these exemptions. And then at least if we have the full information before us, we can make an informed decision. Right now we don't have the information that we should have to be able to make this fully informed. Thank you.

Moderator Inderbitzen

Thank you. Anyone is to yield to that? Question was what is the full impact of the exemption?

Steve Malizia, Town Administrator

Approximately 1/10 of one cent

Moderator Inderbitzen

Oh. Approximately 1/10 of one cent based on the current exemptions.

Shawn Jasper

I appreciate that would be how much this would change the exemption, but we don't know the baseline and we don't know the total value of the property that is exempted currently or we anticipate would be exempted. For instance, is it \$15 million worth of property exemption and currently costing us this amount raising it just by that? And it's no comment Terry at all on whether it should happen or not just that I believe there should be more transparency than what we're seeing right now. That's all.

Moderator Inderbitzen

Selectman Guessferd would yield.

Bob Guessferd, Selectman

We will, you know, the previous speaker - we will certainly look into that and make sure that we get those numbers together. Is there any other comments that we want to make from the Administrator or the Finance? I think we're okay for now, right? Okay. All right, but make you make good points.

Moderator Inderbitzen

Thank you. Yes, Ma'am.

Rita Banatwala

Rita Banatwala, 29 Fairway Drive. Not to run it into the ground, but basically to support the question that was being asked. What we need to know is what is the population? How much money are we going to be deferring to other taxpayers? And that goes to everything. I mean .01% or whatever doesn't cut it. We need to know the population breakdown. What percentage of our population is in that range?

Moderator Inderbitzen

It's either a percentage of the population or it's a dollar amount. What is the dollar?

Steve Malizia, Town Administrator

There are 223 people.

Moderator Inderbitzen

There are 223 people that qualify for the exemption right now. Thank you. Yes, Ma'am.

Karen Emerson

Karen Emerson, 3 Sousa Boulevard. I was just curious if there was more language and I apologize if this is in the documentation and I just haven't read it. Is this primary residences or do you have to have a contingent how much time is spent there or in case people are part time?

Moderator Inderbitzen

Selectman Guessferd will yield.

Karen Emerson

Those who qualify may eliminate you know what I mean. I just wasn't clear if there was more language in there.

Bob Guessferd, Selectman

Yes, there is. It's for primary residences only.

Karen Emerson

Thank you.

Moderator Inderbitzen

Further discussion Warrant Article 21. Seeing none, we'll close and send to the ballot Warrant Article 21.

Article 22 Revised Property Tax Exemption for the Disabled

Shall the Town of Hudson vote to modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value, for qualified taxpayers, to be \$121,000? To qualify, the person must have been a New Hampshire resident for at least 5 years, and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the residence. (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

(Recommended by the Board of Selectmen 4-0) Tax Rate Impact is \$0.00

ON THE QUESTION

Bob Guessferd, Selectman

Thank you, Mr. Moderator. Warrant Article 22 seeks to revise the disabled exception amount for those property owners who meet the qualifications. As an aside, there are 42 people who meet that exemption right now. Property owners must have been a New Hampshire resident for at least five years and own and occupy the real estate individually or jointly. This Article raises the exemption amount from

\$105,000 to \$121,000 for qualified taxpayers. The annual net income and net asset levels remain the same. Only the exemption has changed. The exemption amount was last increased in 2007. If approved, the new exemption amount takes effect with the final property tax bill of the 2022 property tax year. There is no tax impact for this Warrant Article and the Board of Selectmen has recommended this Article 4 to 0.

Moderator Inderbitzen

Thank you, let's open Article 22 - revised property tax exemption for the disabled to questions or comments. Very similar to the last one. Yes, Ma'am.

Holly Wagner

Holly Wagner, 14 Tessier Street in Hudson. Not to get too personal but what do you define as disabled? Because disabled could also include the blind? Is it of these 42 people included in the elderly?

Moderator Inderbitzen

The Statute...

Holly Wagner

They're totally separate.

Moderator Inderbitzen

The Statute defines disabled.

Holly Wagner

They're the same people?

Moderator Inderbitzen

The State law determines the disabled.

Holly Wagner

Okay so that can be anybody. Anyone suffers from anxiety?

Moderator Inderbitzen

Nope. It's defined in the Statute as to what's allowed as considered as the disability.

Holly Wagner

Okay, I'm just clarifying because elderly, they should get a break. They work hard. They deserve to kick back. But some people who are disabled, sometimes it's all, you know, how people think but that's the only question I have. There's 42 people currently disabled.

Moderator Inderbitzen

That are eligible for this exemption.

Holly Wagner

Okay and they've been getting a break and they continually want the break. Correct?

Moderator Inderbitzen

Correct.

Holly Wagner

Okay, that's all I'm asking.

Moderator Inderbitzen

Thank you. Yes, Sir.

Xenophon Vurgaropoulos

Xenophon Vurgaropoulos, 5 Muldoon Drive. She kind of stole my question. What would be the definition of disabled but I understand the Statute defines it. What I don't see here, which might be outlined in a larger version of this Article is, how does the definition include disabled veterans and how do we work them into this because they deserve a break to?

Moderator Inderbitzen

Does it included veterans? It's anyone who's disabled. It doesn't make a difference whether they're a veteran or not.

Unidentified Male Speaker

Just so you know - I'm sorry, Mr. Moderator. There is a separate exemption for disabled veterans.

Moderator Inderbitzen

Sorry. I didn't mean to step on toes. Yes, Sir.

Ron Brown

Ron Brown, 5 Hickory Street. The question I have or I guess the requests I have is similar to what the previous speaker asked for the previous Article to get a little bit clearer definition. When I do the math roughly, you get 42 people that are getting \$15,000. That's going to put about \$600,000 tax deferment to everybody else. Previous one ends up being about \$4.4 million okay when you do the math. This is where we the other taxpayers have to understand what that burden is going to become and there's nothing here. It just says zero and that's not true. Right? I mean it's not increasing anybody's new tax, but it's deferring it and like you said, it has to come from somewhere. So we really need that and we need it before the vote.

Moderator Inderbitzen

Thank you. Someone want to respond?

Steve Malizia, Town Administrator

It's \$7,000 (inaudible)

Moderator Inderbitzen

You have to remember, it's only a reduction in their evaluation. They still pay taxes on the rest of their evaluation. They're not getting a free ride. It's that you could take your reduces your valuation of your property by that \$121,000 and then you pay taxes on that. So it's not like they're not paying the taxes, they're just getting a break for the disability.

Unidentified Male Speaker

An increase is literally – well I'd say the \$16,000 of exemption, which is for the first one, it was less than 1/10 of 1% or 1/10 of one penny. These are even far less than that, but certainly understand the question and I'm sure that we have numbers that, you know, that we can look at. But right now, I don't think we have them at our fingertips do we?

Moderator Inderbitzen

Okay. Yes further discussion? Miss Hopkins.

Grace Hopkins

Grace Hopkins, 22 Pasture Drive. I've seen some confusion in the past on this topic. There are exemptions in place now. These Warrant Articles are only to change the values a little bit. So when you look at the \$121,000, they're already getting quite a bit of that today. So just wanted to clarify that.

Thank you.

Moderator Inderbitzen

The State sets the top limit as to what you can give for an exemption, but the town has to vote to do that. Anyone else on Article 22? I think the Selectmen have the direction to put some numbers out there before March in terms of what we actually are spending. They can do that at one of their meetings.

Anyone else on Article 22? If not, we'll close Article 22 and goes to the ballot.

Article 23 Revised Property Tax Exemption for the Blind

Shall the Town of Hudson vote to modify the provisions of RSA 72:37, Exemption for the Blind to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt year on the assessed value, for property tax purposes, of his or her residential real estate to the value of

\$121,000? (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

Recommended by the Board of Selectmen 4-0) Tax Rate Impact is \$0.00

ON THE QUESTION

Bob Guessferd, Selectman

Thank you, again, Mr. Moderator. Warrant Article 23 seeks to revise the blind exemption amount for those property owners who meet the qualifications. This Article raises the exemption amount from

\$105,000 to \$121,000 for qualified taxpayers. An increase of \$16,000 over the current exemption. The exemption amount was last increased in 2007 and there are 17 people that qualify for this exemption currently.

If approved, the new exemption amount takes effect with the final property tax bill of the 2022 property tax year. There is very little tax impact for this Warrant Article. The Board of Selectmen has recommended this Article 4 to 0.

Moderator Inderbitzen

Thank you. I'll open Article 23 revised property tax exemption for the blind to questions, comments, concerns? Seeing none. Mr. Walsh.

Kevin Walsh

Thank you Mr. Moderator. Kevin Walsh, 5 Stoney Lane. These last three Articles have talked about town-wide valuation and making the adjustment to the town-wide valuation value of the property that we have. The Department of Revenue Administration looks at two numbers. There's the town-wide valuation, including utilities and not including utilities for tax purposes. So when they look at this if we take these exemptions and we approve them, which number does that impact the one without utilities that they use for tax basis or the other. I'm just?

Moderator Inderbitzen

Question of the Board? Anybody have a response to that one? Mr. Malizia will yield. Steve Malizia, Town Administrator

The Department of Revenue looks at the total tax rate and then they take out the utilities for the other rates. So this would be in both sides. It's not taken out of one of the other. It's equal on both. The only difference between the tax rate is the utility because utilities pay a reduced statewide tax property rate.

Moderator Inderbitzen

Thank you. Yes, Ma'am.

Carrie Harrington

Carrie Harrington, 48 Orchard Park Lane. I'm for this so it's not about that. I just had a clarifying question. The inhabitant - so you just have to be an inhabitant. You could be a child that's blind and your parents own the house so the parents get the exemption, right?

Moderator Inderbitzen

I'm not sure of that. You have to be a property owner. It's for the property owner not for their children.

Carrie Harrington

Okay because the other ones were written as property owner and this one it says "inhabitant".

Moderator Inderbitzen

It's just the language, but it's the way the State puts it out there.

Carrie Harrington

Okay, thank you.

Moderator Inderbitzen

Further discussion on Warrant Article #23? Seeing none, we'll close Article 23 to discussion and send it to the ballot.

MOTION BY ROGER COUTU, SECONDED BY LEO BERNARD, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 19 THROUGH 23

ON THE QUESTION

Moderator Inderbitzen

This is to prevent them from being brought up again at this meeting. If you're in favor of restricting reconsideration of Articles 19 to 23, please raise your voting cards. Thank you. Those opposed. The ayes have it. It is restricted. Those are restricted.

MOTION CARRIED

Article 24 Change in Polling Hours

Polling hours in the Town of Hudson are now 7:00 AM to 8:00PM. Shall we place a question on the state election ballot to change polling hours so that polls shall open at 7:00 AM and close at 7:00 PM for all regular state elections beginning in 2023?

(Not Recommended by the Board of Selectmen 5-0) Tax Rate Impact is \$0.00

ON THE QUESTION

Marilyn McGrath, Chairman, Board of Selectmen

Warrant Article 24 would change the polling hours from 7 am to 8 pm to 7 am to 7 pm. The current polling hours were set by the Selectmen in January 1996. The Town Moderator has requested that this question be placed on the Warrant for the March 2022 election. If this Article passes, the Secretary of State is required to place the question on the next State ballot for the town. If that passes, the hours are changed. There is no tax rate impact for this Warrant Article. This Article is not recommended by the Board of Selectmen 5 to 0.

Moderator Inderbitzen

Thank you. I will open the discussion on Warrant Article 24 – changing of polling hours. Yes, Ma'am.

Paige Schaller

Paige Schaller, 213 Fox Hollow Drive. As a working person, I am not in support of this. I agree with the Board of Selectmen. It does put a hardship on people who have jobs out of State, which is we know a lot of people. We're a border town. A lot of people work in MA. I know it seems like it's just an hour, but that's a lot to us that work. Thank you.

Moderator Inderbitzen

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

Rita Banatwala

Hello. Rita Banatwala, 29 Fairway Drive. I also do not support this. I, myself, have been here before seven in the morning to try to vote, realized the line was too long, I couldn't get to my work which is with kids on time, so I had to bow out and try to make it, and they get caught up in meetings and things and sometimes you just can't make it. We have a low voter turnout as it is. Let's not reduce the opportunity for them to vote.

Moderator Inderbitzen

Thank you. Yes, Sir.

Dean Sakati

Hello. Dean Sakati, 11 Fairway Drive. In complete opposition to this. I work in Boston. I travel. There's been times I've literally come back from trips from New York and made it five minutes before eight - before the polling closes. This is just restricting folks right to vote. Definitely opposed. Thank you.

Moderator Inderbitzen

Thank you. Mr. Jasper.

Shawn Jasper

Thank you, Mr. Moderator. I guess there aren't any petitioners here. I assumed this by Petitions and select...

Moderator Inderbitzen

No this put it at my request.

Shawn Jasper

Oh, it's your request? Well, Mr. Moderator. I'm glad to have that clarification and I'm going to speak in opposition to the Article. As the only other person here who has ever served as Town Moderator, I actually as a Selectman after I left the job of being Moderator asked the Selectmen or made the motion to go from 7 to 8. The Selectmen went along with me. The reason being that virtually every State and Presidential Election that we had, we had to extend the polling hours to at least 8. That created the problem where many people told us, I thought the polls were closed at 7. I got home at 7:15. It was too late to vote. So while yes during town elections, election officials are sitting around twiddling their thumbs probably way too much from 7 to 8 in the small elections, that seems to me to be a very small price for us to pay to make sure that we give the maximum amount of time for people who are working out of town to get here, particularly in those State in general elections. So as much as I appreciate, Mr. Moderator that there is a lot of downtime on some of these elections, we're not here about ourselves.

When we're Moderators or election officials, we're here to make sure that we give the voters the maximum amount of time to vote. This does provide them with that as painful as it might be for some of us at times. I urge that this Article be defeated. Thank you, Mr. Moderator.

James Crowley

Geez, I'm afraid I'm getting well known. Anyway, I'm opposed to this Article. But I guess my question is to the Moderator. Is the town having a staffing problem in that? Do you need more volunteers or what? Why would we even want to lower an hour?

Moderator Inderbitzen

Thank you, Mr. Crowley. I will yield to that question. I was going to step down and speak to it but I will yield to the question since I'm the one that proposed it to the Selectmen and asked him to put it on.

As we move to two places for voting, we are now going to have to move the equipment and everything from one place to a central place, which will be here at the Community Center in order to finalize all our results. Also, what we have seen in the past is very few people checking in, after 7 o'clock. Even at the Presidential when we closed at 8 o'clock, we had no one waiting in line. We had a lot of people voting. They were still voting. Anybody who shows up gets to vote and we've done that in the past. When there's a line of people coming in, we've kept the polls open past 8 o'clock. That's standard practice for almost all the towns. What I found was that between 7 and 8, very few people were checking in. People that were in line - I even sent people out to the parking lot to say are there any cars coming into the parking lot. There are very few. And then we say those people, I can come and vote even after we close the polls.

So my concern was to getting the results out. It will just be another delay in getting our results out. So I asked the Selectmen to put this on. Obviously, there's a lot of opposition and we will do what the public wants. It was just something I brought up in terms of when we don't have a lot of activity between 7 and 8 in terms of checking in. A lot of people voting. I think at one election, even the people voting we only had 17 ballots go through the machine, but those people were already here at 7 o'clock. For the federal election in 2020, at 8 o'clock there was nobody in line. No one at all. But we closed the polls, but it took another hour for everybody that was in here to finish their vote. So that was my reason for bringing it forward and I will certainly go along with however the town votes. Yes, Ma'am. Mrs. Jasper.

Laurie Jasper

Good afternoon. Laurie Jasper, 83 Old Derry Road. I rise against this. Sorry, Mr. Moderator. But first thing I'll say is beware of unintended consequences. When the last year we voted to have two polling places, that will make finding out the results of our elections that much longer because you have to then join them together. But as someone who has been outside and inside for years at the polls, whether holding signs, etc., and usually staying to the last ballot is cast outside, I do know how important it is for that 8 pm hour to remain.

I like to notice that it does slow down quite significantly at 7 pm but I believe part of that is because most poll-

ing places in the State are 7 to 7.

Moderator Inderbitzen

Right.

Laurie Jasper

A lot of people consider that as statewide and it's not. I think they even say, you know, polls are open till 7. We're special. Hudson is very special to me and has a lot of heart. I think it's a great idea to keep it up till 8 o'clock and despite the fact that there aren't as many people coming in, there are those several who do and I think every vote counts. I think they feel they have until 8 o'clock to get there.

Also letting them come in at 8 o'clock. There aren't lines waiting. I believe the law is if you are in line by the close if as long as you were in that line by the 8 o'clock or 7 if it's at another place, you have to be allowed to vote. I'm not sure if that's...

Moderator Inderbitzen

Yes, that's correct.

Laurie Jasper

Yes. So we don't have that problem of the line snaking for two more hours. It slows down at 7. And this is my observation as being outside there holding signs, but there are people still, you know, going in at 8 and it is much significant the drop off, but they're still coming in. So I'm against 7 pm. I know it's a late night. I know its long day for you and all the poll workers but sorry.

Moderator Inderbitzen

No, not a problem. Mrs. Leary.

Kathy Leary

Kathy Leary, 8 Par Lane. I'm not gonna make any comments as pro or con. To follow along from Laurie Jasper's comment about unintended consequences. One potential unintended consequence being someone who's also involved with working at the elections all the time is if people perceive that the polls are going to close at 7, it potentially will also create some more work in the front end and the back end and Mr. Ordway can attest to this because you potentially have a lot more absentee ballots requested, which take a lot of time as well. Thank you.

Moderator Inderbitzen

Thank you. Yes, Sir.

Xenophon Vurgaropoulos

Yes Xenophon Vurgaropoulos, 5 Muldoon Drive. I'm up here again, sorry. I'm opposed to this because I additionally like many of these people have worked in Boston. I work at the airport. So I have taken advantage of being able to come here by 8 o'clock.

One downside I do see to this is people have a tendency to vote downline or just yes down way. They find the three things that they want to vote on and just go straight down. That could potentially past us. I would like to see some preventative verbiage in there stating like, "shall this pass the voting places hold the right to extend hours".

Moderator Inderbitzen

We have that right in the law already. As long as there are people in line to vote, we keep the polls open.

Xenophon Vurgaropoulos

Okay, because I just see like downline voting in this passing without anybody actually reading it because the way it's worded.

Moderator Inderbitzen

Well it's, you know, it's not recommended by the Selectmen. So I can't imagine that there may be and there's a lot of opposition so. The Moderator does have the right to keep the polls open and beyond the cut off if there are people in line waiting to vote. I even say if there are cars coming in the parking lot, we keep the polls open. We could do that no matter what time we set for our polling hours.

But it never fails - if I could just make a comment. It never fails. We close the polls. Everyone's voted. We start the count. We're running the tapes on machine and one or two people - I'm sure Mr. Jasper has seen this as well. One or two people come in and say it's like 8:30. Can I still vote? It never ceases to amaze me how people think about it at the last minute, but that does happen and we've seen it.

Any further discussion on Warrant Article 24? Seeing none, we'll close the discussion on Warrant Article 24.

Article 25 Ballots Shall Be Hand Counted (By Petition)

Shall the following provisions pertaining to elections be adopted? All voting shall be paper ballot; and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices.

(Not Recommended by the Board of Selectmen 5-0) Tax Rate Impact is \$0.00

ON THE QUESTION

Fumio Taku

Thank you, Mr. Moderator. My name is Fumio Taku, 17 Garrison Farm Road. I've been a resident here for 23 years. New Hampshire State Constitution begins with these words, "All men are born equal, free, and independent therefore all government of right originates from the people and is founded in consent". And how do we obtain the consent of the people? First and foremost, by our votes. Therefore, integrity of elections is most fundamental to our State governance. But our nation has fallen into a crisis of confidence. The latest Rasmussen poll shows that 56% - 56% of likely voters said, "It is likely that cheating affected the outcome of the 2020 Presidential election".

The election process has evolved over the years to where they largely take place inside black boxes hidden from the views of the voters allowing corruption and cheating to take place. As I went around collecting signatures for this Petition, I was met with an overwhelming enthusiasm. The people I spoke with was so upset with the election fraud and were desperate to join in. Now we, of course, we do not accuse our Town of Hudson elections of any misdeeds but every doors to potential cheating and future elections must be closed now. Surely, no one present here would argue that hand counting or paper ballots is evil, or undemocratic, or unconstitutional.

For since the inception of this great nation of ours until just a few decades past, all elections have been conducted by hand counting of tens of millions of paper ballots and many township in New Hampshire, as well as over 50 countries around the world, including Germany, France, Canada, Italy, Denmark, and Finland, employ 100% hand counted paper ballots. A July 16, 2021 article on The Wall Street Journal is titled, "Germany refuses to use voting machines over fears of fraud - will only use paper ballots" and quotes Mr. Georg Thiele, "the man responsible for Germany's elections". It also quotes elections Canada, stating, "Canada uses paper ballots counted by hand in front of scrutineers and have never used any form of voting machines in its 100 year history". Hand counting paper ballots as the article states, indeed are considered, "the gold standard of democratic elections".

So why should a little town like Hudson, New Hampshire, not use hand counting of paper ballots when it is done 100% in cities as big as Berlin and Paris? Let's list why 100% hand counted paper ballot is the gold standard of democracy. Number one - it is simple, basic, and direct. Number two - it provides a greater transparency, security, traceability, and verifiability. Number three - it brings the ownership back in the hands of the voters away from hid-

den black boxes. Light and transparency expose the darkness where the cheating germinates.

Let me end by addressing three common objections. Objection number one - it opens the human errors. The more people get involved in counting, the more errors we get. Now, that's equivalent to saying the more people vote, the more foolish election results we can expect. That's a tyrannical elitist mindset that does not belong in our democracy. The correct answer is to encourage more voter education, training, and to establish an era free hand counting process. For example, the counting should be done by multiple teams of volunteers. Each team consisting of at least four persons, including two duplicate counters and two duplicate recorders from varying parties each cross checking each other and all on the in person and online observers. That would completely eliminate any human errors or cheating in counting.

Objection number two - it opens the human cheating. No, the opposite is true. The more people are involved, the more transparency we have, the more appropriate procedure is put in place to duplicate, check, and document the results, the more integrity we will achieve.

Objection number three - it will require more time and manpower than we have ever available. I say wrong again. The issue here is not lack of time and manpower. Remember Paris and Berlin but general apathy and lack of voter education and participation as a town with his proud history of individual participation, and representation, and its governance, this will be a great opportunity for our town to call upon the citizens to get involved. We need you volunteers to be educated, and trained, and fulfill everyone's most important governance responsibility. Therefore, we say it's time for our town to give the election process back into the hands of the We the People. Everyone, it is our responsibility. It must be under our view. We must take it out of the hidden boxes and let's go back to the way it's always been done. Thank you.

Moderator Inderbitzen

Thank you. I will now open Article 25 ballots to be hand counted to questions, comments, amendments. Yes, Sir.

Ben Dibble

Hi my name is Ben Dibble. I live at 7 Stevens Drive here in Hudson. I rise in opposition vehement opposition to this Warrant Article. This is unfounded. There was a collection of misrepresentations by the presenter. I won't bother to go through them. Well I will mention one thing. When I was eight years old, they showed me how to vote on the electronic ballot machine in New York State. So we've been voting for 60 years with electronic machines. This represents a significant manpower issue for no real reason. We have the paper ballots. We've proven in this State that we can recount them when we needed. We can recount them by hand when we need it. We do not need to do this Election Day. This is a bad, bad idea. Thank you very much.

Moderator Inderbitzen

Thank you. Mr. Jasper.

Shawn Jasper

Thank you, Mr. Moderator. It's my pleasure to be able to agree with you I assume on this Article. Having served as Moderator, but starting working with former Moderator Dolbec back in the 1970s, I've learned a lot about human error in the process. I've learned a lot about how much it takes to count ballots by hand and I've observed many recounts not only at the town level, but also participated in State level recounts.

We heard some things that may sound appealing, but we didn't hear is the detail of course and the devil is always in the details. How many positions are those people voting for in an election? I may be wrong Mr. Moderator, but at the last federal election, we voted for at least 23 positions representing much more potentially than double that number of candidates. I would submit to you that each ballot would take at least two minutes to count. Mr. Moderator I should have looked it up but I didn't think of it. How many ballots were cast in the 2020 Presidential...

Moderator Inderbitzen

Just over 15,000

Shawn Jasper

15,000 and so if that's two minutes a ballot, think about how many teams. How long the people have been here, we'd need other teams to come in here and I'm going to ask you the other important thing that the Petitioners did not think about was the cost. There is no appropriation here. There is no possible way that elections in this town could be conducted with the appropriations that the Moderator has available to him. It is just impossible. But more importantly, the reality is that the machine counts are without error on their own. I have never seen a machine count where we couldn't identify the human error - people circling numbers, crossing things out. In Windham, they folded it right across where they were told not to. That resulted in the problem in Windham with that recount issue. That was a human error. I see them time and time. People over voting and later on, you can determine the intent of the voter in a recount but that is rarely necessary. That only is necessary when the races are closed.

But I've seen and participated in counting where people sort of get in a rhythm and they read off the wrong name. Now in a recount, that's why it's teams of four and just think about that. Now you're talking 23 races, and you need two minutes a person, and you've got to have those teams. We don't have the volunteers. We can't fill all of our positions on our ballots. We're not going to have those people willing, literally, to say I'll come in and stay up all night because that's what we're talking about staying up all night. You don't have the option in New Hampshire of saying we're going to close the polls and we'll come back tomorrow and count. That's not how our Constitution works. That's not what we're allowed. You're going to have to have 100 people willing to come in here at 10 o'clock at night and stay here for God knows how long. I haven't done the math on 15,000 times two minutes and done that. We can do this. This is an idea and maybe I'll be proven wrong but I believe there is not one person who has regularly participated in the election process who will stand here today and tell you they think it's a good idea. I think this is only people who cast their votes, listen to the radio, to the TV, and say yeah this is a great idea. This is one of the worst ideas I have ever seen on a warrant. Thank you, Mr. Moderator.

Moderator Inderbitzen

Thank you. Yes, Sir.

Michael Beauchesne

My name is Michael Beauchesne, 10 Oak Ave., Hudson, New Hampshire. I rise in support of this Article. As some of the previous speakers had said, there's issues on both sides. Some of the things that I would raise is do you know that it's possible to hack into any computer software even when it's not connected to the internet? I'd also like to raise that do you know that all New Hampshire voting machines are maintained and programmed by a third party? Also, are you aware about the black box voting as one of the previous speakers had mentioned that in those black boxes, there's cards and up to 16% of the New Hampshire towns had their memory cards erased that were supposed to be saved for 22 months? Also do you know that the RSA 656:40 electronic ballot counting devices were adopted on a trial basis over two decades ago?

From my perspective, do you trust that your vote is secure as your cash deposit in an ATM? Personally, I just don't trust the machines and it should be up to we the people as the previous speaker had indicated large cities - Germany, Paris, in Germany, and in France, and in Canada they use paper ballots. I rise in support of going to paper ballots and as one of the previous speakers had indicated, it may take up to 100 volunteers. I would argue that it would be less than 30 volunteers required to do 15,000 ballots.

Thank you.

Moderator Inderbitzen

Thank you. Yes, Ma'am. Mrs. Jasper.

Laurie Jasper

Laurie Jasper, 83 Old Derry Road. I rise in opposition, strong opposition to this. I do agree that it's one of the worst things I've ever heard. First of all, New Hampshire has one of the best voting systems in the entire Unit-

ed States and that has been proven and spoken of. One of the reasons is we have paper ballots. We do have machines that they get counted into but we have a record of those votes. The paper ballot is a record. Some places in other States only have electronic voting and that's where you can get into trouble because you don't have a record you can actually look at if someone hacks into it. So we are a very safe State.

We also have, I trust our election officials implicitly. I have been in selling baked goods prior to COVID. So I have been right back there seeing the process through the years of the openness of elections. There's an announcement when they're counting the absentee ballots. We can watch them run them through the machines. This is all open space for anyone to watch the election officials, the Selectmen, the Moderator and what they're doing.

The machines that your ballot goes into is also watched and there's always someone there. When they get full like they do during Presidential Elections, there's a process for taking those out and there's a process for storing them as well. It's done very well and very carefully. I would suggest that the next time we do have it for the people who believe this is a good idea to please watch and come and observe. You're allowed to do that. My opinion is that they probably have never watched that happen.

Human error can always happen and the machines are not totally 100% perfect because of errors in markings or as the previous speaker, who I live with, said Windham had the folded problem. It was like their folding anything that was on the fold did not get counted. So there was a problem. That was found because we have the paper ballots to back things up.

Hand counting. No it is not evil but it is time consuming and when we do have a hand count, you know, when there's a race that's people are challenge, it takes time and there's a process. I think that would be like over 400 hours of counting if we had hand counting with four people at 15,000 ballots. I mean, that's ridiculous. I can't even imagine.

And then I don't know if other people know that they're also the ballots are also reconciled to the numbers in the books after the election too. So there are many, many checks and balances. Let's see what else did I want to say. The cost would be prohibitive and I say that we do care here in Hudson. We also elect good people and they take their jobs very seriously on whether they are the stewards of our elections. So I am against this and I will be telling everybody I know to vote against it. Thank you.

Moderator Inderbitzen

Thank you. Yes, Ma'am.

Rita Banatwala

Rita Banatwala, 29 Fairway Drive. I'm trying not to be redundant but in a previous career, I worked over two decades in document imaging. I will put money down in industry that's billions of dollars' worth that the machine can fire out do a one person job for repetitive action. And it's true when we have a misread, or a jam, or something, then it goes to the people and we need multiple volunteers. As it was pointed out, we have a lack of volunteers for all the positions already. Going to two voting places, we need volunteers at both places and then with the pooling of it together. We already are putting more work on everything.

It's 2022. Technology is all around us. We need to accept it. We need to start trusting it more and more all the time. People are working on it to make it more and more efficient. We've got to go through it and all the reasons that previous people gave I go for as well. Thank you.

Moderator Inderbitzen

Thank you. Yes, Sir.

Craig Putnam

Craig Putnam, 59 Rangers Drive. I rise in vehement opposition to this Article. I'm not going to go over and re-hash all the excellent comments that have been made by the previous speakers that also were in opposition. But a couple points. We already have and use paper ballots. Alright. So the assertion that we need to move

to that is false. We have processes that use those paper ballots effectively when necessary for questionable votes or a problem that machine jams, or too close a vote, and it goes to recount. We have processes in place. We need to have confidence in those processes.

The Petitioner spoke to a crisis of confidence. This is a manufactured crisis. All right. We in New Hampshire have reliable machines. We have reliable processes. We need to use them. Mrs. Jasper did some quick mental math on the amount of time necessary. I believe according to the math my wife did, it's close to 500 hours that will be necessary in order to do this given the numbers that were bandied about. Okay. This is not sustainable. It is not something that we can find volunteers to do. I would ask the petitioner has he been here all night, multiple years in the past, helping with the ballot counting?

Alright, so I'm very much in opposition to this. Thank you.

Moderator Inderbitzen

Thank you. Yes, Sir.

Bob Wherry

Hi, my name is Bob Wherry. I'm at 37 James Way. I was just - a general question about how we do and verify the validity of the programmable electronic counting devices. I've spent much of my career validating computerized systems and working on lately compliance of artificial intelligence and machine learning. I know that those computers can be very susceptible to problems and need to be thoroughly checked and verified prior to their use. So I'm wanting to understand what sort of activity Hudson goes through to verify the validity of those programmable devices?

Moderator Inderbitzen

Thank you. I will yield to that. Our process in the – and required by law - when our machines are not computers. They're optical counters. All they do is count dots on a page. What we do is when we get our ballots, we hand usually 20 to 50 ballots, we hand mark and hand count. I use a spreadsheet. Other town's use other ways, but we hand count them in order to test the machines. When we get the cards for the machine, which is really just for our town, we put the ballots through each machine four times right side up, upside down, top first, bottom first, and then we compare that to the hand count that we did. As long as they agree, then we know that the machine is working. Every year the machines are maintained by the company and the rollers are clean, the optical readers are checked and cleaned, and everything is done. In fact, it was done really well this year because of the Windham one, which I took part in. It took a week to do Windham's recount.

We then use those machines at the end when we get our tapes, and we do the count, and we do the hand counts of the write ins because we have write ins so we do a lot of hand counting. Then we count the number of ballots that we have as opposed to where we started and the ones that are spoiled because people make mistakes and ask for a new ballot. So we do that as well. So we have what comes in, what goes out. We compare the machine count with the hand count that we do as a test, which we're required to do by law, and those have always – as a matter of fact the only time that I had a trouble with that is because in the hand count I was doing a bunch of ballots. I counted them wrong. I said wait a minute, we're off and then I went back and the Clerk told me oh, you made a mistake in doing your tally. So the machine was right. I was wrong. So that's how we pick up those kind of things if there's going to be a problem with the machine. But that's the process we go through. It's pretty extensive.

Bob Wherry

And if I may just ask it further follow up question. So that's done just prior to the polls opening or sufficiently close that there's no other interaction between any other outside firm or anything else?

Moderator Inderbitzen

No. The machines are controlled. They are sealed in bags. The bags have seals. Anybody who has access to that is recorded. So when we open them to test them, we record who's opening them. We usually post when we do our testing. It's usually about a week or so before the election. Anybody can come and watch. We've

never had anybody until last year. We had one person come and watch us do the testing. But it's open. Anybody can watch. They're sealed. When we're done with the testing, they are resealed in the bags. The Clerk has control of those in the vault and the Clerk brings them to the polling place and then we unseal them again and for starting to use them. When you turn them on, on voting day, a tape runs. It's a zero tape. It just proves that they're all zeros under all the candidates and Warrant Articles. That is kept as part of the record. So at the end of the night when we run the tapes, the tape runs and all the things are done and then we have to put that on - we collate that on a sheet and then we add in the write in. So we have all of that. There's a number of issues. That's why it takes us a little while to do that.

To do hand counts, it definitely would take a heck of a lot longer. But the machines are not accessible to anything. There are no connectors on those machines. They were removed years ago. Some cities in other States they connect the machines so the machines can be downloaded into a spreadsheet. We don't do that. We run a tape and that tape is what we use to do our tallies.

Bob Wherry

Alright, thank you for the clarification.

Moderator Inderbitzen

You're welcome. Yes.

Diana Lamothe

Hi. Diana Lamothe, 21 St. Laurent Drive. I just wanted to point out two years ago there was a school warrant article that passed by just a few votes. So a recount was requested and I was involved in the recount - a team of four. We had several teams of four to recount. The warrant article ended up failing by six votes. The reason for the change in the count from what I observed was how the circles were filled in - the oval spaces on the ballots. It did not appear to be any error related to the counting devices. It was strictly voter error. They would circle the oval or, you know, put a little dot and so the machine couldn't pick that up. So I do agree more voter education would be beneficial but switching to hand counting, I don't see any benefit to that at all.

Moderator Inderbitzen

Thank you. Yes, Ma'am.

Mary Joy Gasdia

My name is Mary Joy Gasdia, 4 MacCann Road. I've actually worked the past three years. Every election I've been here. I work with the Supervisors of the Checklist and I've stayed after multiple of those elections actually helping with end of night tasks, including, you know, counting things. I can tell you that the people that are here - because when somebody - I just want to say I believe Mr. Jasper said, you're going to need about 100 volunteers to count those votes at the end of night. He's 100% correct. The person that got up after that that said they he wants to argue you need 30. 100% wrong because it takes more than that to be here for a little town election and the people that are here counting those, right because we don't have loads of volunteers. I'm going to tell you I'm the youngest person in the building by probably 15 years. So to get people that are under the age of 50. Let's say under the age of 60 to actually come and help with this, right. Election workers get paid \$9 an hour for their volunteering.

How this is zero tax impact rate I have no idea how that's even possible because it's going to take hundreds of hours. As the man just said, let's say we roughly said 500 hours times four people pods of things - 500 hours.

I've been here two weeks in a row listening to people argue over a petty three cents on this, and two cents on this, and we can't afford this, and we can't do this. This really before you vote yes for this. Really think through. We are Hudson, New Hampshire. This isn't conspiracy theory world. This is 2022. There's a reason you use machines. People that work here all day right and give all their time and now you think they're gonna volunteer and mentally be able to continue to count all night and not make more errors than the machine? You're completely wrong. It's insane. It doesn't even make possible sense. I just don't even get it. I get some people don't trust something but actually everything's been kind of invalidated by what the Petitioner said just

by what was - you just heard Mr. Inderbitzen actually counteract the arguments regarding anything to do with fraud regarding, you know, breaking into the machines, and doing this, you know, hacking in computers and stuff because we don't use that. We don't even connect to Excel to download the darn spreadsheet. We're Hudson. We use a tab of paper off a machine that scans it. And then to top it off, if there's an issue there can be a hand count. So why would we start with the hand count, go back 50 years, let's start with a hand count, so that we can have people, you know, use their mental skills after they've worked all day because there's no way you're going to get 100 new people to come in here and volunteer. I'd love to see you get 25 people, right, that are going to come and give their time. Okay, because they're not. They're not going to just do that.

You can't give people - people aren't even here today for something just that matters in the town and you think they're going to volunteer to count the votes? They're not and it's going to cost a ton of money.

So my question is who figures out the tax rate impact because it can't be zero. There's no possible way. Just like voting for two wards is not a zero tax impact. That's costing us a lot of money. The mailing alone to let everybody know this year what ward they're in cost us money. So that's not a zero tax impact. This is going to have an effect on taxpayers. It's going to cost a hell of a lot more money than

everybody realizes and it's the stupidest thing. You know what's going to be trending on Twitter and TikTok, it's going to be all over the world how stupid Hudson, New Hampshire, is because this is the dumbest thing. I get some people don't trust something, then come back after the election and say, I request a hand vote for that or whatever the policy may be argue for it. But this is absolutely absurd.

I've sat here. I've worked with these people. Everybody that volunteers at those elections has the best heart. These are people giving up their time to be here that don't have to be here. People give up work. I actually take - somebody is like oh, you get paid to volunteer at the election. I lose money. I take time off work to be here to volunteer and help the community as do a lot of people that are there. So don't just think, oh, we're going to get all these people working. So I have to argue against it but can you tell me who picks that tax impact?

Moderator Inderbitzen

Who pick what?

Mary Joy Gasdia

Who said tax impact zero? Who comes up with that?

Moderator Inderbitzen

Well, we have no idea.

Mary Joy Gasdia

Yeah, but it can't be zero. It can't cause zero money.

Moderator Inderbitzen

Right now, we have no funds that we know of that would do that. We couldn't estimate - I couldn't estimate a tax.

Mary Joy Gasdia

Right but there's no possible way it can be a tax impact of zero because it requires extra help. Extra help has to be paid for and people in the Town of Hudson don't want to see their taxes go up. They're very concerned about what they spend their money on. I'm not gonna call people cheap. Everybody has their reasons. I'm not. Everybody has their reasons why you can afford to or want to vote for this and that. I don't care but this is going to cost you money. It's going to cost time. It's ridiculous and we're going to be here undoing it in the future.

Moderator Inderbitzen

Thank you. Yes, Sir. Okay, we have one person to speak and then there's a request to move the question or

we'll see if there's nobody else. Yes, Sir.

Ed Duchesne

My name is Ed Duchesne. I live at 10 Spruce Street in Hudson. I agree with most of the previous speaker spoke about. I just want to say I put a couple of figures together here. You're talking about 500 additional hours of work. I count that out to become 50 people working each an additional 10 hours. So multiply that by \$9 an hour. That's that much more we'd have to at least pay for this additional type of thing happening. So I'm rising and speaking against this motion. Thank you.

Moderator Inderbitzen

Thank you. There was a request for move the question, but if I don't see anybody else getting up I won't take that. I will - nope. Then I will have to take it because there was a question to cut off debate. I said if nobody was going to get up, I wouldn't do that. So Mr. Trost moves to move the question. Mr. Barnard seconds.

MOTION BY TED TROST, SECONDED BY LEO BERNARD, TO MOVE THE QUESTION

ON THE QUESTION

Moderator Inderbitzen

Okay. We've had both pluses and minuses spoken today for and against. This will be for cutting off debate and I'll close the discussion of Warrant Article 25. If you want to cut off debate if there's still people that might want to speak, you may want to let them. If you want to close off debate at this time, please raise your voter cards. Thank you. Those who do not want to cut off debate. The ayes have it. We've cut off debate. Warrant Article 25 will go to the ballot as is.

MOTION CARRIED

Article 26 Land Use Change Tax (By Petition)

Shall the Town vote to place 100% 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?

(Not Recommended by the Board of Selectmen 4-1) Tax Rate Impact is \$0.00

ON THE QUESTION

Moderator Inderbitzen

I'll recognize Petitioner Mr. Gagnon to present Warrant Article 26.

Brett Gagnon

Thank you Mr. Moderator. Today I come to you as a resident, a conservationist not as a Selectman just to clarify that. So as the Moderator has spoken, he has read the Article which you see in front of you. My presentation today is going to speak to one of the biggest misconceptions regarding the current use program in the Land Use Change Tax associated with it. Next slide please.

To understand how we utilize and distribute current use change tax income, we first must understand the intent of the current use law. New Hampshire Governor John Lynch said in New Hampshire, we know that our high quality of life depends on our breathtaking landscape, traditional uses. That is why in 1973, the New Hampshire General Court created the current use law to encourage the preservation of undeveloped land and forest lands. Next slide, please.

The current use program is not a tax break. I repeat, the current use program is not a tax break. The current use program is a mechanism for taxing land based on its usable value. Based on that, we can conclude that the town has not lost any taxable revenues and which should be refunded to the general fund. On the contrary, it can be argued that this program increases the town's valuation and subsequent property tax revenues during the years the open spaces are kept in their natural state. By having more farm and forest land in town, home values are increased due to the demand to live in privacy. Next slide please.

What is land use change tax? Land use change tax is when land which was once in the current use system is sold for development and triggers a 10% tax on the buildable value. Next slide please.

So far, we have declared that the current use program is designed to encourage the preservation of farm and forest lands. The current use program is not a tax break that needs to be refunded upon cancellation of the land in the program. And thirdly, open spaces such as farmland forest land increases the town's valuation due to the demand to live around beautiful, natural environments. Thus in conclusion, 100% of these fees associated with the land use change tax should go directly to purchasing and protecting more open spaces via the Conservation Commission Fund. This supports the overall intent of the program and furthers the financial benefits to our State from protecting farm and forest land. Next slide please.

It should be noted that even if this Article were to pass and we were to put 100% of the land use change tax into the Conservation Fund, this is only a 10% mitigatory effort towards protecting open space. Put differently - every 10 parcels of land that are taken out of the current use program for development will only fund one similar sized parcel under conservation protections. I'll kind like the finish, excuse me, many people voted for me as a Selectman because they know what I stand for and this is one of them. So thank you for your time.

Moderator Inderbitzen

Thank you. We'll now open Article 26 Land Use Change Tax to questions, comments, amendments. Yes, Sir.

Xenophon Vurgaropoulos

Xenophon Vurgaropoulos, 5 Muldoon Drive. I'm in favor of this amendment because I've lived here for just over eight years now. Over the last eight years, I can say over the last five years, I've seen a horrible trend that this town is moving towards industrializing and destroying our natural landscape for which I moved up here for privacy and the land itself. I didn't come up here to live in a bunch of warehouses and all that stuff. This is what I want. I want my forest. I want privacy. So I'm for this.

Moderator Inderbitzen

Thank you. Yes, Sir. Mr. Crowley.

James Crowley

James Crowley, 4 Fairway Drive and I support this Article. But just help with some clarification. Does this Article for land use change if tax affectability of the landowner to develop their land in any way or is it limited to only changes percentage allocation of contributions for conservation purposes? And I guess we earlier articles we're always wondering, how much money are we talking about here? So I guess, do we have any projection amount of revenue transfer? Are we talking about - I mean, we're just changing from 70% to 100 if this passes. Is that 2 cents?

Moderator Inderbitzen

Question of the finance people if anybody could give us - Lisa Labrie our Finance Director will yield.

Lisa Labrie, Finance Director

So last year \$87,000 went to general fund; \$261,000 went to conservation. The prior year, \$29,000 went to general fund; \$89,000 to conservation. When it was 50/50, it was \$73,000 to general fund and \$73,000 to conservation.

Moderator Inderbitzen

Thank you. Yes, Ma'am. Mrs. Jasper.

Laurie Jasper

Laurie Jasper, 83 Old Derry Road. Questions for the Selectmen. First of all, it was not recommended 4 to 1. I'm going to presume I know who the one is. But notice I didn't say "assume". Why was the vote that way? I'm wondering if it is because it was a Petitioned Warrant Article. I'd like an explanation.

And then what are the fees used for now that this is being petitioned? As I am in favor of open space as a rule, but I just want to know what the Selectmen - the majority of the Selectmen views are.

Moderator Inderbitzen

Selectman Roy will yield.

Kara Roy, Selectman

So I will speak to why I didn't support this and it had to do with having a balance between what went back to this taxpayers and what funded conservation. I think right now, particularly in this economic time, we do have to have that balance. And I'm sure Mr. Gagnon can correct me because he has a lot of experience with the Con-Com but I believe it is used to - it's put in the conservation fund to purchase land to maintain trails, to do all those kinds of things to preserve the conservation land we have, and to purchase new conservation land.

Moderator Inderbitzen

Thank you. Yes, Ma'am. Mrs. Appler.

Phyllis Appler

Phyllis Appler, 62 Glen Drive. I served on the Conservation Commission amazingly for 13 years, but it's been a long time ago. I taught biology in Hudson for 30 years. The value of open space of land that is in the current use provision now often is fairly large pieces of land. It's so important for wildlife habitat that we have these larger pieces of land. Having the Conservation Commission able to put pieces of land together and protect them is one of the things that they are able to do with this money. I certainly stand in support of their ability to have a little bit more money to do this with. So thank you very much for supporting this Article.

Moderator Inderbitzen

Thank you. Yes, Sir.

Ron Brown

Ron Brown, 5 Hickory Street. I'm in support of this Article because in my opinion what it does is it takes the money out of the hands of the town boards that are leaning in allowing the development to take place that is destroying this place. By taking that incentive away, the developers may come but the board's don't have any gain from a financial perspective, which everybody on the board would deny is happening but they have their pet projects and they're looking for funding for the bunny, you know, and it comes from these fees.

Moderator Inderbitzen

Thank you. Someone who hasn't spoken a first time why don't we let.

Holly Wagner

Holly Wagner, 14 Tessier Street. I am in support of this Petition. I am not a member of the Conservation Committee, or whatever it is, but I am a mother of a daughter who is an environmental student who went through the CTE forestry program at Alvirne. Rocked it. Represented FFA as a wonderful student. She learned to love the environment and forestry and she is at Syracuse University. One of the things that they talked about is how New Hampshire is killing their forests, and how everybody is developing everything, and how open spaces are dwindling. They talked about Hudson, and they talked about Nashua, and all of this area. Emily was just so sad because she comes from a community that has a CTE program in forestry and how much they made her love the environment and how she's going on to be an environmental biologist and environmental law program. Here we are in this community loving open spaces is what we should be about and keeping them, preserving them, and teaching our young ones to love

the environment. That's what this is about. So I am in favor for this and hopefully we can keep it to what it is.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 26. Mr. Gagnon.

Brett Gagnon

And forgive me. I originally didn't say my address – 123 Wason Road here in Hudson. To speak to a couple questions that were brought up and to my fellow Selectmen. Selectman Roy who I highly respect, she made some good points but I've actually prepared a statement for that.

So some people may say that sending land use change tax revenues to the general fund helps lower the tax burden. Although this may hold some truth, let's look at it in more detail. The general fund can be used for things like fire trucks, or maybe town infrastructure, and so forth. Mostly depreciating assets. So we would be taking tax revenues from a depleting asset. They're not making any more land and they're spending it on depreciating expenses. This is not a sustainable financial decision. If we spent all the incoming land use change tax to purchase and protect new conservation land, we not only gain appreciating assets, but we increase the value of the town which attracts young families and helps keep our drinking water safe and retain some of the character this town has left. So thank you.

Moderator Inderbitzen

Thank you. Yes, Sir.

James Battis

James Battis, 6 Potter Road. I was also on the Conservation Commission for 12 years in the past and the two items that I would like to point out, I think Mr. Gagnon just stated them but the land use change tax is a one-time tax. It occurs when the property comes out of open space and becomes buildable. So giving 100% to the Conservation Commission actually it's one time. The town on the other hand when the land is built, increases its tax role. So it gets tax from the buildable land out into infinity. Of course, it get its expenses out into infinity too but it does get the future tax. So I think taking the land use change tax, one-time event, giving it to the Conservation Commission is a very worthwhile goal.

Moderator Inderbitzen

Thank you very much. Any further discussion on Warrant Article 26. Selectman McGrath.

Marilyn McGrath, Chairman, Board of Selectmen

I was a negative vote on this when it was brought before the Selectmen. The reason for my vote is that currently the Conservation Commission out of the land use change tax is 75%. 25% goes back to the taxpayers. That has been supporting that land use change tax all along. So to get 25% of that returned to the taxpayer, I think is a reasonable request. 100% to go to conservation in addition to the different - what is it - I just had it here. Excuse me because I'm a little worked up over this because we discussed this in the Board of Selectmen. We thought four of us, at least, at the time thought that 75% of that fund going to conservation was enough in addition to what they get every year in taxes. I've got to find the Capital Reserve Fund, sorry. Out of the Capital Reserve Fund, the Conservation Commission has \$748,183 currently. They've used some of that money to buy other property, other conservation property that's available to the taxpayers.

The land use change fund, the 75% that has gone to the Conservation Commission, is \$261,283, currently available to the Conservation Committee. An interfund with general fund, I can't read it because they've crossed out - it looks like the numbers. Can you see that? In any event - \$140,000 from interfund with general fund. Total assets for the Conservation Commission currently, nets money, is \$1,149,752.60. That's money that the taxpayers have generously given to the Conservation Commission. As other individuals in this room have stated, they've served on the Conservation Commission. I, too, have served on the Conservation Commission. That was the very first committee I ever served on in this town and then I transitioned to the Planning Board. I've been donating my time to the Town of Hudson that I've grown up here. I love this town.

I'm going to continue to donate my time, as long as I'm able to. I've been doing this for more than 40 years. Seems like only yesterday that I started but it's over 40 years. I've never asked for anything. I don't expect to get anything. I consider it a donation of my time.

But this, this goes beyond as far as I'm concerned. It goes beyond the pail. It's like asking the taxpayers to donate not once, but twice. One of the donations, this one, I'd venture to say that most people wouldn't know what that was. They would think that great its conservation land. It's a donation. I'm willing to do that. They don't realize they're donating twice. So that's why I opposed giving that money to the Conservation Commission. They get a donation every year in our tax dollars. Thank you.

Moderator Inderbitzen

Thank you. This lady and then Mr. Guessferd.

Rita Banatwala

Rita Banatwala, 29 Fairway Drive. While I'm for wide open spaces and wanting to preserve everything that we have around us because it's nice to breathe good air, the question of the day is how much money are we talking about? What is the real tax impact? Because if the money now that 25% that was going to taxpayers reduced our tax impact in reality - indirectly but it does - now goes to the Conservation Commission. Then how much money are we talking about on an annual basis? Now it's going to vary from year to year depending on the land that sold and da, da, da, da but we need to know what is the tax impact because there is a tax impact. Not directly but indirectly. It comes back to the people in the town and how much we have to pay for all our other wonderful services that we want.

Moderator Inderbitzen

Let's see if we can get that figure. Do we have a figure for the current? Selectman Guessferd will yield.

Bob Guessferd, Selectman

Thank you Mr. Moderator. As you can probably tell, I was one of the four on the 4 to 1 vote on this by the Selectmen. To try to answer the previous speaker who's standing there now as well who asked the question about why we voted no. This is not an easy slam dunk yes or no situation. I moved to New Hampshire 32 years ago for some of the very same reasons that have been stated here. It's beautiful. It's not, you know, open land, all kinds of things. I love being near the mountains. I love being near the ocean being able to enjoy all of that and I love Hudson. I've come to love Hudson even more, since I first moved to this town.

I support conservation efforts but we just we're operating right now under a default budget. The citizens of this town, the voters of this town sent us a message very clearly last year at the last vote saying that, you know, we had it was almost a surprise I think for many of us that the budget was voted no. So we've been operating under that default budget this year doing the best we can with it. I think the reason I voted no was, and I have the ultimate amount of respect for the Petitioner and for the other Selectmen here, and for the folks who got up and spoke earlier about how passionate they are about conservation and all of that. I mean it's wonderful. It's wonderful. It's a wonderful thing to support. It's part of who we are in this State.

But I have a hard time with this this year given that we are operating under a default budget. I would not want us to have to operate under another default budget because we are taking money out or less money

for the general fund. That's the reason I voted no on this. In future years, I would most likely support this effort to bring it up to 100%. I just think right now it may not be the right time to do this. That was my rationale.

Moderator Inderbitzen

Thank you. Yes, Mrs. Jasper for a second time. She had asked a question and then I'll take a move the question.

Laurie Jasper

Thank you for your explanations. That's a little bit clearer and it also makes this Petition Warrant Article even more vague. I feel a little bit misled. I want to know who are the agents to expend the money? Does this go to the Selectmen or is the Commission in charge of this money for spending it as they will?

And another public service announcement for land. It's still on topic, but I was driving to Greeley Street to get here today and I had four beautiful deer in that place that's being dug up on Greeley. Stop, look at me, and I guess they didn't like my car. They turned around and went but I was waiting because they like to dash in front of cars. But yes, I am all in favor of open space and land and but this money it now sounds like there's a lot of money that they have in the Commission. So I think this seems a little greedy at this time, especially with Selectmen Guessferd's explanation.

Moderator Inderbitzen

The question was agents to expand on the conservation money.

Marilyn McGrath, Chairman, Board of Selectmen

The Selectmen actually vote to expend the money.

Moderator Inderbitzen

Okay. It's the Board of Selectmen that have to vote to do it.

Marilyn McGrath, Chairman, Board of Selectmen

Yes, but the Conservation Committee, the Chairman or whoever they designate, come before us to request the funds to be expended. They explain exactly what they want to spend it on and we either vote to allow them to or not. I would say while I've been on the Board of Selectmen the few times that they've come in to request funds then we've certainly approved that. In fact, we approved it to buy some property up off of Pelham Road, which abuts to Benson Park. We allowed them to take that money and buy the property.

Moderator Inderbitzen

Okay. Thank you. The mover of the motion to call the question says this lady was in line so we'll let this was the last person before we take a decision whether to cut off debate. Yes, Ma'am.

Jen Rousseau

123 Wason Road.

Marilyn McGrath, Chairman, Board of Selectmen

Excuse me, can you just identify your relationship to the Petitioner?

Jen Rousseau

What business of that is yours?

Moderator Inderbitzen

Excuse me. Be in order? Please be in order. Go ahead.

Jen Rousseau

Thank you. Two points. I just wanted to legitimately question. I understand, you know, we have to be fiscally responsible in a default year especially. But earlier in the Deliberative Session we talked about an unassigned fund and we have \$6 million sitting in it. Although I agree, default budget is dire but with a \$6 million backup, are we truly in a dire circumstance?

My second point is anybody that's gone shopping for land, boy, they're not giving it away. \$747,000 in our current fund gets spent up pretty quick. I mean there's, you know, under 10 acres going for over

\$400,000. So land deals are very complicated. I also served on the Conservation Commission. They come up sometimes in a moment's notice and the Commission has to make a decision, can we really afford to go after something? It's great, but we only have, you know, a million, or 800,000 or 700,000? Should we really go for this? What's the likelihood we're even going to get it? So the more buying power you can have in the account makes it much easier for the Commission to make decisions on land deals, especially when they have maybe a couple different options on the table and they have to give up one. So, you know, there's a lot to it.

So the more you can kind of give them if you're serious about saving land, the better the chances are to secure a deal. This town, not for nothing, you know, has for the past several years showing majority that we want to back efforts to save land. That's what the constituents are voting. We need our leaders to hear that. I mean in some years over 70% of our town's voters have said yes, save that land. So this is - we've got our represent what the voters are voting not what we personally might think. So that's how I'll leave it. Thank you very much.

Moderator Inderbitzen

Thank you. Mr. Murray made a motion to move the question. Seconded by Selectman Morin.

MOTION BY SHAWN MURRAY, SECONDED BY DAVID MORIN, TO MOVE THE QUESTION

Moderator Inderbitzen

Are you ready to take that to close debate on Article 26? If you're in favor of closing debate on Article 26, please raise your cards. Thank you. Those opposed to closing debate. The ayes have it. Article 26 is closed and goes to the ballot as is.

MOTION CARRIED

8. ADJOURNMENT

Moderator Inderbitzen

That is the last item on our Warrant for tonight. Ladies and gentlemen. Speaking of volunteers, I heard a couple of times there's a poster in the back with applications for getting on boards and commissions. I would encourage people to please sign up if you're willing and able. Also the map is in the back for where your voting location is. Like I said, the only mistake is Central Street is Ward One not Ward Two. I will take a verbal motion to adjourn at this time.

MOTION BY PHYLLIS APPLER, SECONDED BY NORMAND MARTIN, TO ADJOURN

Moderator Inderbitzen

All in favor of adjournment, please signify by saying aye. I'll take a voice - the ayes have it. We are adjourned at 12:56p.m.

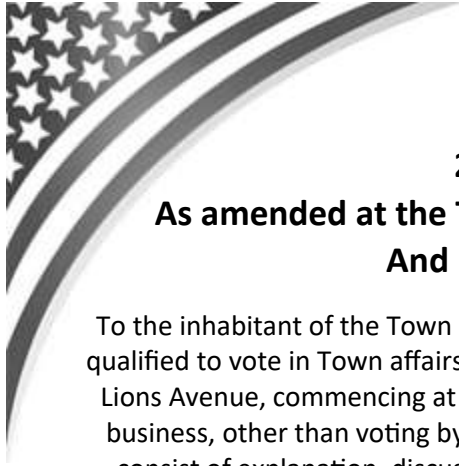
MOTION CARRIED

Transcribed by Donna L. Graham

Attest:



Roger Ordway, Town Clerk



2022 Town Meeting Warrant
As amended at the Town Deliberative Session on February 12, 2022
And Result of the March 8, 2022 Vote

To the inhabitant of the Town of Hudson, in the county of Hillsborough, State of New Hampshire, qualified to vote in Town affairs. You are hereby notified to meet at Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, February 12, 2022 for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at Hudson Community Center, 12 Lions Avenue, and Alvirne High School, 200 Derry Road, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 8, 2022, to elect Town officers and to vote by official ballot on all articles set forth in the Warrant, as may be amended by act of the first session meeting.



Article 01 Election of Town Officers

Selectmen

Three Year Term	Vote for not more than TWO
Brian Alan Etienne	563
Robert Guessferd	1948*
Joshua J. Hill	962
Kara Roy	2051*
Richard Weissgarber	1421
Write-Ins	30

Budget Committee

Three Year Term	Vote for not more than THREE
Victor Oates	1737
William Cole	2175*
Normand Martin	1958*
Shawn Murray	2234*
Write-ins	204

Budget Committee

One Year Term	Vote for not more than ONE
Patrick Quinlan	379*
Sharon Majors (Write-in)	204
Write-Ins	876

Cemetery Trustee

Three Year Term	Vote for not more than ONE
Mary Ellen Gannon (Write-in)	159*
Dan Dubowik (Write-in)	15
Write-Ins	439

Code of Ethics

Three Year Term	Vote for not more than TWO
Heather Smalley	2643*
Robert Wherry	2322*
Write-Ins	17

Library Trustees

Three Year Term	Vote for not more than TWO
Erin Henderson	2580*
Florence Nicolas	2556*
Write-Ins	15

Moderator

Two Year Term	Vote for not more than ONE
Paul Inderbitzen	2866*
Write-Ins	48

Planning Board

Three Year Term	Vote for not more than TWO
Victor Oates	1335
James Crowley	1924*
Dillon Dumont	1700*
Linda Krisciunas	1463
Write-Ins	14

Supervisor of the Checklist

Six Year Term	Vote for not more than ONE
Sandy Levasseur	2950*
Write-Ins	6

Supervisor of the Checklist

Two Year Term	Vote for not more than ONE
Mary Joy Gasdia	3024*
Write-Ins	16

Trustee of the Trust Fund

Three Year Term	Vote for not more than ONE
Leonard Lathrop	2946*
Write-Ins	10

Article 02 Repeal Hudson Zoning Ordinance Article XIII—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:

To repeal, in its entirety, Hudson Zoning Ordinance Article XIII—Housing for Older Persons? This does not affect age-restricted developments that currently exist or have been approved. The effect of the repeal would be to remove incentives for future development of age-restricted developments.

(Approved by Planning Board 5-0)

YES 2311 No 1528

Article 03 Amend Table of Minimum Dimensional Requirements—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:

To amend the Table of Minimum Dimensional Requirements to reduce the side-yard and rear-yard setbacks for accessory structures & features, such as sheds and pools in the Town Residential zone? This does not apply to garages. These neighborhoods are in the core of Town and have smaller lots than elsewhere in Town.

(Approved by Planning Board 5-0)

YES 2570 No 1460

Article 04 Eliminate Requirement for Special Exceptions for Mixed-Use Buildings—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:

To amend § 334-10 to eliminate the requirement for a special exception from the ZBA for mixed-use buildings with residential in the Business zone?

(Approved by Planning Board 5-0)

YES 2072 No 1869

Article 05 Home Occupation Ordinance—Zoning Amendment

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend ~~§ 334-24~~ to change the home occupation ordinance to allow outdoor activity for daycares as required by state licensing of daycare operations?

(Approved by Planning Board 5-0)

YES 3252 No 752

Article 06 Amend town Code 334 Permitted Principal Uses—Proposed by Petition

Are you in favor of the adoption of Amendment No. 5 as proposed by petition for the Town Zoning Ordinance as follows:

Amend town Code 334, Attachment 1, Table of Permitted Principal Uses to remove from permitted use under Industrial (I), General (G), and General-1 (G-1) zones Wholesale, warehouse, self-storage mini warehouse, or distribution facility effective immediately following passage of this warrant article.

(Disapproved by Planning Board 7-0)

Yes 1595

NO 2388

Article 07 Amend town Code 334 Permitted Principal Uses—Proposed by Petition

Are you in favor of the adoption of Amendment No. 6 as proposed by petition for the Town Zoning Ordinance as follows:

Amend Article III, General Provisions 334-14 “Building Height” to add Subsection B with the purpose to protect the character of residential neighborhoods from industrial development, as follows: 334-14 B. Notwithstanding subsection A above, buildings that are between 38-feet and 50-feet in height shall be setback a minimum 400-feet from residential zones. This setback shall increase by 10-feet for buildings with a footprint of 100,000 square feet and additionally at a rate of 10 feet for every 100,000 feet thereafter. This is applicable at a fractional rate (ex: 190,000 square footprint imputes and additional 19 feet of setback).

(Disapproved by Planning Board 7-0)

YES 2067

No 1982

Article 08 Amend 276-11.1B(12) (a)-(c) to Increase Building Setbacks—Proposed by Petition

Are you in favor of the adoption of Amendment No. 7 as proposed by petition for the Administrative Requirements and Definitions as follows:

Amend 276-11.1B (12)(a)-(c) to increase all building setback distances to four-hundred feet (400) when a proposed commercial or industrial use in zones (General (G) General-1 (G-1) abuts or is across a HIGHWAY from a residential use or zoning district. The four-hundred-foot distance 9400) is from the residential property line to any improved part of the commercial development. This shall also include all zoning districts other than General (G) and General-1 (G-1) that abut a residential use or zoning district and any improved part of the nonresidential development.

(Disapproved by Planning Board 6-1)

YES 2074

No 1960

Article 09 Police Facility Expansion and Renovation

Shall the Town of Hudson vote to raise and appropriate the sum of \$5,928,980 for the expansion and renovation of the Police facility and further authorize the Board of Selectmen to issue \$5,928,980 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 \$148,224.50 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 11-0)

Tax rate impact \$0.05

(3/5 ballot vote required)

<input checked="" type="checkbox"/> YES	2538	No	1579
	(3/5—2470)		

Article 10 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 \$32,091,041?

Should this article be defeated, the operating budget shall be \$31,586,809 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 8-3)

Tax rate impact \$6.85

<input checked="" type="checkbox"/> YES	1955	No	2142
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Article 11 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,138,465? Should this article be defeated, the operating budget shall be \$2,108,825 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact is \$0.00

<input checked="" type="checkbox"/> YES	3028	No	1054
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Article 12 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,622,588?

Should this article be defeated, the operating budget shall be \$4,184,025 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact is \$0.00

YES **3067** No 1018

Article 13 Hudson Support Staff Local 1801 Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, AFSCME Local 1801 Union for Wage & Benefit Increases.

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

Year	Amount
7/1/22 – 6/30/23	\$57,781
7/1/23 – 6/30/24	\$54,893
7/1/24 – 6/30/25	\$56,505

and to raise and appropriate the sum of \$57,781 for the Fiscal Year 2023, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year?

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

Tax Rate Impact \$.02 cents

YES **2852** No 1261

Article 14 Property Revaluation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

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

Tax Rate Impact \$.01 cent

YES **2311** No 1753

Article 15 Fire Apparatus Refurbishment/Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Repair/Refurbishment Capital Reserve Fund previously established in March 2008?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact \$.01 cents

YES 3215 No 838

Article 16 VacCon Truck Replacement Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006, \$15,000 of this sum will come from General Fund Unassigned Fund Balance and \$15,000 from the Sewer Fund?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact is \$0.00

YES 3151 No 865

Article 17 Energy Efficiency Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Energy Efficiency Capital Reserve Fund previously established in March 2020?

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

Tax Rate Impact \$.01 cents

YES 2509 No 1472

Article 18 Police Safety Equipment Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 from the unassigned General Fund balance of June 30 th 2022 which will be added to the Police Safety Equipment Capital Reserve Fund previously established March 9, 2021?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact \$.00 cents

YES 3176 No 861

Article 19 Establish Capital Reserve Fund for Generator Replacement and Repair

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing or repairing emergency generators and associated equipment at Town facilities and to raise and appropriate the sum of \$30,000 to be placed in this fund? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund. The Board of Selectmen will be the Agents to Expend.

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Tax Rate Impact is \$0.00

YES 3253 No 764

Article 20 Benson Park Renovation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established March 1998?

(Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-2)

Tax Rate Impact is \$0.00

YES 3327 No 730

Article 21 Revised Property Tax Exemption for the Elderly

Shall the Town of Hudson vote to modify the provisions of RSA 72:39-a for elderly exemptions from property tax, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$121,000; for a person 75 years of age up to 80 years, \$144,000; for a person 80 years of age or older, \$173,000?

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the residence. (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

(Recommended by the Board of Selectmen 4-0-1)

Tax Rate Impact is \$0.00

YES 3475 No 566

Article 22 Revised Property Tax Exemption for the Disabled

Shall the Town of Hudson vote to modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value, for qualified taxpayers, to be \$121,000? To qualify, the person must have been a New Hampshire resident for at least 5 years, and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the residence. (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

(Recommended by the Board of Selectmen 5-0)

Tax Rate Impact is \$0.00

YES 3494 No 547

Article 23 Revised Property Tax Exemption for the Blind

Shall the Town of Hudson vote to modify the provisions of RSA 72:37, Exemption for the Blind to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$121,000? (If approved this article shall take effect for the final property tax bill of the 2022 property tax year.)

(Recommended by the Board of Selectmen 5-0)

Tax Rate Impact is \$0.00

YES 3571 No 536

Article 24 Change in Polling Hours

Polling hours in the Town of Hudson are now 7:00 AM to 8:00 PM. Shall we place a question on the state election ballot to change polling hours so that polls shall open at 7:00 AM and close at 7:00 PM for all regular state elections beginning in 2023?

(Not Recommended by the Board of Selectmen 5-0)

Tax Rate Impact is \$0.00

Yes 646 **NO 3483**

Article 25 Ballots Shall Be Hand Counted (By Petition)

Shall the following provisions pertaining to elections be adopted? All voting shall be paper ballot; and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices.

(Not Recommended by the Board of Selectmen 5-0)

Tax Rate Impact is \$0.00

Yes 1344 **NO 2785**

Article 26 Land Use Change Tax (By Petition)

Shall the Town vote to place 100% 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?

(Not Recommended by the Board of Selectmen 4-1)

Tax Rate Impact is \$0.00

Yes 2016 **NO 2017 (by recount)**



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

Moderator: Paul Inderbitzen

Town Clerk: Roger Ordway Jr.

Board of Selectmen: Brett Gagnon, Marilyn McGrath, Dave Morin

Supervisors of the Checklist: Mary Joy Gasdia, Kathleen Leary, Sandra Levasseur

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

Moderator Assistants: Jason Abdulla, Bruce Briand, David Clark, Ben Dibble, Mark Donovan, Edmund Duchesne, Bruce Nichols, Craig Putnam, Harry Schibanoff, Ann Sojka, Debra Stoddard

Checklist Assistants: Millie Baker, Linda Krisciunas, Judy Masson, William Reilly, Janet Richardson

Ballot Clerks: Kathleen Beauchemin, Aaron Brooks, Tiffany Brooks, Linda Coburn, Chris Cooper, Beth Dibble, Shirley Durivage, Cheryl Freed, James Freed, Grace Gagne, Judy Geer, Hoyce Hurd, Renate Knight, Maureen McCarthy, Jean McGranahan, Pasquale Nappo, Jillian Oates, Debra Putnam, Becky Radziewicz, Beth Rolfe, Leona Shanholtz, Jonathan Smith, William Spirdione, Barbara Vezos

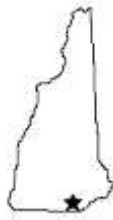
TOTAL BALLOTS CAST: 5086

A True Copy Attest:



Roger Ordway Jr., Town Clerk





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 2022 ANNUAL REPORT January 1, 2022 – December 31, 2022

The following is the report of Zoning Administration and Code Enforcement Dept. within the Land Use Division. I would like to clarify the separations of Code Enforcement responsibilities between the Land Use Division and the Fire Department (Inspectional Services). Code Enforcement for Land Use Division is with enforcement of the Zoning Ordinance, whereas Inspectional Services handles “Code Enforcement” complaints of issues/concerns of Building/Health/Life Safety Code Enforcement/Violations.

Zoning Administration	Zoning Determinations Issued	181
	Zoning Determinations/Code Enforcement Requiring ZBA action (Applications Received)	40
	Administrative Appeals to the ZBA	1
	Building Permit/Certificate of Occupancy/Sign- Reviews	500
	Other Requests (Includes DMV Recommendations)	10

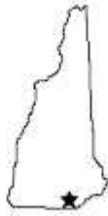
Zoning Board of Adjustment (ZBA): *See full 2022 ZBA Case History Detail in ZBA Chairman Report	Appeal from an Administrative Decision	1
	Equitable Waiver of Dimensional Requirement	2
	Special Exception	1 (withdrawn)
	Home Occupation Special Exception	1
	Variances	31
	Requests for Re-Hearing	4

Code Enforcement	2022 Total Code Enforcement and Health Complaints	74
	2022 Total Zoning Enforcement Cases	44
	Total Violations Closed/Resolved (2022 & older violations)	41
	2022 Violations Currently Active	13
	2021/Older Violations- Active/Ongoing/Pending	37

I would like to thank all of the ZBA members for their volunteer services to the ZBA and to the Town. I would also like to thank and acknowledge the Board of Selectmen for their continued support.

Respectfully submitted,

Bruce Buttrick, Zoning Administrator



TOWN OF HUDSON

Zoning Board of Adjustment



Mary M. Daddario, Chairman

Kara Roy, Selectmen Liaison

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

The Zoning Board of Adjustment (ZBA) is a quasi-judicial Board responsible for upholding New Hampshire State Law and the Hudson Zoning Ordinance.

The Zoning Board is authorized by the State RSAs to hear four kinds of applications:

- 1) Requests for Variance
- 2) Requests for Special Exceptions including Home Occupations.
- 3) Requests for Equitable Waivers of Dimensional Requirements
- 4) Appeals of Zoning Administrative Decisions made by Town Officials

The ZBA also considers requests for rehearings, expedited hearings, as well as requests for extensions of previously granted approvals.

A public hearing is required before the Board can take action on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board's consideration. Notices are sent to abutters via certified mail and 1st class mail. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is reviewed accordingly.

Meetings

The ZBA normally meets on the fourth Thursday evening of each month (and, if a backlog of cases occurs, then also on the second Thursday evening). All meetings are open to the public, and any interested citizen is welcome to attend at any time. In addition, all meetings are televised on HCTV, which repeats the broadcasts a number of times during the following week and then keeps them available for access online for viewing at any time (a link is provided on the Town Website). The minutes of the meetings are also available on the Town's Website.

Members

The ZBA normally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, expected to sit on all hearings brought before the ZBA. The other five are alternates, attend the meetings and sit in place of regular members either who cannot attend a meeting or who step down from some particular case due to a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members. In addition to meetings, Members are involved with the following:

- 1) Attend law lectures sponsored by the Local Government Center in Concord annually.
- 2) Attend occasional statewide or regional conferences produced by the NH Office of Strategic Initiatives and other organizations.
- 3) Attend lecture presentations sponsored by the Greater Nashua Regional Planning Commission.
- 4) Participate in-group site walks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues.

Hearings, Decisions and Rehearing's

The ZBA schedules a hearing date (generally scheduling four cases per evening) and as follows:

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
1/20/2022	Case 147-016 a (01-20-22)	183 Webster St. (Greenhouse Building)	Variance	Code Enforcement Violation-V2019-00038: Proposed use to warehouse material & equipment with accessory uses not permitted in the R-2 Zone.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
1/20/2022	Case 147-016 b (01-20-22)	185 Webster St. (Residential Building)	Variance	Code Enforcement Violation-V2019-00038: To allow a 3rd dwelling unit, where multi-family (3) dwellings are not permitted in the R-2 Zone.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
1/20/2022	Case 147-016 c (01-20-22)	187 Webster St. (Small Garage Building)	Variance	Code Enforcement Violation-V2019-00038: Proposed use to warehouse material & equipment, with accessory uses not permitted in the R-2 Zone.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
1/20/2022	Case 147-016 d (01-20-22)	189 Webster St. (Large Garage Building)	Variance	Code Enforcement Violation-V2019-00038: Proposed use to warehouse material & equipment, with accessory uses not permitted in the R-2 Zone.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
1/20/2022	Case 147-016 e (01-20-22)	185 Webster St. (Parcel 147-016-000)	Variance	Code Enforcement Violation-V2019-00038: To allow mixed uses on a lot in R-2 district where mixed uses only allowed in B and I Districts.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
1/20/2022	Case 147-016 f (01-20-22)	185 Webster St. (Parcel 147-016-000)	Special Exception	Code Enforcement Violation-V2019-00038: To allow residential use on a single lot with mixed uses which is only allowed by Special Exception.	Board voted for Site Walk on 4/9/22 & Continued/deferred meeting to 4/14/22.
01/27/2022	Case 166-031 (01-27-22) (deferred from 10-28-21)	8 Lindsay St.	Variance	ZD #21-112R1: subdivision into 2 lots to allow the creation of a new lot that has insufficient required frontage on a class V or better portion off Grigas St.	Deferred to 2-24-22 per Applicant request.
01/27/2022	Case 147-024 (01-27-22)	28 Mansfield Dr.	Equitable Waiver of Dimensional Requirement	ZD #22-004: Foundation encroachment 1.1 ft. into 15 ft. side yard setback.	Granted
01/27/2022	Case 215-009 (01-27-22)	2 Wentworth Dr.	Variance	ZD #21-180: construction & use of a 12 ft. dia., 48 ft. high storage silo on a 13.5 ft. x 13.5 ft. concrete pad which encroaches 3 ft. into the 15 ft. side yard setback.	Granted w/1 stipulation
1/27/2022	Case 168-020 (12-09-21)	8 Washington Dr.	Request for Rehearing	Rehearing Request of Case 168-020. Variance denied on 12-09-21.	Granted Rehearing (Reheard on 2/24/22)

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
02/24/2022	Case 166-031 (02-24-22) (deferred from 1-27-22 & 10-28-21)	8 Lindsay St.	Variance	ZD #21-112R1: subdivision into 2 lots to allow the creation of a new lot that has insufficient required frontage on a class V or better portion off Grigas St.	Denied
02/24/2022	Case 234-016 (02-24-22) (deferred from 12-9-21)	7 Bruce St.	Variance	ZD #21-176: To build a 16 ft.x 24 ft. addition, which encroaches a front yard setback 5.2 ft. leaving 24.8 ft. where 30 ft. is required due to a corner lot with (3) frontyard setbacks.	Granted
02/24/2022	Case 147-016 (02-24-22)	181A Webster St.	Appeal from An Administrative Decision	ZD #22-002:Request to extend Variance granted w/ stipulations on 01/23/2020. The renewal/extension was not filed timely w/application by 12/23/2021.	Granted w/1 stipulation (Zoning Administrator Decision Overturned)
02/24/2022	Case 168-020 (02-24-22)	8 Washington Dr.	Variance (Rehearing)	ZD #21-157: To build a 9 ft. x 20 ft. covered porch on front of existing non-conforming structure (house), which encroaches the front yard setback an additional 9.3 ft., leaving 14.8 ft. where 30 ft. is required.	Denied
03/24/2022	Case 136-001 (03-24-22)	12 Bockes Rd.	Variance	ZD #22-005: Expansion of an existing, non-conforming use, not permitted in the R-2 Zone to erect a 80 ft. x ~79 ft. x 34 ft. "hoop" structure attached by four 40 ft. ocean containers used as a base.	Granted w/2 stipulations
03/24/2022	Case 168-020 (Variance Denied 02-24-22)	8 Washington Dr.	2nd Request for Rehearing	See above (2/24/2022)	Denied Rehearing
04/09/2022	Cases 147-016 (a-f) (deferred from 01-20-22)	185 Webster St.	Site Walk	N/A	Site Walk completed 4/9/22
04/14/2022	Case 147-016 a (04-14-22) (deferred from 01-20-22)	183 Webster St. (Greenhouse Building)	Variance	See above (1/20/2022)	Granted w/2 stipulations-Variance to allow "Landscape Equip. Storage" Use
04/14/2022	Case 147-016 b (04-14-22) (deferred from 01-20-22)	185 Webster St. (Residential Building)	Variance	See above (1/20/2022)	Denied Variance to allow third dwelling unit

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
04/14/2022	Case 147-016 c (04-14-22) (deferred from 01-20-22)	187 Webster St. (Small Garage Building)	Variance	See above (1/20/2022)	Granted w/2 stipulations- Variance to allow Unit Specific Land Use Descriptions
04/14/2022	Case 147-016 d (04-14-22) (deferred from 01-20-22)	189 Webster St. (Large Garage Building)	Variance	See above (1/20/2022)	Granted w/5 stipulations- Variance to allow Unit Specific Land Use Descriptions
04/14/2022	Case 147-016 e (04-14-22) (deferred from 01-20-22)	185 Webster St. (Parcel 147-016- 000)	Variance	See above (1/20/2022)	Granted w/1 stipulation- Variance to allow Mixed Uses
04/14/2022	Case 147-016 f (04-14-22) (deferred from 01-20-22)	185 Webster St. (Parcel 147-016- 000)	Special Exception	See above (1/20/2022)	Withdrawn (not needed due to March 8, 2022 Town warrant vote)
04/28/2022	Case 147-016 (04-28-22)	181A Webster St.	Variance (Extension)	2/24/22 ZBA Decision- overturned Zoning Determina- tion #22-002. Applicant Grant- ed to file for extension within 2 months.	Granted-Two (2) Year Extension for Variance approved 1/23/20 w/ stipulations
04/28/2022	Case 218-002-002 (04-28-22)	9 B Trigate Rd.	Home Occupation Special Exception	ZD #22-032:to operate a home office for the business, Comfort Angels Home Care of NH LLC.	Granted w/2 stipulations
04/28/2022	Case 183-006 (04-28-22)	102 Central St.	Variance	ZD #22-035R1: to replace & ex- pand an existing non-conforming 12 ft. x 10 ft. deck as a breeze- way & build attached 2-stall, 24 ft. x 20 ft. garage addition en- croaching the front yard setback 12.5 ft.& 21.8 ft.	Granted
04/28/2022	Case 166-031 (Variance Denied 2/24/22)	8 Lindsay St.	Request for Rehearing	See above (2/24/2022)	Granted Rehearing
05/26/2022	Case 166-031 (05-26-22)	8 Lindsay St.	Variance	ZD #21-112R1: to allow the creation of one (1) new lot (off Grigas St.) with 25.73 feet of frontage on a Class V road where 90 feet is required.	Granted w/3 Stipulations
05/26/2022	Case 183-006 (Variance Granted 4/28/22)	102 Central St.	Request for Rehearing	Request for Reconsideration made by Town Engineer	Granted Rehearing
06/23/2022	ZBA Workshop- Bylaws 1st reading	N/A	N/A	N/A	N/A

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
7/28/2022	Case 183-006 (07-28-22)	102 Central St.	Variance (Rehearing)	Owner provided revised proposed plot plan eliminating Town Engineer concerns.	Granted
7/28/2022	Case 198-029-002 a (07-28-22)	4 C Street	Variance (Use)	ZD #22-067: for the construction of a single family home (after lot line adjustment) in the Business Zone where it is not a permitted use.	Granted
7/28/2022	Case 198-029-002 b (07-28-22)	4 C Street	Variance (Lot Area & Frontage)	ZD #22-067: for a reconfigured 10,168 sqft lot area where 30,000 sqft is required and 124.47 ft. frontage where 150 ft. is required.	Granted
7/28/2022	Case 198-029-001 a (07-28-22)	6 A Street	Variance (Use)	ZD #22-068: for the construction of a single family home (after lot line adjustment) in the Business Zone where it is not a permitted use.	Granted
7/28/2022	Case 198-029-001 b (07-28-22)	6 A Street	Variance (Lot Area & Frontage)	ZD #22-068: for a reconfigured 10,525 sqft lot area where 30,000 sqft is required and 130 ft. frontage where 150 ft. is required.	Granted
7/28/2022	Case 175-143 a (07-28-22)	57 Adelaide St.	Variance (Use)	ZD #22-087: to install a pool in the Business district where it is not a permitted use.	Granted
7/28/2022	Case 175-143 b (07-28-22)	57 Adelaide St.	Variance (Setback)	ZD #22-087: to locate a pool 7 feet in the side yard setback leaving 8 feet where 15 feet is required.	Granted
8/25/2022	Case 182-036 a (08-25-22)	7 Fulton St.	Variance	ZD #22-100: for relief from the common interior access requirement between the principal dwelling unit and the ADU.	Nullified. *ZBA confirmed two-family use existed prior to a Zone change in 1994. Existing two-family use status became a grandfathered use therefore variance is not required.
8/25/2022	Case 182-036 b (08-25-22)	7 Fulton St.	Variance	ZD #22-100: to allow two (2) driveways to remain where a separate driveway for the ADU is not allowed.	Nullified- (*same as above)
8/25/2022	Case 167-031 (08-25-22)	128 Highland St.	Variance (Setback)	ZD #22-064: to allow two (2) driveways to remain where a separate driveway for the ADU is not allowed.	Granted
9/22/2022	Case 242-064 (09-22-22)	2 Somerset Dr.	Variance (Setback)	ZD #22-107: to build an 8 ft. x 36 ft. farmers porch which encroaches front yard setback 4.9 feet leaving 25.1 ft. where 30 ft. is required.	Granted

2021 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
9/22/2022	Case 182-169 (09-22-22)	3 Oakwood St.	Variance (Setback)	ZD #22-111: to build a 24 ft. x 26 ft. garage which encroaches the side yard setback 7 feet leaving 8 feet where 15 feet is required.	Granted w/ Stipulation
9/22/2022	Case 173-029 a (09-22-22)	56 Derry St.	Variance (Pylon Sign Setback)	ZD #22-073: to locate a free-standing Pylon sign within the required front setback of 25 ft. leaving 12.5 ft. of setback.	Granted w/ Stipulation
9/22/2022	Case 173-029 b (09-22-22)	56 Derry St.	Variance (Additional Wall Sign)	ZD #22-074: to locate one (1) additional, 22.25 sq. ft. wall sign on the building south side.	Denied
9/22/2022	Case 173-029 c (09-22-22)	56 Derry St.	Variance (Directional Signs)	ZD #22-075: to locate two (2) directional signs within the required front setback of 25 ft. leaving 12.5 ft. of setback.	Denied
10/13/2022	ZBA In house Workshop- "ZBA Decision Making Process"	N/A	N/A	N/A	N/A
10/27/2022	Case 181-001-001 (10-27-22)	25 Webster St.	Variance (Frontage off private Rd)	Zoning Review/Comment Subdivision App. #06-22: to allow for the subdivision of 4 lots with frontage along a private street instead of frontage along a public (Class V or better) street.	Granted
11/17/2022	Case 251-008 (11-17-22)	79 River Rd.	Variance (setback)	ZD #22-123: to build a 2,395 SF building addition w/roof overhang which encroaches 3.1 feet into the side yard setback.	Granted
11/17/2022	Case 150-001-001 (11-17-22)	82A Greely St.	Equitable Waiver of Dimensional Requirement	Zoning Administrator field inspection found a 5.5" encroachment of a bulkhead into the side yard setback.	Granted
12/08/2022	Case 165-050 (12-08-22)	38 Campbello St.	Variance (setback)	ZD #22-114: demolish existing SF dwelling & rebuild a 36 ft. x 52 ft. single family house w/ attached 3 car garage which encroach 10 feet into the front yard setback (less non-conforming).	Granted w/2 Stipulations

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ABAIR, RAYMOND E	\$ 65,235.82	\$ 332.27	\$ -	\$ 65,568.09
ABDULLA, JASON A	\$ 130.50	\$ -	\$ -	\$ 130.50
ADAMS, KENNETH	\$ 1,284.80	\$ -	\$ 2,088.05	\$ 3,372.85
ALLEN, ANGELA M	\$ 64,061.41	\$ 6,531.57	\$ 4,491.52	\$ 75,084.50
ALPERT, JOSHUA M	\$ 3,022.50	\$ -	\$ -	\$ 3,022.50
ANDERSON, EDWARD J	\$ 45,650.17	\$ 4,704.86	\$ -	\$ 50,355.03
ARMAND, MICHAEL H	\$ 58,579.14	\$ 9,912.10	\$ 40,417.66	\$ 108,908.90
AVERY, CASSANDRA E	\$ 82,382.58	\$ 43.92	\$ 300.00	\$ 82,726.50
AVERY JR, DAVID	\$ 12,678.64	\$ 455.52	\$ -	\$ 13,134.16
AVERY JR, WILLIAM M	\$ 21,482.83	\$ -	\$ 43,776.44	\$ 65,259.27
BAKER, MILKA	\$ 222.75	\$ -	\$ -	\$ 222.75
BAKER, PAUL E	\$ 247.50	\$ -	\$ -	\$ 247.50
BASSETT, HALFY F	\$ 3,798.75	\$ -	\$ -	\$ 3,798.75
BAVARO, JAMES T	\$ 58,747.62	\$ 557.88	\$ 2,357.62	\$ 61,663.12
BEATRICE, ANGELA R	\$ 75.00	\$ -	\$ -	\$ 75.00
BEAUCHEMIN, KATHLEEN M	\$ 63.00	\$ -	\$ -	\$ 63.00
BEIKE, JOHN P	\$ 104,677.19	\$ 140.40	\$ -	\$ 104,817.59
BENNER, CRAIG O	\$ 64,270.52	\$ 23,242.75	\$ 4,755.96	\$ 92,219.23
BENNER, DANA S	\$ 6,552.00	\$ -	\$ -	\$ 6,552.00
BEREZIN, REBECCA C	\$ 41,600.00	\$ -	\$ -	\$ 41,600.00
BERNARD, LEO C	\$ 12,648.44	\$ -	\$ -	\$ 12,648.44
BERUBE, TODD	\$ 82,676.71	\$ 21,565.81	\$ 7,909.96	\$ 112,152.48
BIANCHI JR, DAVID A	\$ 109,694.50	\$ -	\$ 35,614.39	\$ 145,308.89
BISBING, PAMELA L	\$ 47,903.77	\$ 2,380.20	\$ 2,982.96	\$ 53,266.93
BLANCHARD, CORINNE R	\$ 61,601.25	\$ 7,920.03	\$ 5,035.92	\$ 74,557.20
BLAZON, MATTHEW W	\$ 82,692.29	\$ 23,450.84	\$ 9,225.96	\$ 115,369.09
BLINN, KEVIN	\$ 90,669.26	\$ 10,085.40	\$ 13,466.41	\$ 114,221.07
BODALWALA, HARSHIL K	\$ 5,203.75	\$ -	\$ -	\$ 5,203.75
BOSTEELS, DOUGLAS B	\$ 88,483.19	\$ 1,455.63	\$ -	\$ 89,938.82
BOUCHER, BARBARA K	\$ 8,005.80	\$ -	\$ 52.80	\$ 8,058.60
BOUCHER, LISE M	\$ 16,185.33	\$ -	\$ -	\$ 16,185.33
BOWEN, AMANDA M	\$ 41,027.11	\$ 466.58	\$ -	\$ 41,493.69
BOWEN, LORI ANN	\$ 36,120.35	\$ -	\$ 3,500.00	\$ 39,620.35
BOWEN, MADELYNN	\$ 3,116.75	\$ -	\$ -	\$ 3,116.75
BOWEN, MICHAELLA L	\$ 2,687.75	\$ -	\$ -	\$ 2,687.75
BRADISH, GLEN	\$ 58,410.66	\$ 8,822.28	\$ 2,197.62	\$ 69,430.56
BRIAND, BRUCE A	\$ 310.50	\$ -	\$ -	\$ 310.50
BRIDEAU, DAVID P	\$ 5,880.78	\$ -	\$ 5,631.35	\$ 11,512.13
BRODELL, ETHAN H	\$ 63,875.76	\$ 13,877.87	\$ 9,592.36	\$ 87,345.99
BRODERICK, PATRICK	\$ 86,462.57	\$ 11,087.46	\$ 21,718.28	\$ 119,268.31
BUCKMAN, KRISTEN M	\$ 30,105.60	\$ 25.20	\$ 2,208.09	\$ 32,338.89
BURNELL, RACHAEL R	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00
BUSKEY, CODY E.R	\$ 47,463.24	\$ 4,643.86	\$ -	\$ 52,107.10

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
BUSNACH, MALLORY C	\$ 1,010.75	\$ -	\$ -	\$ 1,010.75
BUSNACH, NAOMI R	\$ 24,334.62	\$ 76.77	\$ -	\$ 24,411.39
BUTTRICK, BRUCE	\$ 97,425.17	\$ -	\$ -	\$ 97,425.17
BUXTON, ROBERT M	\$ 85,606.74	\$ -	\$ 34,824.68	\$ 120,431.42
CAHILL JR, THOMAS F	\$ 45,262.80	\$ 5,885.59	\$ -	\$ 51,148.39
CANAVAN, IAN D	\$ 58,808.78	\$ 8,600.64	\$ 3,097.62	\$ 70,507.04
CANNAVA, DIANE F	\$ 562.50	\$ -	\$ -	\$ 562.50
CARNEY, TRACY L	\$ 63,745.28	\$ 94.80	\$ 996.48	\$ 64,836.56
CARON, NANCIE A	\$ 238.50	\$ -	\$ -	\$ 238.50
CARP, DEBRA L	\$ 9,506.99	\$ -	\$ -	\$ 9,506.99
CARPENTIER, MATTHEW E	\$ 59,982.07	\$ 12,632.09	\$ -	\$ 72,614.16
CARTER, RYAN C	\$ 4,335.50	\$ 48.75	\$ -	\$ 4,384.25
CASSIN, TIMOTHY P	\$ 45,382.90	\$ 6,402.24	\$ 5,200.00	\$ 56,985.14
CATALDO LEVER, MARK J	\$ 15,816.00	\$ -	\$ 989.28	\$ 16,805.28
CAYOT, DAVID	\$ 109,974.68	\$ 3,834.30	\$ 23,686.29	\$ 137,495.27
CHAMBERLAIN, PATRICK E	\$ 50,555.83	\$ 12,299.35	\$ 1,991.94	\$ 64,847.12
CHARTIER, CHERYL A	\$ 65,732.41	\$ 224.00	\$ 1,284.80	\$ 67,241.21
CHEYNE, HELEN M	\$ 54,198.53	\$ -	\$ 2,257.20	\$ 56,455.73
CIALEK, JOHN J	\$ 57,024.58	\$ 13,383.96	\$ 6,780.00	\$ 77,188.54
CICIA, THERESA M	\$ 19,723.30	\$ -	\$ -	\$ 19,723.30
CLARENBACH, BRIAN S	\$ 59,453.40	\$ 35,336.09	\$ 7,750.98	\$ 102,540.47
CLARK, DAVID L	\$ 153.00	\$ -	\$ -	\$ 153.00
CLARKE SR, DANIEL J	\$ 51,647.91	\$ 2,257.96	\$ 10,082.00	\$ 63,987.87
CLARKE JR, DANIEL J	\$ 71,647.42	\$ 13,034.15	\$ 2,220.44	\$ 86,902.01
CLAYDON, JOHN A	\$ 23,949.30	\$ 116.00	\$ 605.76	\$ 24,671.06
CLOUTIER, JERI J	\$ 54,902.85	\$ -	\$ 9,085.24	\$ 63,988.09
CLOUTIER, RONALD E	\$ 78,754.56	\$ 4,340.16	\$ 39,417.39	\$ 122,512.11
COBURN, LINDA	\$ 63.00	\$ -	\$ -	\$ 63.00
COLLINS, JOHN J	\$ 52,553.90	\$ 4,556.76	\$ -	\$ 57,110.66
COLLISHAW, NICHOLAS H	\$ 39,559.36	\$ 10,095.03	\$ 17,460.64	\$ 67,115.03
COLON, GIOMAR	\$ 64,748.45	\$ 11,429.63	\$ 20,218.76	\$ 96,396.84
CONLON, MARTIN	\$ 79,074.18	\$ 33,444.59	\$ 4,639.34	\$ 117,158.11
CONNELLY, ANDREW P	\$ 3,948.75	\$ -	\$ -	\$ 3,948.75
CONNORS, BRENDA M	\$ 72.00	\$ -	\$ -	\$ 72.00
COOPER, CHRISTOPHER D	\$ 234.00	\$ -	\$ -	\$ 234.00
CORCORAN, FREDERICK T	\$ 155.00	\$ -	\$ -	\$ 155.00
COREY, MICHAEL G	\$ 87,143.06	\$ 12,618.85	\$ 19,986.78	\$ 119,748.69
COSTA, MATTHEW A.	\$ 66,280.92	\$ 11,627.44	\$ 3,970.80	\$ 81,879.16
COUROUNIS, ERIC M	\$ 51,914.37	\$ 4,822.74	\$ 1,034.80	\$ 57,771.91
COVERT, CAMERON P	\$ 60,173.28	\$ 22,416.88	\$ 2,314.94	\$ 84,905.10
CRANF, BENJAMIN W	\$ 71,068.15	\$ 39,001.99	\$ 4,907.85	\$ 114,977.99
CUMMINGS, ALIISON	\$ 72,732.16	\$ 9,506.19	\$ 27,749.76	\$ 109,987.61
DAIGLE, BRUCE	\$ 67,735.61	\$ 14,196.57	\$ 15,080.40	\$ 97,012.58

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DAHAIR, NORMAN I	\$ 128.25	\$ -	\$ -	\$ 128.25
DAVENPORT, BRIAN P	\$ 42,697.32	\$ 448.56	\$ 975.00	\$ 44,115.88
DAVIS, MICHAEL P	\$ 102,087.17	\$ 2,014.61	\$ 43,350.66	\$ 147,452.44
DE OLIVEIRA, JUNIA C	\$ 3,545.61	\$ -	\$ 1,093.14	\$ 4,638.75
DEANGELIS, PAULA G	\$ 1,937.25	\$ -	\$ -	\$ 1,937.25
DELOS REYES, SARAH L	\$ 64,060.77	\$ 26,735.83	\$ 8,741.36	\$ 99,537.96
DEMANCHE, JON H	\$ 56,400.93	\$ 6,993.84	\$ 2,992.95	\$ 66,387.72
DENG, PHARITH	\$ 1,561.60	\$ -	\$ 22,476.02	\$ 24,037.62
DEPLOEY, BRIAN J	\$ 64,734.40	\$ 1,879.44	\$ 17,617.16	\$ 84,231.00
DEVITO, MARIE	\$ 81.00	\$ -	\$ -	\$ 81.00
DHIMA, ELVIS Z	\$ 113,590.00	\$ -	\$ 19,255.59	\$ 132,845.59
DIBBLE, BENJAMIN L	\$ 153.00	\$ -	\$ -	\$ 153.00
DIBBLE, ELIZABETH C	\$ 146.25	\$ -	\$ -	\$ 146.25
DIFRANZA, RYAN M	\$ 55,645.02	\$ 16,265.90	\$ 2,030.88	\$ 73,941.80
DIONNE, ERIC M	\$ 79,038.01	\$ 2,674.92	\$ 6,139.20	\$ 87,852.13
DIONNE, TAD K	\$ 119,184.86	\$ -	\$ 15,491.15	\$ 134,676.01
DONAHUE III, DANIEL F	\$ 76,945.28	\$ 13,352.14	\$ 3,579.18	\$ 93,876.60
DONOVAN, MARK G	\$ 67.50	\$ -	\$ -	\$ 67.50
DOUGLAS, REILLY E	\$ 160.89	\$ -	\$ -	\$ 160.89
DOWGOS, JOHN A	\$ 42,990.48	\$ 6,227.49	\$ 2,872.80	\$ 52,090.77
DOWNEY, JASON C	\$ 82,070.24	\$ 10,864.05	\$ 25,474.93	\$ 118,409.22
DROLET, MATTHEW G	\$ 45,392.96	\$ 2,829.83	\$ 5,637.24	\$ 53,860.03
DUARTE, SUSAN	\$ 997.50	\$ -	\$ -	\$ 997.50
DUBE, STEVEN	\$ 76,036.26	\$ 1,549.51	\$ 2,965.38	\$ 80,551.15
DUBOWIK, BROOKE E	\$ 44,287.47	\$ -	\$ -	\$ 44,287.47
DUCHESNE, EDMUND A	\$ 211.50	\$ -	\$ -	\$ 211.50
DURAND, PHILLIP A	\$ 10,789.13	\$ -	\$ -	\$ 10,789.13
DURIVAGE, SHIRLEY R	\$ 396.00	\$ -	\$ -	\$ 396.00
EARL, MALLIKA J	\$ 5,881.33	\$ -	\$ -	\$ 5,881.33
EDWARDS, JOSHUA W	\$ 71,439.15	\$ 9,325.43	\$ 2,796.00	\$ 83,560.58
FAULKNER, JEREMY M	\$ 75,082.28	\$ 25,177.94	\$ 4,771.00	\$ 105,031.22
FAZIO, NICHOLAS S	\$ 40,204.82	\$ 9,006.05	\$ 2,200.00	\$ 51,410.87
FEDERICO, DEBRA A	\$ 390.72	\$ -	\$ -	\$ 390.72
FLYNN, MATTHEW B	\$ 81,438.34	\$ 18,869.95	\$ 10,330.02	\$ 110,638.31
FORMAN, DAVID M	\$ -	\$ -	\$ 600.00	\$ 600.00
FORRENCE, JESS	\$ 117,279.35	\$ -	\$ 23,188.44	\$ 140,467.79
FRANCISCO, MARK M	\$ 3,633.50	\$ -	\$ -	\$ 3,633.50
FRANCISCO, MAX P	\$ 1,232.50	\$ -	\$ -	\$ 1,232.50
FREDERICK, ADAM	\$ 51,644.80	\$ 6,808.49	\$ -	\$ 58,453.29
FREED, JAMES C	\$ 220.50	\$ -	\$ -	\$ 220.50
FREED, LOVENIA C	\$ 227.25	\$ -	\$ -	\$ 227.25
FRIEDMAN, AMY W	\$ 12,911.87	\$ -	\$ 43.08	\$ 12,954.95
FULLER, SCOTT A	\$ 65,709.42	\$ 13,246.95	\$ -	\$ 78,956.37

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GAGNE, GRACE J	\$ 74.25	\$ -	\$ -	\$ 74.25
GAGNON, BRETT L	\$ 3,071.01	\$ -	\$ -	\$ 3,071.01
GAGNON, ROBERT	\$ 51,311.04	\$ -	\$ 397.76	\$ 51,708.80
GAMRAT, MARK S	\$ 126.00	\$ -	\$ -	\$ 126.00
GANNON, STEPHEN	\$ 91,977.77	\$ 19,742.77	\$ 13,260.99	\$ 124,976.48
GARON, MADLEINE	\$ 164.25	\$ -	\$ -	\$ 164.25
GASDIA, JACK G	\$ 133.25	\$ -	\$ -	\$ 133.25
GASDIA, MARY J	\$ 1,344.25	\$ -	\$ -	\$ 1,344.25
GEER, JUDITH A	\$ 204.75	\$ -	\$ -	\$ 204.75
GENOVESE, BRYAN M	\$ 86,429.95	\$ 5,377.85	\$ 2,521.28	\$ 94,329.08
GENTILE, ELAINE D	\$ 144.00	\$ -	\$ -	\$ 144.00
GIARD, CRYSTAL H	\$ 2,476.00	\$ -	\$ -	\$ 2,476.00
GIOFFRE, DENISE X	\$ 2,912.85	\$ -	\$ -	\$ 2,912.85
GIRARD, COREY R	\$ 51,716.82	\$ 37,976.43	\$ 3,836.76	\$ 93,530.01
GLASER, DAVID A	\$ 77,087.75	\$ 5,399.51	\$ 11,149.78	\$ 93,637.04
GLOWACKI, NATHAN D	\$ 82,382.56	\$ 29,147.67	\$ 19,030.00	\$ 130,560.23
GOODWYN, TRACY S	\$ 47,607.56	\$ -	\$ -	\$ 47,607.56
GORA, ANDREW R	\$ 4,931.50	\$ 63.00	\$ -	\$ 4,994.50
GORA, CHEVON	\$ 4,686.50	\$ 21.00	\$ -	\$ 4,707.50
GORA, MIA A	\$ 3,906.50	\$ 97.50	\$ -	\$ 4,004.00
GORA, MORGAN J	\$ 4,468.75	\$ 97.50	\$ -	\$ 4,566.25
GOSELIN, ETHAN S	\$ 1,095.00	\$ -	\$ -	\$ 1,095.00
GRANT, MARGUERITE J	\$ 24,645.75	\$ -	\$ 102.00	\$ 24,747.75
GRAYSON, SHANE A	\$ 64,755.28	\$ 10,724.91	\$ 25,381.70	\$ 100,861.89
GREBINAR, KEVIN	\$ 101,123.33	\$ 26,542.82	\$ 22,079.40	\$ 149,745.55
GREENWOOD, TIMOTHY	\$ 67,110.02	\$ 7,306.84	\$ 13,100.88	\$ 87,517.74
GROSVENOR, TRACEY D	\$ 54.00	\$ -	\$ -	\$ 54.00
GROTH, BRIAN J	\$ 105,825.78	\$ -	\$ -	\$ 105,825.78
GUARINO, VINCENT R	\$ 100,221.01	\$ 3,252.82	\$ 8,078.65	\$ 111,552.48
GUESSFERD, ROBERT J	\$ 3,200.04	\$ -	\$ -	\$ 3,200.04
GURSKY, KRISTA M	\$ 9,751.31	\$ -	\$ -	\$ 9,751.31
HACKETT, ERIC M	\$ 53,995.68	\$ 47,931.54	\$ 2,321.10	\$ 104,248.32
HACRINCK, DENNIS	\$ 45,696.84	\$ 11,955.81	\$ 1,579.44	\$ 59,232.09
HAMMOND-WEISSGARBER, LORRIE M	\$ 48,202.26	\$ -	\$ 5,715.84	\$ 53,918.10
HEBERT, CHERYL L	\$ 53,938.85	\$ 1,106.32	\$ -	\$ 55,045.17
HEBERT, DAVID R	\$ 81,866.61	\$ 723.60	\$ 10,593.44	\$ 93,183.65
HENLEY, THOMAS B	\$ 50,918.22	\$ 37,319.82	\$ 2,083.50	\$ 90,321.54
HEWEY, BRIAN K	\$ 18,670.08	\$ -	\$ 159.12	\$ 18,829.20
HEWITT, LEIANE M	\$ 26,420.64	\$ -	\$ 1,026.17	\$ 27,446.81
HOAG, KRAIG C	\$ 60,721.50	\$ 10,815.67	\$ 4,534.65	\$ 76,071.82
HOLTON, CYNTHIA E	\$ -	\$ -	\$ 600.00	\$ 600.00
HORTON, MATTHEW S	\$ 64,742.09	\$ 7,519.57	\$ 22,664.54	\$ 94,926.20
HOTHAM, DAVID A	\$ 3,222.48	\$ -	\$ 2,137.44	\$ 5,359.92

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
HURD, JOYCE	\$ 157.50	\$ -	\$ -	\$ 157.50
HUSSEY JR, KEVIN	\$ 57,834.14	\$ 8,284.97	\$ 15,360.42	\$ 81,479.53
HYNES-BROCK, EVELYN	\$ 17,669.36	\$ 363.96	\$ 1,978.56	\$ 20,011.88
INDERBITZEN, PAUL E	\$ 625.00	\$ -	\$ -	\$ 625.00
JACQUES, JIMMY	\$ 48,296.04	\$ 8,238.25	\$ 1,887.20	\$ 58,421.49
JEFFERSON, COLLEEN A	\$ 63,449.36	\$ 8,921.55	\$ 7,143.68	\$ 79,514.59
JOHNSON, MICHAEL V	\$ 52,709.60	\$ 4,192.33	\$ -	\$ 56,901.93
KEENAN, CHRISTINA	\$ 13,102.13	\$ -	\$ -	\$ 13,102.13
KELLY, PATRICK J	\$ 49,510.98	\$ 11,435.62	\$ 2,105.82	\$ 63,052.42
KIMBALL, SHERRIE J	\$ 63,923.92	\$ -	\$ 5,915.84	\$ 69,839.76
KIRKLAND, DONALD N	\$ 76,042.04	\$ -	\$ -	\$ 76,042.04
KIRKWOOD, DEBRA M	\$ 64,741.76	\$ -	\$ 11,027.22	\$ 75,768.98
KNIGHT, RENATE M	\$ 168.75	\$ -	\$ -	\$ 168.75
KRONER, DIANA L	\$ 148.50	\$ -	\$ -	\$ 148.50
LABRIE, LISA M	\$ 100,317.48	\$ -	\$ 2,052.96	\$ 102,370.44
LAFFIN, JILL A	\$ 61,163.51	\$ 2,015.95	\$ -	\$ 63,179.46
LAFORTUNE, RAYMOND C	\$ 59,500.40	\$ 10,566.09	\$ 27,818.53	\$ 97,885.07
LAFORTUNE, TIMOTHY J	\$ 50,887.08	\$ 10,402.92	\$ 2,627.76	\$ 63,917.76
LAMARCHE, ROGER	\$ 96,650.35	\$ 26,893.30	\$ 10,142.13	\$ 133,685.78
LAMBERT, CODY T	\$ 81,426.37	\$ 10,821.92	\$ 30,407.21	\$ 122,655.50
LAMBERT, ERIC	\$ 78,963.24	\$ 5,514.42	\$ 3,127.80	\$ 87,605.46
LANDRY, GLORIA J	\$ 276.75	\$ -	\$ -	\$ 276.75
LAPPIN, JAMES H	\$ 52,090.09	\$ 6,653.57	\$ 3,965.60	\$ 62,709.26
LARIVIERE, ERIKA M	\$ 63,339.49	\$ -	\$ -	\$ 63,339.49
LATHROP, LEONARD T	\$ 700.00	\$ -	\$ -	\$ 700.00
LAVACCHIA, JAMES A	\$ 105,814.89	\$ -	\$ 5,799.69	\$ 111,614.58
LAVENTURE, ANTHONY J	\$ 63.00	\$ -	\$ -	\$ 63.00
LEAOR, GARRETT P	\$ 47,393.21	\$ 7,413.50	\$ -	\$ 54,806.71
LEARY, KATHLEEN A	\$ 1,445.50	\$ -	\$ -	\$ 1,445.50
LEBOR, ADAM J	\$ 50,472.36	\$ 6,484.49	\$ 5,884.92	\$ 62,841.77
LEMAY, GRACE E	\$ 21,358.19	\$ 54.09	\$ -	\$ 21,412.28
LEMAY, JACQUELYN E	\$ 50,999.78	\$ 4,636.24	\$ 400.00	\$ 56,036.02
LEVASSEUR, SANDRA	\$ 1,418.50	\$ -	\$ -	\$ 1,418.50
LEVER, MARGARET F	\$ 155.25	\$ -	\$ -	\$ 155.25
LEVESQUE, ELIZABETH A	\$ 272.25	\$ -	\$ -	\$ 272.25
LEVESQUE, KYLE M	\$ 75,550.02	\$ 24,374.25	\$ 3,130.66	\$ 103,054.93
LEWIS, MICHAEL P	\$ 50,063.04	\$ 13,642.79	\$ 4,785.34	\$ 68,491.17
LLOYD, DEREK S	\$ 86,792.88	\$ 2,966.47	\$ 3,905.74	\$ 93,665.09
LORING, CARRIE A	\$ 10,374.00	\$ -	\$ -	\$ 10,374.00
LYON, LISA M	\$ 5,971.63	\$ -	\$ -	\$ 5,971.63
MACNEIL, JUDITH A	\$ 20,084.85	\$ -	\$ -	\$ 20,084.85
MADEIROS, WAYNE	\$ 50,963.37	\$ 367.95	\$ 11,058.80	\$ 62,390.12
MADI, SABRINA A	\$ 56,615.60	\$ 1,636.25	\$ 2,194.00	\$ 60,445.85

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MALIZIA, STEPHEN A	\$ 132,761.14	\$ -	\$ 12,429.04	\$ 145,190.18
MALLEN, MICHAEL	\$ 67,030.27	\$ 252.83	\$ 15,791.30	\$ 83,074.40
MAMONE, SEAN	\$ 92,345.96	\$ 25,768.10	\$ 16,165.20	\$ 134,279.26
MARCOTTE, ALAN D	\$ 83,910.20	\$ 10,187.55	\$ 43,467.26	\$ 137,565.01
MARQUEZ, VALERIE	\$ 48,992.86	\$ 104.63	\$ 8,435.44	\$ 57,532.93
MARTIN, NORMAND G	\$ 252.00	\$ -	\$ -	\$ 252.00
MARTINEAU, MICHELE	\$ 6,750.00	\$ -	\$ -	\$ 6,750.00
MASSON, JUDITH L	\$ 180.00	\$ -	\$ -	\$ 180.00
MCCARTHY, JOSEPH D	\$ 14,723.40	\$ 165.91	\$ 442.40	\$ 15,331.71
MCCARTHY, MAUREEN E	\$ 209.25	\$ -	\$ -	\$ 209.25
MCELHINNEY, STEVEN C	\$ 96,007.66	\$ 4,197.18	\$ 23,294.96	\$ 123,499.80
MCGRANAHAN, JEAN A	\$ 234.00	\$ -	\$ -	\$ 234.00
MCGRATH, MARILYN	\$ 3,200.04	\$ -	\$ -	\$ 3,200.04
MCINNIS III, FRANCIS X	\$ 60,962.96	\$ 14,021.82	\$ 24,083.20	\$ 99,067.98
MCINTOSH, JAMES S	\$ 74,866.19	\$ -	\$ -	\$ 74,866.19
MCKEE, BETH N	\$ 74,200.81	\$ -	\$ 5,200.00	\$ 79,400.81
MCMILLAN, JANA M	\$ 55,212.40	\$ 298.58	\$ 863.60	\$ 56,374.58
MCMULLEN, AMY S	\$ 54,200.90	\$ 1,441.46	\$ -	\$ 55,642.36
MCNALLY, ROBERT W	\$ 75,513.03	\$ 14,103.17	\$ 22,807.57	\$ 112,423.77
MCSTRAVICK, PATRICK M	\$ 94,479.46	\$ 19,184.08	\$ 5,919.61	\$ 119,583.15
MCTAGGART, GAGE W	\$ 4,104.75	\$ -	\$ -	\$ 4,104.75
MEGOWEN, RACHELLE M	\$ 80,499.28	\$ 5,930.33	\$ 17,833.80	\$ 104,263.41
MEIANSON, DONNA	\$ 52,076.51	\$ 3,977.44	\$ 10,821.60	\$ 66,775.55
MENDOZA, MELISSA A	\$ 1,116.50	\$ -	\$ -	\$ 1,116.50
MERRILL, TYLER S	\$ 78,754.56	\$ 9,887.49	\$ 1,276.58	\$ 89,918.63
MICHAUD, JAMES A	\$ 108,869.07	\$ -	\$ 22,901.98	\$ 131,771.05
MILLER, HALLE A	\$ 3,903.25	\$ -	\$ -	\$ 3,903.25
MIRABELLA, JOHN J	\$ 82,382.56	\$ -	\$ 1,216.26	\$ 83,598.82
MOCCIA, ETHAN S	\$ 3,519.75	\$ -	\$ -	\$ 3,519.75
MOESEL, TANYA L	\$ 45,760.00	\$ 684.75	\$ 5,715.84	\$ 52,160.59
MORAN JR, JAMES T	\$ 78,643.51	\$ 9,949.38	\$ 6,698.79	\$ 95,291.68
MORIN, DAVID S	\$ 3,200.04	\$ -	\$ -	\$ 3,200.04
MORIN, TAYLOR C.	\$ 77,866.72	\$ 17,262.67	\$ 8,053.38	\$ 103,182.77
MORTENSON, CLARK J	\$ 1,287.50	\$ -	\$ -	\$ 1,287.50
MORTENSON, LIAM N	\$ 1,270.00	\$ -	\$ -	\$ 1,270.00
MORTIMER JR, PAUL W	\$ 55,718.22	\$ 3,454.55	\$ 2,127.64	\$ 61,300.41
MORTON, COLBY J	\$ 77,920.72	\$ 115.32	\$ 1,879.64	\$ 79,915.68
MUICAY, MICHAEL J	\$ 58,579.14	\$ 158.94	\$ 2,144.64	\$ 60,882.72
MUNROE, LOGAN J	\$ 4,260.00	\$ -	\$ -	\$ 4,260.00
NAPPO, KAREN M	\$ 8,997.91	\$ -	\$ 52.60	\$ 9,050.51
NAPPO, PASQUALE P	\$ 213.75	\$ -	\$ -	\$ 213.75
NARDONI, KATHERINE M	\$ 144.00	\$ -	\$ -	\$ 144.00
NAULT, SUZANNE M	\$ 1,530.00	\$ -	\$ -	\$ 1,530.00

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
NEFF, JERED I	\$ 78,834.32	\$ 9,343.65	\$ 12,947.49	\$ 101,125.46
NICHOLS, BRUCE	\$ 141.75	\$ -	\$ -	\$ 141.75
NICHOLS, CECILE	\$ 58.50	\$ -	\$ -	\$ 58.50
NIGZUS, WILLIAM DOUGLAS	\$ 16,997.68	\$ 80.01	\$ 1,738.92	\$ 18,816.61
NUTE, LISA A	\$ 1,352.00	\$ -	\$ -	\$ 1,352.00
O'BRIEN, BARBARA H	\$ 48,180.97	\$ 106.75	\$ -	\$ 48,287.72
OATES, JILLIAN T	\$ 63.00	\$ -	\$ -	\$ 63.00
OGIBA, JEFFREY M	\$ 58,559.66	\$ 20,303.12	\$ 2,390.04	\$ 81,252.82
OLENDZENSKI, CARA T	\$ 902.75	\$ -	\$ -	\$ 902.75
OLIN, PAUL D	\$ 56,175.42	\$ 9,204.86	\$ 2,073.60	\$ 67,453.88
ORDWAY JR, ROGER C	\$ 45,525.04	\$ -	\$ 15,835.90	\$ 61,360.94
ORENDORF, PAULA J	\$ 48,622.09	\$ -	\$ 2,866.24	\$ 51,488.33
ORTEGA, CECELIA M	\$ 53,018.56	\$ 4,777.85	\$ 15,066.66	\$ 72,863.07
OUELLETTE, JOSEPH A	\$ 45,681.21	\$ 7,324.60	\$ -	\$ 53,005.81
PAQUETTE, JAMES	\$ 111,273.14	\$ -	\$ -	\$ 111,273.14
PATTI III, ANTHONY B	\$ 28,446.66	\$ 2,320.60	\$ 1,560.03	\$ 32,327.29
PERKINS, ANDREW W	\$ 54,643.69	\$ 36,885.36	\$ 7,146.23	\$ 98,675.28
PERRIN, CHRISTOPHER R	\$ 46,191.93	\$ 6,519.00	\$ 1,715.46	\$ 54,426.39
PERVERE, CHRISTOPHER A	\$ 51,032.52	\$ 14,031.04	\$ 4,904.86	\$ 69,968.42
PETERSON, CHRISTINA M	\$ 64,997.45	\$ -	\$ 5,200.00	\$ 70,197.45
PETERSON, CONNOR T	\$ 8,765.88	\$ 101.25	\$ -	\$ 8,867.13
PETERSON, EDWARD P	\$ -	\$ -	\$ 1,150.00	\$ 1,150.00
PETERSON, RILEY G	\$ 460.00	\$ -	\$ -	\$ 460.00
PELTINATO, DENISE M	\$ 1,740.00	\$ -	\$ -	\$ 1,740.00
PILLA, LINDA W	\$ 70,903.84	\$ -	\$ 5,989.60	\$ 76,893.44
PINARD, STEVEN M	\$ 11,895.87	\$ -	\$ -	\$ 11,895.87
POOLE, HEATHER C	\$ 63,298.40	\$ 9,395.37	\$ 2,279.88	\$ 74,973.65
PROVENCAL, TOBY J	\$ 79,270.50	\$ 40,211.35	\$ 16,369.28	\$ 135,851.13
PUTNAM, CRAIG B	\$ 261.00	\$ -	\$ -	\$ 261.00
PUTNAM, DEBRA A	\$ 218.25	\$ -	\$ -	\$ 218.25
RADZIEWICZ, REBECCA L	\$ 351.00	\$ -	\$ -	\$ 351.00
RAMPINO, ELAINE F	\$ 65.25	\$ -	\$ -	\$ 65.25
RAMPINO, ROCCO A	\$ 65.25	\$ -	\$ -	\$ 65.25
REILLY, WILLIAM F	\$ 375.75	\$ -	\$ -	\$ 375.75
RICCA, MICHELE M	\$ 33,788.08	\$ -	\$ -	\$ 33,788.08
RICH, GREGORY C	\$ 82,242.36	\$ 14,598.16	\$ 3,319.02	\$ 100,159.54
RICHARDSON, JANET W	\$ 339.75	\$ -	\$ -	\$ 339.75
RILEY, KEVIN T	\$ 90,014.62	\$ 3,989.23	\$ 5,488.36	\$ 99,492.21
RODGERS, GARY	\$ 2,918.13	\$ -	\$ -	\$ 2,918.13
ROLFE, BETH J	\$ 139.50	\$ -	\$ -	\$ 139.50
ROTAST, MICHAEL N	\$ 81,979.25	\$ -	\$ 5,200.00	\$ 87,179.25
ROUTSIS, ANGELA P	\$ 4,634.75	\$ -	\$ -	\$ 4,634.75
ROUTSIS, SPYROS S	\$ 8,175.26	\$ -	\$ -	\$ 8,175.26

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ROY, KARA	\$ 3,200.04	\$ -	\$ -	\$ 3,200.04
ROYSTON, ADAM M	\$ 56,207.71	\$ 12,228.93	\$ 36,624.70	\$ 105,060.84
RUDOLPH, MICHELLE	\$ 11,630.34	\$ -	\$ -	\$ 11,630.34
RUFIANGE, MITCHELL JOSEPH	\$ 18,763.84	\$ 216.84	\$ 818.24	\$ 19,798.92
RYAN, MATTHEW J	\$ 2,445.00	\$ -	\$ -	\$ 2,445.00
SABETTI, STEPHANIE A	\$ 642.22	\$ -	\$ -	\$ 642.22
SANDIN, VICTORIA	\$ 48,342.36	\$ 262.35	\$ 163.24	\$ 48,767.95
SANTANA, XAVIER ST	\$ 3,266.25	\$ -	\$ -	\$ 3,266.25
SAVAGE, BENJAMIN T	\$ 53,870.76	\$ 26,517.72	\$ 2,224.02	\$ 82,612.50
SCHIBANOFF, HARRY A	\$ 267.75	\$ -	\$ -	\$ 267.75
SEABURY, SUELLEN E	\$ 121.50	\$ -	\$ -	\$ 121.50
SEVIGNY, ANYSSA D	\$ 48,854.40	\$ 2,856.94	\$ 2,703.00	\$ 54,414.34
SHANHOLTZ, LEONA	\$ 123.75	\$ -	\$ -	\$ 123.75
SHAW, VICTORIA L	\$ 61,896.24	\$ 8,322.80	\$ 7,232.80	\$ 77,451.84
SHEA, MELINA T	\$ 16,880.25	\$ 212.39	\$ 3,001.38	\$ 20,094.02
SHEIL, CAROL A	\$ 171.00	\$ -	\$ -	\$ 171.00
SHEIL, MARTIN C	\$ 171.00	\$ -	\$ -	\$ 171.00
SILVER, ANDREW J	\$ 50,612.40	\$ 30,682.99	\$ 2,084.40	\$ 83,379.79
SIMMONS, TRACEY L	\$ 59,794.08	\$ 3,211.95	\$ 2,326.08	\$ 65,332.11
SIMPSON, LIAH R	\$ 3,620.50	\$ -	\$ -	\$ 3,620.50
SITEMAN, MICHAEL	\$ 64,683.42	\$ 8,319.71	\$ 12,990.47	\$ 85,993.60
SMALL, DUSTIN E	\$ 52,965.61	\$ 5,073.24	\$ -	\$ 58,038.85
SMITH, DEBRA	\$ 105.00	\$ -	\$ -	\$ 105.00
SOJKA, ANNE L	\$ 63.00	\$ -	\$ -	\$ 63.00
SOSA, LEANDRO A	\$ 64,089.68	\$ 7,557.64	\$ 36,044.71	\$ 107,692.03
SPIRDIONE, WILLIAM J	\$ 213.75	\$ -	\$ -	\$ 213.75
STAFFIER-SOMMERS, DONNA L	\$ 53,971.62	\$ 1,389.12	\$ -	\$ 55,360.74
STAWECKI, MARK W	\$ 45,531.25	\$ 155.98	\$ -	\$ 45,687.23
STEVENS, SCOTT D	\$ 48,006.45	\$ 16,170.11	\$ -	\$ 64,176.56
STICKNEY, DOREENA M	\$ 53,616.51	\$ -	\$ 12,429.04	\$ 66,045.55
STODDARD, DEBRA A	\$ 546.75	\$ -	\$ -	\$ 546.75
STROUT-LIZOTTE, CHRISTINE M	\$ 43,427.35	\$ 640.85	\$ 5,715.84	\$ 49,784.04
SWEENEY, CHRISTINA D	\$ 38,882.41	\$ 135.80	\$ 6,478.24	\$ 45,496.45
SWEENEY, MARISSA	\$ 8,500.13	\$ -	\$ -	\$ 8,500.13
TAMBOURIS, TYLER M	\$ 63,335.68	\$ 15,119.47	\$ 26,566.78	\$ 105,021.93
TESSIER, JOSEPH D	\$ 54,606.51	\$ -	\$ 16,030.68	\$ 70,637.19
THOMAS, MAX O	\$ 3,705.00	\$ -	\$ -	\$ 3,705.00
THOMPSON, LINDA LEE	\$ 175.50	\$ -	\$ -	\$ 175.50
THOMPSON, SCOTT J	\$ 175.50	\$ -	\$ -	\$ 175.50
TICE, SCOTT J	\$ 115,425.84	\$ -	\$ 8,949.38	\$ 124,375.22
TOBIN, KYLE D	\$ 4,102.36	\$ -	\$ 824.92	\$ 4,927.28
TODISCO, GINA M	\$ 828.75	\$ -	\$ -	\$ 828.75
TOPPER, MATTHEW G	\$ 82,055.91	\$ 10,815.96	\$ 9,783.79	\$ 102,655.66

Town of Hudson, NH
Employee Earnings
January 1, 2022 to December 31, 2022

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
TRICKETT, JESSICA A	\$ 47,054.21	\$ 3,745.19	\$ 2,804.60	\$ 53,604.00
TUFTS, CHRISTOS C	\$ 2,913.75	\$ -	\$ -	2913.75
TWARDOSKY, JASON A	\$ 105,814.73	\$ -	\$ 23,003.16	128818.19
VACHON, MICHELLE E	\$ 64,243.52	\$ -	\$ 13,452.28	77695.8
VAICOURT, ANDREW T	\$ 79,347.81	\$ 13,400.35	\$ 5,679.18	98377.34
VENETOS, DEMITRI E	\$ 48,227.76	\$ 4,713.35	\$ 5,818.86	58759.97
VEZOS, BARBARA A	\$ 249.75	\$ -	\$ -	249.75
VOTOUR, GINA M	\$ 3,950.10	\$ -	\$ 158.40	4108.5
WALSH, KEVIN M	\$ 177.75	\$ -	\$ -	177.75
WHITNEY, RUTH ELLEN	\$ 840.00	\$ -	\$ -	840
WHITNEY, ZACHARY D	\$ 66,151.44	\$ 7,063.79	\$ 6,832.66	80047.89
WHITTEMORE, MAGDALENA	\$ 26,744.28	\$ -	\$ 1,332.98	28077.26
WILLARD, DOMINIC J	\$ 4,075.50	\$ -	\$ -	4075.5
WILSON, KATHLEEN	\$ 58,859.54	\$ 735.82	\$ 10,077.60	69672.96
WINSOR, ALAN	\$ 47,737.22	\$ 1,466.49	\$ 2,431.80	51635.51

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2021 through June 30, 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
T01719	2-Way Communications Services Inc	\$238620.00
T01721	36 Fox Hollow Hudson LP	764.54
TV2150	6 Wentworth Drive Owner LLC	322.77
TV0510	6 Wentworth Drive Realty Corp.	53.75
C02700	7CS Consulting, LLC	475.00
A00128	96 Amherst Street Realty LLC	2725.00
A00129	A & B Tire Service Inc	10388.25
A01939	A. S. A. P. Fire & Safety	755.00
A00135	A/D Instrument Repair, Inc.	5723.54
A00100	AAA Police Supply	9268.50
A00112	AAA Pump Service Inc	1512.00
A00137	Abbott Laboratories	1611.45
A00133	Able Air Corporation	208.50
A00405	Accurate Instrument Services	40793.00
A00136	ADT Security Services, Inc.	1624.56
TV2264	Advanced Spa & Pool Corp.	237.00
A00146	Advanced Workplace Strategies Inc	3647.05
A00658	AE Commercial Diving Services, Inc.	20000.00
A00666	Affiliated HVAC Services LLC	4977.00
A00671	Affinity LED Light LLC	190.00
A00664	AFSCME Council #93	20346.33
A00678	AFSCME, AFL-CIO	15.00
A00593	AGAS MFG INC	289.50
A00672	Air Cleaning Specialists	5594.88
A00670	Airex Corporation	387.76
A00676	Airgas USA LLC	44.18
A00715	Alec's Shoe Store, Inc.	6377.85
A00728	Alert - All Corporation	366.00
A00023	Alex Jordan	7000.00
A00730	Alexis Fire Equipment Company	271496.00
TV2295	Alio, Patricia	19.47
A00759	Allard, Eric	90.00
A00010	Alliance for Community Media	800.00
A00784	Allison, Brian	405.00
A00816	Altitude Trampoline Park of	1105.00
A00827	Alvirne High School	228.00
A00829	Alvord, Denise	225.00
A00812	Amazon.com	58996.36

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
A00817	Ambrose Equipment Co Inc	\$3876.16
A00872	American Flagging & Traffic Control	8083.10
A00923	American Planning Association	607.00
A01094	American Red Cross	3000.00
A00808	America's Pets, LLC	132.75
A00840	Amerigas Propane LP	321.05
A01678	Anco Engraved Signs & Stamps	47.90
A01673	Anderson, Craig	44.22
TV2061	Anderson, Eddie	337.05
TV2137	Anderson, Scott	35.21
A01786	Animal Control Officers Assoc of NH	205.00
A01789	Animal Rescue League	300.00
A01830	Anne's Country Florals, Inc.	310.00
A01840	Antifreeze Technology Systems	476.50
A01843	Anzalone, Edward	1650.00
A01908	Aqualogic Inc	1400.00
A01907	Arc Source Welding Equipment &	1515.75
A01917	Arcomm Communications	721.42
A01954	Arlington Coal & Lumber Co	66.79
TV2284	ARSENAULT, JEAN	50.54
A01268	ASCAP	390.00
TV1939	Asimakopulas, Doris	184.00
L00529	AT NEW HAMPSHIRE, LLC	793.72
A02001	AT&T	1161.09
TV2274	ATALLAH LAW FIRM LLC	3113.46
A0199	ATG Manchester LLC	397251.02
A02390.FIRE	Auto Zone	3487.40
A02391.HWY	Auto Zone	518.75
A00235	Axiom Partners Inc	1107.22
A00245	Axon Enterprise Inc	35293.30
L00077	B & B Engineering Corp.	544.00
B00077	B & H Photo-Video	6976.15
B00080	B & S Locksmiths, Inc.	6.00
B00174	BAHR Sales Inc.	9819.82
B00181	Ballard Mack Sales & Service Inc	1161.52
B00198	Balukonis, Paul E.	3085.22
TV2265	Barbato, Sarah	125.00
B00299	Baron's Major Brands LLC	938.99

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2201	Bastek, Kimberly	\$27.19
TV2179	Bates, Martin	1.22
B00632	Batteries Plus Bulbs	582.81
I00817	Battery Specialist on NH	517.07
B00635	Bauchman's Towing Inc.	725.00
B00637	Bavaro, James	70.00
B00639	Baxter Healthcare Corporation	4924.00
B00083	BciCapital Inc	64962.71
B00733	Benefit Stategies LLC	86330.56
B00743	Benner, Craig	212.50
B00736	Ben's Uniforms	13986.00
TV2271	Benson, Rebecca	110.00
B00741	Benton, Stephen R.	1459.57
B00765	Bergeron Protective Clothing, LLC	12768.85
TV2210	Best Bet Stateline	465.00
B00880	Best Ford, Inc.	2541.82
B00888	Best of Times	1406.00
TV2230	Beyer, Barbara	196.89
B01020	Big Brothers / Big Sisters of	3000.00
B01109	BlackPoint Tactical, LLC	50.99
B02000	Blazon, Matthew	737.41
B01287	Bobcat of New Hampshire	4835.47
TV2208	Bohler Engineering MA, LLC	460.00
B01322	Boisvert, Guy R.	686.74
B01325	Boisvert, Priscilla	686.74
TV2214	Bonhomme, Daniel	42.71
B01361	Borden & Remington Corp	44589.14
B01453	Boston & Maine Corporation	225.00
B01380	Boston Red Sox	1480.00
B01487	Boucher, Stephen	2194.24
B01500	Bound Tree Medical, LLC	25053.53
B01483	Bourque, Kenneth	1030.00
B01622	Bowen, Madelyn E	1653.00
B01623	Bowen, Michaella	782.00
B01640	Box Alarm Grilles LLC	1178.00
B01669	Boyer's Auto Body	3813.00
B01723	Bradley Tree and Landscape LLC	1725.00
B01733	Braley, Charles J	924.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2245	Breen, Linda M., TR.	\$234.44
B00030	Brenntag Lubricants LLC	5293.61
B02001	Brewer, John A.	731.21
B02003	Brian Mason Electric	11212.86
B02007	Bridges	4000.00
B02017	Brimar Industries	429.54
B02018	Bristol Environmental Inc	1100.00
B00228	Broderick, Patrick	597.96
B02256	BROX Industries, Inc.	933129.24
B02319	Bucknam, Cole	140.00
B02321	Bucks County Community College	500.00
TV2291	Burke, Ryan	30.00
TV2292	Burns, Kelly	225.00
B02795	Busnach, Mallory	898.00
TV2155	Busnach, Naomi	19.00
B02807	Buttrick, Bruce	125.00
C00108	C & M Machine Products	199.50
C00112	C A Turner Co Inc	778.80
C00077	C. H. I. P. S.	3000.00
C00109	C.N. Wood Enviro, LLC	4447.14
C00195	Cahill, Thomas	55.00
TV2266	Caiazzo, Taylor	125.00
C00256	Calibre Press	259.00
C00259	Callahan Jr, John M	150.00
TV2196	Calzini Robert or Lamerche Laura	16.40
C00275	Camerota Truck Parts	8505.38
C00286	Campbell, Evelyn	313.00
C00288	Campbell, Gavin	293.00
C00307	Candia Springs LLC	2117.00
C00333	Canobie Lake Veterinary Hospital	180.00
C00334	Canon Solutions America, Inc.	2371.00
C00337	Canon Solutions America, Inc.	185.00
C00425	Capital Alarm Systems, Inc.	1433.00
W00151	Capital One	20519.45
TV2228	Carbo, Carolyn	19.80
C00590	Carey, Dorothy	44.47
C00033	Carle, Ann	37.06
TV2222	Caron, Matt	69.69

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C00607	Carpentier, Kathryn	\$83.73
C00645	Carter, Dolores J.	731.21
C00647	Carter, Neal	1614.11
C00657	CASA of NH	500.00
TV2181	Cassalia, Marie L.	90.85
C00660	Cayot, David	600.00
S01126	CDM Smith, Inc.	8000.00
C00799	Cellebrite Inc	4241.68
C01015	Central Realty, Inc.	165.42
C01043	Chadwick-BA Ross, Inc	46300.51
C01052	Chaisson, Heather	34.71
C01055	Chalk, Charles	530.30
C01059	Champa, Steven Robert	1650.00
C01057	Chapman, Charles	885.00
C01098	Chaput, Everett	2335.68
TV2246	Charest, David Michael	352.47
C01100	Charles & Cross Street Assoc., LP	178.00
C01232	Chartier, Cheryl	198.90
TV2184	Chase Shelly or Greg	145.20
C01239	Checkmate Workforce Solutions	2680.00
C01249	Chelmsford Auto Electric, Inc.	1131.00
TV2180	Cherkaoui, Aicha	100.00
C01266	Chick Beaulieu, Inc	1600.00
C01605	Cialek, John	183.72
C01641	Cintas Fire 636525	2643.08
C01640	Cintas First Aid & Safety LOC#779	3308.54
C01664	Citizens Bank	47279.81
C01671	City of Boston	500.00
C01578	Clarenbach, Brian	125.00
C01701	Clarke, Daniel	494.95
C01702	Clarke, Daniel J.	634.95
C00080	Claydon, John	38.30
C01748	Clinical 1 Home Medical	1542.78
C00102	CMA Engineers Inc	14446.06
C00148	Cochran Esq., John B.	2000.00
TV2247	Cockerline, Richard	325.54
TV2226	Coglin, Denise	30.58
C01991	Cole, Patricia M.	731.21

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2285	COLLINS, BETH	\$30.00
TV2286	COLLINS, CINDY	344.00
C02225	Collins, Sylvie L.	3579.00
TV1255	Collins, William	209.36
C02229	Colonial Ford Inc.	131231.25
C00023	COLUMN SOFTWARE PBC	433.13
C02333	Comcast	23882.75
C02341	Commission of Accreditation For Law	7670.00
C02342	Commonwealth of Massachusetts	1.50
C02388	Comm tank Inc.	2200.00
C02508	Concord Nissan Inc	3930.92
C02504	Concrete Systems Inc.	3271.00
C02673	Connor, James	807.06
C02649	Consolidated Communications	72030.18
C02652	Consolidated Utility Equipment Svc.	1705.00
C02763	Continental Paving Inc.	82885.11
C02771	Contoocook River Canoe	626.40
C02775	Control Technologies, Inc. NH	8817.90
TV2267	Cook, Craig	125.00
TV2269	Cook, Jason	110.00
C02926	CoreLogic Tax Service	41596.67
TV2169	Corley, Amanda	185.00
C06408	Cormier, David	78.33
C02956	Costa, Matthew	141.05
TV2173	Cottrell, Ann	23.95
C03021	Coulombe, Claude	1129.14
C03050	Country Brook Farms	471.85
TV2217	Courounis, Eric	401.71
TV2238	Couture, Christy	65.00
C03081	Couturier, Tom	1250.00
TV2033	Cox, Laurin	23.89
C03086	Crash Data Group, Inc.	1250.00
C03099	Creative Office Pavilion	261.92
TV1869	Crichton, David	128.70
C03129	Crisp Contracting, LLC.	2000.00
C03135	Crocker Jr., David A	273.00
TV2166	Cronin, Bisson & Zalinsky, P.C.	185.00
TV2143	Crooker, Kevin Barry	66.50

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C00185	CRT Management LLC	\$5717.23
C03470	Cummings, Allison	245.10
TV2156	Cunniff, Timothy	17.80
C03614	Cut-Rate Batteries LLC	206.00
C04059	CyberReef Solutions Inc	6459.38
C04060	Cyn Oil Corporation	1872.00
TV2250	Czapiga, Michelle	23.92
D00070	D & R Towing Inc.	590.00
D00331	Daigle, Bruce	111.10
D00405	Daniel Webster Council, Inc.	446.28
TV2273	DANTON, CAITLIN CARTER	125.00
TV1834	Danton, Frank	125.00
D00414	Datamars Inc	270.89
TV2165	Debreceeni, Richard	175.00
D00507	Deco, Inc.	2716.00
TV1206	Deer Creek Development LLC	3804.73
D00514	Dell Marketing L.P.	289.00
D00525	Delos Reyes, Sarah	149.95
D00535	Deluxe	331.94
D00547	Demanche, Jon	126.57
TV2204	Demers, Richard and Kathleen	207.53
D00543	Deng, Pharith	300.00
D00557	Dennis K. Burke, Inc.	301870.38
D00571	Dependable Lock Service, Inc.	229.47
D00573	DePloey, Brian	100.00
D00577	Derhak, Kevin W	145.00
TV1836	DeRocco, Amy	125.00
D00583	Derry & Webster LLC	850.00
TV2255	Devost Reno	710.28
D00630	Dhima, Elvis	139.97
D00780	Dig Safe System, Inc.	6333.54
D00842	Dionne, Eric	73.00
TV2197	Dionne, Jennifer	27.19
D00868	Diversified Inspections / ITL	1759.24
D00869	DLT Solutions	2840.12
D00876	Dobens, David K.	530.30
D00883	Doherty, Ronald G.	1240.00
D00882	Dolan, Ashleigh	257.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
D00890	Donahue, Tucker & Ciandella, PLLC	\$766.00
D00980	Donald Provencal	1206.97
D00897	Donovan Equipment Co., Inc.	908.53
D00899	Donovan Spring Co., Inc.	6198.30
TV2161	Douglas, Sasha	80.34
D00940	Dowd, David W. Jr.	405.00
D00965	Dowgos, John	435.00
D00975	Downey, Jason	928.28
D01046	Draper, Dana C.	595.00
D00093	DRI Refrigeration LLC	532.00
D01298	Drummond Woodsum & MacMahon	17144.89
D00078	DS Services of America, Inc	627.57
D01150	Dube, Allan	210.49
D01336	DuBois & King, Inc.	50583.33
D01348	Dubuque, Madisyn	313.00
D02005	Durham, Calvin P.	663.00
D08718	Durham, Jacoby	113.00
D02115	Dyac, Charles	1155.71
E00009	Earl, Robert A.	530.00
TV2262	Early, Thomas Tr.	2751.61
E00061	Eastern Industrial Automation	959.75
E00069	Eastern Minerals, Inc.	256528.08
E00106	Eaton, Gail	3588.00
E00112	Eberl Iron Works, Inc.	1299.10
TV2248	Edmonds, Colette	60.00
E00161	Edwards, Josh	316.80
E00200	Electric Light Company	13298.00
E00221	Elite K-9, Inc.	134.78
TV2215	Elliott, William J	53.50
TV2268	Ellis, Megan	125.00
E00330	Emblem Enterprises Inc.	312.01
E00348	Emergency Education Consultants LLC	15834.00
TV2240	Emery, Addison	60.00
E00340	Empey, Richard	158.67
E00493	Entropy Technologies LLC	1272.50
E00495	EPA, LLC	3334.32
E00515	Equipment East LLC	19950.00
TV2261	Erickson, Jeanette E.M. Tr.	2643.78

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2174	Escott, Barbara	\$21.51
E00736	ESRI	7150.00
TV2138	Ethier, Brian	53.02
E00759	Everett J. Prescott, Inc.	5951.00
E00764	Eversource Energy	435376.71
TV2188	Eyecor Contruction, LLC	54.00
F00080	F.B. Hale	7776.48
F00120	F.W. Webb Company	39447.28
G01430	Family Promise of Southern NH	3000.00
F00177	FAST Rescue Solutions LLC	10960.00
F00140	Faulkner, Jeremy	359.00
F00153	FBI - LEEDA	1390.00
F00200	Federal Express Corporation	452.96
TV2202	FG Healthcare Services, LLC	4449.78
TV2299	Filhos Facilities Services LLC	78.50
F00308	Fire Alarm & Saftey Technologies	6122.75
F00365	Fire Tech & Safety of N.E.	20.00
F00341	Firefighters Merchandise, LLC	3980.36
F00340	Firehouse Magazine	42.00
F00367	Firematic Supply, Inc.	21104.98
F00421	First Student Inc.	12800.00
F00422	FirstLight	24117.83
F00426	Fisette Small Engine	23579.55
F00427	Fisher Auto Parts	2382.82
TV2241	Fitzgerald, Ryan or Amanda	95.41
TV2237	Flanders, Claudia	60.00
F00762	Fleet Ready Corporation	483.00
F00761	Fleetmasters Sales & Service LLC	13558.37
F00760	Fleetpride, Inc.	69.92
F00825	Flowers On The Hill	50.00
TV2149	Flynn, Evelyn	17.29
F00854	Flynn, Matthew	600.00
TV2272	Fontaine, Jonathan	10.69
F01020	Ford Motor Credit Company LLC	46919.22
F01016	Ford of Londonderry	14260.04
TV1896	Forrence Sr, Jess	478.62
TV2200	Forrence, Charles and Kenneth	439.02
TV2192	Forte, Christine	1631.62

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
F01103	Francis R Fox Jr	\$450.00
F01160	Francisco, Mark	623.00
F01161	Francisco, Mia	1000.00
F01190	Franklin Paint Co., Inc.	2619.25
TV2251	Freda, Thomas	31.03
F01668	Frumppkin, Joshua	13.95
F01774	Full Circle Forestry, LLC	3317.50
F01882	Fun City Trampoline Park LLC	2070.00
C03000	Fuss & O'Neill Inc	191637.69
TV2243	G5 Infrared LLC	28.72
TV2194	Gagne, Richard	46.99
G00177	Gagne, Ty	1080.00
TV2168	Gagnon, Michele	22.30
TV2140	Gamache, Paul H	27.19
G00344	Gannon, Stephen	70.00
TV2252	Garneau, Jennifer	23.89
G00359	Gate City Fence Company, Inc.	30162.00
G00363	Gateways Community Services	2000.00
G00373	Gauthier, JoAnne	1000.00
TV2160	Gavlak, Luz and Russel	13.20
TV2287	GEBING, BRYSON	75.00
G00444	Genalco Inc	10519.54
G00475	Gendron, Richard E.	1072.21
G00500	General Code Publishers	2795.00
TV2139	Genest, Jonathan	66.36
G00595	Geocell, LLC.	635.00
C03121	George S Coyne Chemical Co Inc	2862.00
G00060	GFWC - Hudson Jr. Woman's Club	714.00
G00720	Gilbert Driveline Services & Supply	1697.12
G00737	Gilbert, Charles L.	1417.95
TV2253	Gilbert, Patricia	36.75
G00746	Girard, Corey	35.17
G00749	Glaser, David	300.00
G00759	Glenn, Warren	893.15
G00767	Global Public Safety LLC	61093.51
G00184	Globe Cap LLC	2620.00
G00797	Gold Title, PC	3016.66
G00800	Goodale's Bike & Ski, Inc.	1576.08

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
G00807	Goodwyn, Tracy	\$46.31
G00831	Gosselin, Ethan	171.00
TV1810	Gosselin, Jeff	110.00
G00851	Gosselin, Michael	57.39
G00875	Govconnection, Inc.	17304.31
G01743	Graham, Brendan	211.00
G01250	Graham, Donna	480.00
G01257	Grainger	8762.53
G01886	Grand Rental Station	801.16
C01275	Granger, Dennis & Maureen	119.59
G01335	Granite State Glass	917.00
G01343	Granite State Police Career	2225.00
G01354	Granite State Sewer & Drain Cleanin	1545.00
G01366	Grant Management USA	595.00
G01368	Grant Writing USA	455.00
TV2225	Gray, Elizabeth	3.58
G01418	Greater Boston Police Council	306.00
G01431	Greater Nashua Mental Health Center	9000.00
G01432	Grebinar, Kevin	892.31
TV2281	GREENFIELD, MELISSA	148.49
G01480	Greenwood, Timothy	130.45
TV1788	Groover, Brit	125.00
G01733	Groth, Brian	764.58
G01748	Guerriero, James	180.00
G01333	Guertin, Robert	969.00
TV2191	Hagan, Louis	36.26
H00303	Hampshire Fire Protection Co., Inc.	410.00
H00428	Harbor Homes, Inc.	5000.00
H00450	Harold Estey Lumber, Inc.	2176.00
TV2229	Harriman, Merrill	213.66
H00522	Harris Computer Systems	48542.54
H00532	Harris Computer Systems Forms	421.60
H00527	Harris Trophy	210.30
H00510	Harris, Steve	1135.00
H00531	Harrison Shrader Enterprises, LLC	42006.62
H00528	Harry W. Wells & Sons Inc.	6224.10
TV2146	Hayes, Daniel	37.89
H00565	HealthTrust	3661090.59

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
H00561	Hebert, Cherie	\$130.90
H00639	Hennessy, Anna	414.00
H00611	Heritage Crystal Clean	290.34
H00593	Hiffler, Kim Sara	418.18
H06222	Higgins Office Products, Inc.	2386.00
TV2221	Hiller, Kristopher	27.19
H00677	Hillsborough County Chiefs of	50.00
H00854	Hillsborough County Treasurer	3861983.10
H00864	Hillyard	3859.43
H01021	Home Depot Credit Services	7082.32
H010552	Home, Health & Hospice Care	10050.00
H01238	Howard, Garrett	349.00
H01227	HP Fairfield, LLC	34641.99
H01350	Hudson Animal Hospital, Inc.	1977.97
H01445	Hudson Chamber of Commerce, Inc.	970.00
H01449	Hudson Community Food Pantry	7000.00
H01481	Hudson Fish & Game Club Inc	500.00
C01993	Hudson Mobile Estates	535.00
H01754	Hudson Police Employee Association	26740.00
H01756	Hudson Police Relief Association	570.00
H01755	Hudson Police, Fire and	11130.00
H01838	Hudson Quarry Corp.	5867.02
H01950	Hudson School District	44643077.08
H02200	Hudson Trophy Company	4208.50
H02250	Hudson True Value Hardware	10686.78
H02450	Humane Society for Greater Nashua	5000.00
TV2136	Hunter, Cynthia	22.54
H02552	Huntress Uniforms	1774.00
I00015	IAAO	560.00
I00805	IACP - Membership	190.00
I00025	IAFC	305.00
I00189	Impact Fire Services LLC	670.00
I00200	Imperial Bag & Paper Co LLC	3899.78
I00344	In the Line of Duty	1095.00
I00290	Independent Electric Supply	163.46
I00035	Inderbitzen, Paul	351.62
I00755	Industrial Protection Services, Inc	18526.96
I00758	Industrial Traffic Lines, Inc.	36230.49

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
I00759	Infantino, Scott	\$2265.00
I00797	Innovative Surface Solutions	5867.04
I00787	Inside the Tape	295.00
I00799	INTAPOL Industries Inc	636.96
I08012	International Code Council	145.00
I00820	International Systems Consultants,	47278.52
I00843	Interstate Water & Wastewater	159020.00
I00841	Invoice Cloud Inc	487.90
I00195	IPMA Assessment Services	707.00
I00870	IWorQ Systems Inc	9800.00
TV2209	J & J Gove Development, LLC	275.75
J00161	Jacques, Jimmy	58.10
TV2152	Jarvis, Danielle	75.00
J00199	JAS Industries LLC	12811.30
J00400	Jefferson Solutions, Inc.	4000.00
J00360	Jefferson, Colleen	99.95
TV2172	Jersey Mike's	1217.70
TV2190	Jim Allard Contracting, LLC	287.28
M01654	Joan M. Walsh	33.45
J01000	John Kostro	1830.00
J00964	Johnson Jr, Robert	780.00
J00963	Johnson, Michael	103.76
J01009	JOK's Auto Sales & Service Inc.	150.00
T01602	Jonathan Phaneuf	492.50
TV2187	Jones, Sally	77.50
J01495	Jordan Equipment Co.	7109.45
TV2288	JOVIAK, KIMBERLY JANE	70.50
J01634	Justice Clearinghouse, LLC	1420.40
K00036	Kaeser & Blair Inc	215.89
N03588	Kamco Lock Solutions	1473.20
K00064	Kansas State Bank	170371.63
TV2256	Karugu, Lee M.	867.36
K00067	Kase Printing, Inc.	7991.20
K00105	Keach - Nordstrom Associates, Inc.	6900.00
K00125	Kearns, Timothy	851.53
K00013	Keegan B Demers	1000.00
K00285	Kehoe, Christine	4785.00
K00319	Kelleher, Cherylann	591.92

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
K00340	Keller, Matthew	\$64.57
TV2157	Khot, Vikas	99.79
K00997	Kimball Midwest	3391.46
K01155	Kirkland, Donald	125.00
K01242	Knee, Louise L	14575.00
K01234	KnowBe4 Inc	4802.40
TV2297	Korizis, Marina	300.00
TV2293	Koushaki, Effat	325.00
K01299	Kronos Inc.	1832.44
K00015	KRT Appraisal LLC	35718.75
K01293	KT Cycles LLC	6132.93
TV2213	Lafortune, Tim	100.00
TV1815	LaFrance, Noelle	110.00
L00150	Lambert, Cody	597.96
TV2193	Lambert, Michael or Sharon	55.22
L00175	Lamonica, Tony	135.00
TV2234	Landry, Phillip and Meredith	27.19
L00236	LaRiviere, Erika	25.00
TV2282	LAROCHE, SUSAN	120.00
TV0822	Laroe, Jill	125.00
L00252	Laser Technology, Inc	112.00
L00258	Latham, Rick	45.00
L00265	Latulippe, Shawn	500.00
L00284	Lavacchia, James	217.93
L00347	Lavoie, Jason	2335.68
TV1317	Lavoie, Pam	44.47
TV2276	LAW OFFICE OF RICHARD SHEA	3944.13
L00279	LCI Global LLC	920.00
TV2195	Lehoullier, Edward	1413.56
TV2235	Lemire, Emily	130.00
TV2275	LERETA TAX SERVICE	2384.85
L00278	Levasseur, Sandra	34.99
L00511	Levesque, Kyle	450.00
L00410	LexisNexis Matthew Bender	2548.17
L00411	LexisNexis Risk Solutions	1890.25
L00045	LHS Associates, Inc.	9319.99
L00700	Liberty Utilities	65490.83
L00706	Liberty Utilities/National Grid Gas	892.50

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
L00579	Life Safety Fire Protection Inc	\$2992.00
L00692	Lionel's Wheel Alignment, Inc.	150.00
L00697	Lischinsky, Adam	288.75
L00704	Lloyd, Derek	79.82
TV2270	Lombard, Samantha	110.00
TV2147	Lopez, Lucille	25.00
L02254	Low, Richard F.	309.62
L02270	Lowell Sun	707.75
L02275	Lowes	4705.63
L03490	Lynn Card Company	574.00
M00055	M & M Electrical Supply Co.	5623.84
H01737	M & M Francoeur & Sons, LLC	2274.00
M00040	M. B. Maintenance, Inc.	3010.00
M00053	M. J. Grainger Engineering, Inc.	1200.00
M00061	M.S. Foster & Associates, Inc.	735.54
M00179	MacDonald, Scott	3085.22
TV2170	MacGillivray, Keith	190.00
M00183	Mach 5 Group	21118.85
TV2216	MacNeil, James F	15.55
M00227	Madeiras, Wayne	100.00
TV2244	Maguire, Francis J. JR.	500.00
M00315	Maine Association of	40.00
M00317	Maine Oxy/Spec Air	1429.13
M00356	Mammoth Lumber	384.00
M00360	Mamone, Sean	184.47
M00396	Manchester Suburban Basketball Leag	2000.00
M00502	Manning, Sean	11150.00
M00430	Manzi, Janice S	610.00
TV2164	Marcie Bailey	50.00
M00522	Marcotte, Alan	180.35
M00740	Marshall & Swift	1243.15
M00739	Marshall, Richard	731.21
M00766	Mass. Chapter of IAAO Inc.	25.00
TV2051	Matthews, Charles	144.87
M01093	Max Properties LLC	1103.00
M01078	Maynard & Lesieur, Inc.	25676.63
TV2218	Maynard, Michael	21.73
M00020	MB Tractor & Equipment	3039.58

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2280	MCCARTHY, KATHRYN OR RICHARD	\$124.00
M01182	McCobb, Helen	265.15
M01181	McCobb, Scott P.	686.74
M00399	McDevitt Trucks	25273.23
M01187	McElhinney, Steven	592.50
M01212	McIntosh, James Scott	1027.44
M01224	McKee, Beth	79.00
M00059	McLane Middleton,	5000.00
TV0655	McTaggart. Griffin	690.00
TV1047	MDR Rehab & Development LLC	19.96
TV2219	Mealey, Doreen	124.86
TV2142	Meals on Wheels	3835.00
M01272	Megowen, Rachele	300.00
M01280	Meier, Nancy L.	965.73
M01283	Melanson, Richard	347.45
M01291	Mello Consulting & Training LLC	275.00
TV2198	Melo, Rigoberto	1836.61
C01251	Melpport LLC	25644.65
M01412	Merrill, Tyler	596.47
TV1501	Merrimack Real Estate Investors LLC	445.00
M01477	Merry Maids of New Hampshire	15960.00
TV1492	Michaud, Tom	23.62
M00138	MIKE MCDONALD	1000.00
M01650	Mill Metals Corporation	5522.00
M01646	MILLER, BRIAN	90.00
TV2182	Miller, Michael	83.72
M01686	Millette, Andrew	800.00
M01649	Milton Rents Inc	23825.00
M01667	Minuteman Press	23487.68
M01672	Mission Communications LLC	4422.04
I00150	MissionSquare Retirement	298904.00
M01710	Monadnock Mountain Water, Inc.	1004.50
M01708	Monarch Plumbing & Heating LLC	3430.00
M01742	Moreau, Nathan S.	13510.70
M01740	Morency, Robert	13.50
TV1724	Morgan Advanced Ceramics Inc	439.31
M01753	Morin, David	2255.42
M01759	Morin, Duane	686.74

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2021 through June 30, 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
M01783	Morris, Michael J	\$4440.00
M01782	Morton, Colby	534.22
M01795	Mosaic Technology	20780.03
M01902	Motorola Solutions, Inc.	4712.87
M01915	Motorola Solutions, Inc.	66865.37
TV1525	Mulligan, Amanda	125.00
M02245	Municipal Code Corporation	5600.00
M02267	Municipal Management Assoc. of NH	110.00
M02285	Municipal Resources, Inc.	17039.70
M02329	Murphy, Dennis, Jr.	936.00
M02225	Murray, Shawn	2500.95
TV1816	Nadeau, Kara	110.00
TV2289	NAISH, JULIE	30.00
TV0735	Napp Realty Trust	8478.25
TV2223	Narbonne, Robert	71.50
N00747	Nashua Farmers' Exchange, Inc.	539.90
N01075	Nashua Soup Kitchen & Shelter, Inc.	7500.00
N00403	Nashua Transit System	19143.72
N00400	Nashua, City of- Sewer Services	642386.63
N01896	National Water Main Cleaning Co.	243657.98
N01945	Naval Surface Warfare Center	300.00
N02368	NE NEOA	1100.00
N02388	NE Real Estate Journal	139.00
N02425	NE State Police Info Net	200.00
N02449	NECPE	545.00
N02451	Neenah Foundry Co	9581.00
TV2220	Neff, Terry	53.21
N02150	Neptune, Inc.	6998.35
N02172	Neverett's Sew & Vac	150.65
N02339	New England Fire Investigation	3180.00
N02350	New England FOOLS Inc	165.00
N02354	New England Kenworth	5640.76
N02355	New England Trauma Services LLC	656.25
N02459	New England Vehicle Outfitters LLC	755.00
N00051	NFPA	2830.85
N02570	NH Assoc. of Assess. Officials	105.00
N02575	NH Assoc. of Chiefs of Police	200.00
N02590	NH Assoc. of Conserv. Commissions	1050.00

Town of Hudson, NH
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Fiscal Year July 1, 2021 through June 30, 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
N02606	NH Assoc. of Fire Chiefs	\$300.00
N02620	NH Bar Association	1200.00
N02785	NH City & Town Clerks Assoc.	20.00
N02664	NH Commercial Invest. Bd. of Realtr	160.00
N02899	NH Department of Environmental Svcs	850.00
N00060	NH DHHS	17652.08
N03032	NH Div. of Fire Stand. & Traing/EMS	240.00
N02991	NH Fire Prevention Soc. IAAI	75.00
N03040	NH GFOA	35.00
N03090	NH Lakes Association	300.00
N03174	NH Local Welfare Admin. Assoc	50.00
N03228	NH Municipal Assoc., Inc	24804.00
N03226	NH Municipal Bond Bank	1224280.50
N03355	NH Planners Association	55.00
N03215	NH Print & Mail Services	71699.95
N03449	NH Retirement System	547.33
N03551	NH Retirement System	2470.09
N03393	NH Road Agents Association	80.00
N03679	NH Tax Collectors' Assoc	40.00
N03702	NH Youth Lacrosse Assoc.	165.00
N02661	NHBOA	525.00
N00057	NHLEAP	175.00
N03589	NHRPA	65.00
N00062	NHTCA	50.00
N0423	Nicholas Iandolo	1075.00
N04283	Nichols Sr., Bruce	265.15
N04284	Nichols, Cecile Y.	265.15
TV2294	Nickles, Scott	71.43
N04869	Nicole L Sawyer, PsyD, PLLC	2950.00
N04365	Niven, Michael	428.56
N04383	NJ Criminal Interdiction LLC	225.00
N03376	NNEPAC	975.00
N04902	Norwich University	200.00
TV2203	Noury Investments, LLC	1667.00
N00102	NRAAO	40.00
N01000	NRPC	46120.68
N01038	NRSWMD	15885.23
N02160	Nuera Transport Inc	409.95

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
O00054	Oberg, Steven E.	\$2000.00
TV2279	O'BRIEN, SHAUN	1173.81
O00230	Office Alternatives LLC	1311.00
O00330	O'Keefe, Michael	2699.16
O00345	Old Home Days Committee	4100.00
O00370	Olin, Paul	150.00
O00462	Omni Services, Inc.	2373.48
O00548	One Hour Martinizing	7805.70
O00555	One Stop Auto Body, Inc.	3400.00
O00564	Ontrack Equipment Transport LLC	900.00
O00566	Operation Care For Troops	2000.00
O00575	Orchard Hill Greenhouses	2302.00
O00578	Ordway, Roger	645.00
O00561	O'Reilly Auto Parts	11492.13
TV2277	OSTRANDER, NICOLE	685.00
O01007	Otis Products Inc	35.80
O01335	Owl Stamp Company, Inc.	147.41
TV2278	P & P REAL ESTATE MGMT LLC	1097.00
P00046	Pacific Concepts	231.23
TV2178	Painchaud, Mark	45.49
P00065	Palace Theatre Trust	1000.00
P00161	Paquette, James	2655.20
TV2145	Paquette, Paul	174.50
P00186	Paralegal Association of NH	15.00
P00184	Park, Irene	326.38
P00227	Patriot Properties, Inc.	14876.00
TV2212	Patti, Anthony	35.17
P00249	Peabody Supply Company, Inc.	2896.17
TV2153	Pelletier, Megan	75.00
P00300	Pelmac Industries, Inc.	5083.00
P00360	Pennichuck Water	1028083.08
P00350	PeopleFacts, LLC	163.86
P00401	Perkins, Andrew	39.99
TV2263	Peterson, Ann Marie	44.99
P00543	Peterson, Christina	298.47
P00544	Peterson, Connor	3048.00
P00545	Peterson, Ed	2430.00
P00547	Peterson, Michael C	145.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
P00546	Peterson, Riley	\$923.00
P00569	Petroleum Equipment Service of	416.80
P00560	Petty Cash - Finance Dept	266.18
P00565	Petty Cash - Fire Dept	555.42
P00555	Petty Cash - Police Dept	139.43
P00575	PFFH	55612.71
TV2185	Piercy, Laura	112.20
P00587	Pietraskiewicz, Mike	265.15
P00699	Pike, Neil W.	2255.42
P00673	Pinard Waste Systems	1732082.46
P00588	Pinard, John	160.83
P00672	Pinard, Steven	7.47
TV2151	Pinnacle Construction Co., Inc.	485.00
R00510	Pitney Bowes Bank Inc	37800.00
P00851	Pitney Bowes Global Financial	4258.56
P00852	Pitney Bowes Inc	549.04
P01053	Plodzik & Sanderson, P.A.	33500.00
P01088	Poles Automotive Service Center	23378.48
P01091	Police Legal Sciences, Inc.	1080.00
P01092	Police Record and Information	399.00
P01120	Port City Glass	5000.00
P01941	PowerDMS, Inc.	6914.74
P01228	PPT Holdings I, LLC	1566.96
TV2258	Premier Title	236.64
P01232	Presentation of Mary Academy	840.00
P01254	Primex	397961.04
TV2231	Principe, Jonathan	79.01
P01255	Print Factory, Ltd.	135.00
TV2189	Professional Dental Lab	20.72
P00040	Professional Fire Fighters of NH	501.99
P01263	Professional Firefighters of Hudson	1489.89
P01271	Professional Vehicle Corporation	7329.00
P01281	Protect My Ministry LLC	190.00
P01305	Provencal, Donald	1985.00
P01329	Pro-Vision Automotive LLC.	3927.51
P01453	Public Safety Training Consultants	597.00
P01450	Public Service Co of New Hampshire	1299179.71
TV2163	Pulkit Khurana	50.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
P01575	Purcell, Scott	\$1167.00
TV0968	Putnam, Debra Ann	525.12
TV2249	Putnam, Gregory	55.00
Q00175	Quill Corporation	75.98
R00027	R.B.G. Inc.	942.86
R00069	R.C. Welding LLC	7066.00
TV2148	Radford, Cyrus S	23.56
TV2242	Radhika, Patel	35.24
R00253	Radio IP Software, Inc.	1468.34
R00254	Radio Technology, Inc.	476.00
R00403	Ready Refresh	2472.40
R00415	Red Brick Clothing Company	2929.70
R00422	Redimix Companies Inc	3789.00
R00441	Reeds Ferry Small Buildings, Inc.	217.18
R00427	Regis Earth Products	120.00
R00459	Reliable Appliance Service and	199.90
R00446	Relyco Sales, Inc.	584.72
R00538	Rice, Margaret	1373.48
R00539	Rich, Gregory	70.00
TV2283	RICHARDSON, DEANNE	240.00
R00234	Ricoh USA Inc.	25259.14
R00086	Riendeau, Richard	98.72
B01291	Robert Bates Inc	376.63
TV2141	Robert E. Prince Trust	2604.65
S00050	Robert G Redfern	9250.00
A00385	Robert Half International, Inc.	6252.28
R00637	Rockingham Emergency	1053.35
R00732	Rodgers Memorial Library	513113.00
R00730	Rodgers, Gary J.	2255.42
R00751	Rodriguez, Ramon A	750.00
R00900	Roller Kingdom	4725.00
TV2290	RONDO, JAMES	50.00
R01050	Rotast, Michael	125.00
TV2162	Roy, Mario	27.09
R01229	Royal Tours LLC	9867.00
R01249	RPF Environmental Inc	900.00
TV2298	Rustici, Christopher	616.27
D00777	Ryan DiFranza	75.00

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2233	Ryan, William	\$17.46
S00171	Safe Kids Worldwide	190.00
S00260	Salvation Army	1000.00
S00292	Sanders Searches LLC	3080.00
S00290	Sanderson, Barbara B.	772.83
S00339	Sanitary Equipment Company Inc	3787.95
S00303	Sansoucy PE LLC, George E.	18175.00
S00291	Santander Bank N A	441812.22
S00279	Savage, Benjamin	67.50
TV2239	Schneider, Jennifer	65.00
S00332	School Street Truck Parts Inc.	195.00
S00616	SFC Engineering Partnership, Inc.	6500.00
S00623	Sharon, Joan	1459.57
S00660	Sheepdog Guardian Consulting, LLC	225.00
S00860	Sherwin-Williams	45.55
S00899	Shevlin, Keith	1810.00
S00910	Showtime Computers & Supplies	389.90
S00935	Silva, Scott	1700.00
S00940	Simons Uniforms	4884.75
S00931	Simons, Glenn	345.00
S01030	Siteman, Michael	317.05
S01033	SiteOne Landscape Supply Holding, L	1858.83
S01061	Small, Dustin	284.88
S01175	Smith Plumbing & Heating, LLC	8870.41
T01369	Smith, Dale Edward	1875.00
S01157	Smith, Michael F.	1129.14
TV2159	Smith, Michael or Stephanie	26.29
TV0328	Smith, Robinson R.	423.05
S01320	Society for the Protection of	55.00
S01227	Sojka, Anne	2206.00
A01905	SOLitude Lake Management LLC	35205.00
TV0127	Somepalli, Ravikumar	110.99
S01325	Souhegan Mutual Fire Aid Assoc	3187.50
TV2175	Sousa, Manuel or Kathleen	21.38
TV2167	Sousa, Scott P.	246.65
S01532	Southern New Hampshire Services	588.00
S01535	Southern New Hampshire Special	5000.00
S01530	Southern NH Medical Center	116.59

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Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
S01537	Southern NH Pest Control	\$2600.00
S01550	Southworth-Milton, Inc.	18414.21
TV1628	Sperazzo, Richard	55.00
S01740	Sport Supply Group-BSN	8336.26
TV2254	St Peter, Roberta Anne	274.50
S00236	St. Germain, Roland	130.00
S00252	St. Joseph Business & Health	15147.55
S00251	St. Joseph Hospital	1272.06
TV2232	Stanley, Joel and Dawn	54.85
S01782	Staples Business Advantage	2604.68
S01855	State of NH - Criminal Records	150.00
S01853	State of NH-Dept of Justice	19320.00
S01867	State of NH-DHHS	147.00
S02058	Statewide Communications, Inc.	34597.80
TV2050	StCyr, Gayle	1373.48
S02160	Stearns, Dale P.	120.00
TV0038	Steele Farm, LLC.	490.00
S02200	Steve Gile's Auto Inc	18990.36
TV2183	Stevenson, Deborah	13.99
TV2224	Stewart, Charlotte	40.48
S02250	Still's Power Equipment Co.	9991.53
S02612	Stormwind Studios	3000.00
S02680	Stryker Medical	9494.45
TV2135	Sullivan, John	23.89
S02884	Sullivan, Michael J.	3300.00
S02868	Sullivan, Thomas	851.53
S02900	Summit Ergonomics	200.00
S02902	Sunbelt Rentals	3651.37
O00989	Superior Plus Energy Services Inc	644.44
S03227	Superior Plus Propane	13002.65
S03555	Sweeney Title Service	2164.21
S01781	Swendsboe, Neil H.	771.85
TV2206	Syntech Microwave Inc.	231.19
T01027	T Matthews2 Enterprises	105.00
TV2296	Taber, Lindsey	120.00
T00209	Tarbell & Brodich, PA	290761.03
T00326	TCS Communications Corp	7000.00
T00502	Teleflex LLC	3998.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
T00500	Telegraph Publishing Co.	\$1620.95
T00542	Terminix	402.00
B00300	The Barking Dog, LTD	302.20
F00930	The Front Door Agency, Inc.	4000.00
H01059	The Honey Baked Ham Company	352.25
H00086	The Hope Group	1175.90
TV2205	The Lannan Company, Inc	100.48
P01427	The Public Safety Group	1256.00
T00663	Thibeault Investments, LLC	30.32
TV2199	Thompson, David	112.50
T00719	Thor Fiber Inc	5531.00
T00735	Thurston's Tool Co.	2327.10
T00795	Tierney, Paige	13.95
TV2257	Timpe, Stephanie	21.25
T00979	Tim's Turf & Landscaping Materials	4879.70
T01032	Tip Top Tree Service & Landscaping	1600.00
T01034	Tire Warehouse	7462.32
T00787	Ti-Sales	79870.38
T01033	TMDE Calibration Lab, Inc.	1666.43
T01039	Tousignant, Robert	1607.40
T01075	Town of Hudson Sewer Utility	3187.77
T01079	Town of Hudson Water Utility	294097.11
T01103	Town of Litchfield	25302.00
T01367	Tracy, Justin	73.45
T01366	Trane	4452.00
T01364	Trans-Medic	6035.00
T01545	Treasurer State of NH	1000.00
S01871	Treasurer, State of NH	457.53
T01586	Treasurer, State of NH- DOA	9492.50
T01589	Treasurer, State of NH- Secretary	300.00
T01588	Treasurer, State of NH-DOS	235.00
T01518	Treasurer, State of NH-NHPHL	2120.00
T01506	Treasurer, State of NH-Parks & Rec	235.00
T01393	Treasurer, State of NH-Vital Record	19235.00
T01605	Triangle Portable Services	7421.60
T01069	Triple L Lumber Co. Inc.	2600.00
T015888	TriState Generator LLC	10466.63
N01450	Tri-Tech Forensics Inc	704.43

Town of Hudson, NH
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
T01601	Tritech Software Systems	\$32508.53
T01650	Trustees of the Trust Funds	230598.50
T00100	TST Hydraulics, Inc.	9859.25
TV1865	Turmel, Robert	276.00
TV2211	Turner Porter	840.00
U00045	U.S.P.C.A. Region 4	50.00
U00100	Union Leader Corporation-Advertisin	5114.20
U00621	United Training Commercial LLC	496.00
U00900	Unlimited Doors LLC	5369.00
U00928	UPS Store #5997	62.76
U01007	Urban, Janet	1103.00
U00071	USA Bluebook	969.80
U00075	USA Softball of New Hampshire	450.00
U00042	USPCA	50.00
U00047	USTA New England Inc	3780.00
U01104	Utility Associates, Inc.	69953.44
U01105	Utility Service Co., Inc.	154093.00
V00393	V H BLACKINTON & CO INC	12.00
TV2093	Valcourt, Andrew	600.00
V00040	Vanasse Hangen Brustlin, Inc.	25271.32
TV1459	Vergato, Kelli	601.08
V00140	Verizon Wireless	37164.21
V00136	Ver-Trans, Inc.	11324.25
V00152	Vibco, Inc.	3102.85
TV2186	Vigeant, Blythe	45.77
V00165	Viking Roofing Inc	1930.74
V00182	Vision Government Solutions Inc	125407.37
TV2259	Voight, Donald	59.50
V00271	Voisine, Kathleen M.	731.21
V00373	Vortex Services LLC	283777.00
W00020	W. D. Perkins	8832.86
W00009	W.B. Mason Co., Inc.	7629.83
W00035	Wade, Keith	29.01
TV2260	Wagner, Scott	1483.80
TV2227	Waite, Lindsay	34.58
W00125	Wally's Pizza	294.30
W00273	Warner, Donald J.	120.00
TV2176	Warrick, Cathy	50.00

Town of Hudson, NH
Accounts Payable Charges
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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
W00399	Water Country Corporation	\$1609.54
W00400	Water Industries, Inc.	1651.86
W00406	Waterways Water Treatment Specialis	2050.00
W00438	Weaver Jr., Clinton M.	3272.33
W00455	Webster, Constance	708.98
W00484	Weissgarber, Lorrie	33.00
W00485	Weissgarber, Richard	117.79
W00501	Wells Fargo Equipment Finance, Inc	57706.04
TV2158	West, Katy B	10.69
W00538	Weston & Sampson Eng., Inc.	55392.60
W00542	Weston, John	180.00
W00577	Wheelabrator Environmental System,	208.00
W00632	White, Lynn	882.00
W00637	Whitewater Inc	902692.06
W00656	Wiegers, Darin	4181.00
TV0928	Willett, Kristine	75.00
W00692	William P Davis Excavation LLC	667633.50
W00766	Willis, Joseph	600.00
W00684	WIN-911 Software	1320.00
W00870	Witmer Public Safety Group, Inc.	3679.64
W01066	Wright-Pierce	25064.70
Y00010	Yankee Custom Inc.	3099.36
Y00011	Yankee Equipment Systems, LLC	295.00
Y00012	Yankee Industrial Supply, LLC.	70.49
Y00076	Yates David, Sr.	318.00
Y00125	Yennaco, Jeffrey	1750.00
TV2154	Zaim Law Firm	2369.98
Z00043	Zakos, Priscilla	86.09
TV1340	Zhao, Zhibo	68.89
Z00094	Zink, Austin	232.00
Z00096	Zink, Kloey	301.00
TV2236	Zink, Treasa	65.00
Z00092	ZOHO Corporation	1195.00
		\$70,605,574.64

**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Hudson, as of June 30, 2022, 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 on Each Major Fund and Aggregate Remaining Fund Information

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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the general, water, and sewer funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Town of Hudson and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Matters Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded all of the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

The Town of Hudson's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hudson's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hudson's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,

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- 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

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

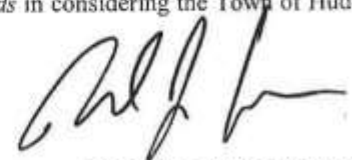
Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hudson's basic financial statements. The accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund schedules and Schedule of Expenditures of Federal Awards 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 and Schedule of Expenditure of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2023, on our consideration of the Town of Hudson's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Hudson's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Hudson's internal control over financial reporting and compliance.

February 1, 2023
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 51,812,530
Investments	21,358,139
Taxes receivables (net)	5,049,071
Account receivables (net)	1,400,828
Accrued interest receivable	64,039
Intergovernmental receivable	37,606
Special assessments receivable (net)	201,632
Inventory	26,882
Prepaid items	11,960
Capital assets:	
Land and construction in progress	13,356,896
Other capital assets, net of depreciation	21,880,546
Total assets	115,200,129
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	9,188,668
Amounts related to other postemployment benefits	3,947,036
Total deferred outflows of resources	13,135,704
LIABILITIES	
Accounts payable	1,055,084
Accrued salaries and benefits	191,807
Retainage payable	74,182
Accrued interest payable	124,859
Intergovernmental payable	25,084,117
Long-term liabilities:	
Due within one year	1,675,785
Due in more than one year	53,419,946
Total liabilities	81,625,780
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	10,617,727
Unavailable revenue - special assessments	4,215,526
Unavailable revenue - ARPA	317,497
Amounts related to pensions	8,351,029
Amounts related to other postemployment benefits	2,709,909
Total deferred inflows of resources	26,211,688
NET POSITION	
Net investment in capital assets	27,114,977
Restricted	6,434,061
Unrestricted	(13,050,673)
Total net position	\$ 20,498,365

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, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 4,295,766	\$ 182,806	\$ -	\$ -	\$ (4,112,960)
Public safety	18,639,565	1,263,638	562,983	-	(16,812,944)
Highways and streets	5,869,693	-	535,147	1,047,681	(4,286,865)
Sanitation	3,933,224	1,367,898	-	-	(2,565,326)
Water distribution and treatment	2,822,976	3,637,345	-	-	814,369
Health	147,276	-	-	-	(147,276)
Welfare	25,823	356	-	-	(25,467)
Culture and recreation	2,057,552	166,418	20,805	-	(1,870,329)
Conservation	67,866	-	-	-	(67,866)
Interest on long-term debt	219,382	-	-	-	(219,382)
Total governmental activities	<u>\$ 38,079,123</u>	<u>\$ 6,618,461</u>	<u>\$ 1,118,935</u>	<u>\$ 1,047,681</u>	<u>(29,294,046)</u>
General revenues:					
Taxes:					
Property					20,180,144
Other					1,019,597
Motor vehicle permit fees					5,965,096
Licenses and other fees					925,981
Grants and contributions not restricted to specific programs					1,964,953
Unrestricted investment earnings					498,090
Miscellaneous					810,585
Total general revenues					<u>31,364,446</u>
Special items:					
Legal settlement					(1,299,180)
Unrealized loss on investments					(3,313,537)
Total special items					<u>(4,612,717)</u>
Change in net position					(2,542,317)
Net position, beginning					23,040,682
Net position, ending					<u>\$ 20,498,365</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, 2022

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 41,846,533	\$ 7,281,591	\$ 350,755	\$ 2,333,651	\$ 51,812,530
Investments	3,969,812	4,162,090	12,982,160	244,077	21,358,139
Taxes receivable	5,102,411	-	-	-	5,102,411
Accounts receivable (net)	489,415	564,393	298,298	48,722	1,400,828
Accrued interest receivable	12,011	12,593	39,280	155	64,039
Intergovernmental receivable	33,100	-	-	4,506	37,606
Special assessments receivable (net)	-	-	201,632	-	201,632
Interfund receivable	848,174	26	-	-	848,200
Voluntary tax liens	140,715	-	-	-	140,715
Voluntary tax liens reserved until collected	(140,715)	-	-	-	(140,715)
Inventory	26,882	-	-	-	26,882
Prepaid items	11,960	-	-	-	11,960
Total assets	\$ 52,340,298	\$ 12,020,693	\$ 13,872,125	\$ 2,631,111	\$ 80,864,227
LIABILITIES					
Accounts payable	\$ 878,679	\$ 28,047	\$ 139,236	\$ 9,122	\$ 1,055,084
Accrued salaries and benefits	183,461	1,970	2,733	3,643	191,807
Retainage payable	74,182	-	-	-	74,182
Intergovernmental payable	25,084,117	-	-	-	25,084,117
Interfund payable	-	248,359	552,891	46,950	848,200
Total liabilities	26,220,439	278,376	694,860	59,715	27,253,390
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	10,735,324	-	-	-	10,735,324
Unavailable revenue - Special assessments	-	4,041,149	174,377	-	4,215,526
Unavailable revenue - ARPA	317,497	-	-	-	317,497
Total deferred inflows of resources	11,052,821	4,041,149	174,377	-	15,268,347
FUND BALANCES					
Nonspendable	38,842	-	-	170,935	209,777
Restricted	533,201	3,439,372	565,808	1,724,745	6,263,126
Committed	5,267,231	4,261,796	12,437,080	675,716	22,641,823
Assigned	1,096,580	-	-	-	1,096,580
Unassigned	8,131,184	-	-	-	8,131,184
Total fund balances	15,067,038	7,701,168	13,002,888	2,571,396	38,342,490
Total liabilities, deferred inflows of resources, and fund balances	\$ 52,340,298	\$ 12,020,693	\$ 13,872,125	\$ 2,631,111	\$ 80,864,227

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, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 38,342,490
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 52,509,809	
Less accumulated depreciation	<u>(17,272,367)</u>	
		35,237,442
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 9,188,668	
Deferred inflows of resources related to pensions	(8,351,029)	
Deferred outflows of resources related to OPEB	3,947,036	
Deferred inflows of resources related to OPEB	<u>(2,709,909)</u>	
		2,074,766
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (848,200)	
Payables	<u>848,200</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.		
		117,597
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		
		(53,340)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(124,859)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 5,665,000	
Notes	2,457,465	
Compensated absences	2,522,538	
Accrued landfill postclosure care costs	90,000	
Net pension liability	26,698,574	
Other postemployment benefits	<u>17,662,154</u>	
		<u>(55,095,731)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 20,498,365</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, 2022

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 19,915,468	\$ -	\$ -	\$ -	\$ 19,915,468
Licenses and permits	6,582,663	-	-	308,415	6,891,078
Intergovernmental receivable	4,086,608	-	-	24,156	4,110,764
Charges for services	1,057,776	3,657,721	1,368,038	534,926	6,618,461
Miscellaneous	476,811	95,513	371,258	385,897	1,329,479
Unrealized loss on investments	(614,795)	(643,810)	(2,004,853)	(50,079)	(3,313,537)
Total revenues	<u>31,504,531</u>	<u>3,109,424</u>	<u>(265,557)</u>	<u>1,203,315</u>	<u>35,551,713</u>
EXPENDITURES					
Current:					
General government	3,814,428	-	-	348,118	4,162,546
Public safety	18,357,084	-	-	309,065	18,666,149
Highways and streets	5,601,941	-	-	-	5,601,941
Water distribution and treatment	-	2,656,627	-	-	2,656,627
Sanitation	2,502,558	-	1,453,598	-	3,956,156
Health	126,699	-	-	-	126,699
Welfare	25,823	-	-	-	25,823
Culture and recreation	1,794,241	-	-	19,723	1,813,964
Conservation	75,376	-	-	-	75,376
Debt service:					
Principal	-	1,015,000	-	-	1,015,000
Interest	-	234,656	-	-	234,656
Capital outlay	579,042	-	894,635	30,195	1,503,872
Total expenditures	<u>32,877,192</u>	<u>3,906,283</u>	<u>2,348,233</u>	<u>707,101</u>	<u>39,838,809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,372,661)</u>	<u>(796,859)</u>	<u>(2,613,790)</u>	<u>496,214</u>	<u>(4,287,096)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	110,000	30,000	-	-	140,000
Transfers out	(30,000)	(66,000)	(44,000)	-	(140,000)
Note proceeds	749,025	-	-	-	749,025
Total other financing sources (uses)	<u>829,025</u>	<u>(36,000)</u>	<u>(44,000)</u>	<u>-</u>	<u>749,025</u>
Net change in fund balances	(543,636)	(832,859)	(2,657,790)	496,214	(3,538,071)
Fund balances, beginning	15,610,674	8,534,027	15,660,678	2,075,182	41,880,561
Fund balances, ending	<u>\$ 15,067,038</u>	<u>\$ 7,701,168</u>	<u>\$ 13,002,888</u>	<u>\$ 2,571,396</u>	<u>\$ 38,342,490</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, 2022

Net change in fund balances of governmental funds (Exhibit C-3)	\$ (3,538,071)	
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	\$ 2,070,700	
Depreciation expense	<u>(1,646,048)</u>	424,652
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(122,096)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (140,000)	
Transfers out	<u>140,000</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	\$ (20,024)	
Change in allowance for uncollectible property taxes	<u>5,117</u>	(14,907)
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.		
Proceeds of debt	\$ (749,025)	
Repayment of bond principal	1,015,000	
Repayment of notes payable	<u>590,121</u>	856,096
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 15,274	
Decrease in compensated absences payable	71,549	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	1,097,478	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(1,332,292)</u>	(147,991)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ (2,542,317)</u></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, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 20,177,055	\$ 20,177,055	\$ 19,049,561	\$ (1,127,494)
Licenses and permits	5,941,000	5,941,325	6,582,663	641,338
Intergovernmental receivable	2,954,265	3,370,744	3,063,083	(307,661)
Charges for services	904,735	952,685	1,057,776	105,091
Miscellaneous	177,413	207,787	312,724	104,937
Total revenues	<u>30,154,468</u>	<u>30,649,596</u>	<u>30,065,807</u>	<u>(583,789)</u>
EXPENDITURES				
Current:				
General government	4,116,616	4,280,125	3,898,195	381,930
Public safety	17,477,879	18,037,756	17,754,515	283,241
Highways and streets	5,135,345	5,138,731	5,210,229	(71,498)
Sanitation	1,710,384	1,710,384	1,748,344	(37,960)
Health	130,089	135,089	126,699	8,390
Welfare	80,000	65,000	25,823	39,177
Culture and recreation	794,000	794,500	589,590	204,910
Capital outlay	-	-	119,096	(119,096)
Total expenditures	<u>29,444,313</u>	<u>30,161,585</u>	<u>29,472,491</u>	<u>689,094</u>
Excess of revenues over expenditures	<u>710,155</u>	<u>488,011</u>	<u>593,316</u>	<u>105,305</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	119,675	341,819	489,500	147,681
Transfers out	(1,429,830)	(1,429,830)	(1,414,840)	14,990
Total other financing sources (uses)	<u>(1,310,155)</u>	<u>(1,088,011)</u>	<u>(925,340)</u>	<u>162,671</u>
Net change in fund balances	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	(332,024)	<u>\$ 267,976</u>
Increase in nonspendable fund balance			(18,248)	
Decrease in restricted fund balance			(11,334)	
Decrease in committed fund balance (non-encumbrances)			(125,000)	
Increase in assigned fund balance (non-encumbrances)			2,283,407	
Unassigned fund balance, beginning			6,398,640	
Unassigned fund balance, ending			<u>\$ 8,195,441</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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 3,854,494	\$ 3,657,721	\$ (196,773)
Miscellaneous	17,500	3,850	(13,650)
Total revenues	<u>3,871,994</u>	<u>3,661,571</u>	<u>(210,423)</u>
EXPENDITURES			
Current:			
Water distribution and treatment	2,556,338	2,656,627	(100,289)
Debt service:			
Principal	1,015,000	1,015,000	-
Interest	234,656	234,656	-
Total expenditures	<u>3,805,994</u>	<u>3,906,283</u>	<u>(100,289)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>66,000</u>	<u>(244,712)</u>	<u>(310,712)</u>
OTHER FINANCING USES			
Transfers out	<u>(66,000)</u>	<u>(66,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>(310,712)</u>	<u>\$ (310,712)</u>
Restricted fund balance, beginning		3,750,084	
Restricted fund balance, ending		<u>\$ 3,439,372</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, 2022

	Original	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	\$ 1,216,097	\$ 1,216,097	\$ 1,368,038	\$ 151,941
Miscellaneous	20,728	40,094	85,019	44,925
Total revenues	<u>1,236,825</u>	<u>1,256,191</u>	<u>1,453,057</u>	<u>196,866</u>
EXPENDITURES				
Current:				
Sanitation	1,611,825	1,803,039	1,453,598	349,441
Capital outlay	990,000	1,282,268	894,635	387,633
Total expenditures	<u>2,601,825</u>	<u>3,085,307</u>	<u>2,348,233</u>	<u>737,074</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,365,000)</u>	<u>(1,829,116)</u>	<u>(895,176)</u>	<u>933,940</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,315,000	1,779,116	856,076	(923,040)
Transfers out	(74,000)	(74,000)	(74,000)	-
Total other financing sources (uses)	<u>1,241,000</u>	<u>1,705,116</u>	<u>782,076</u>	<u>(923,040)</u>
Net change in fund balances	<u>\$ (124,000)</u>	<u>\$ (124,000)</u>	(113,100)	<u>\$ 10,900</u>
Restricted fund balance, beginning			678,908	
Restricted fund balance, ending			<u>\$ 565,808</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2022

	Private Purpose Trust	Custodial Funds	Total
ASSETS			
Cash and cash equivalents	\$ 86	\$ 883,577	\$ 883,663
Investments	7,222	1,021,670	1,028,892
Intergovernmental receivable	-	24,460,445	24,460,445
Accrued interest receivable	5	3,091	3,096
Total assets	<u>7,313</u>	<u>26,368,783</u>	<u>26,376,096</u>
LIABILITIES			
Accounts payable	-	4,900	4,900
Intergovernmental payables:			
School	-	22,522,984	22,522,984
County	-	1,937,461	1,937,461
Total liabilities	<u>-</u>	<u>24,465,345</u>	<u>24,465,345</u>
NET POSITION			
Restricted	<u>\$ 7,313</u>	<u>\$ 1,903,438</u>	<u>\$ 1,910,751</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Private Purpose Trust	Custodial Funds	Total
ADDITIONS			
Contributions	\$ 8,666	\$ 398,483	\$ 407,149
Investment earnings	99	23,025	23,124
Unrealized gain (loss) on investments	230	(180,050)	(179,820)
Tax collections for other governments	-	50,311,641	50,311,641
Total additions	<u>8,995</u>	<u>50,553,099</u>	<u>50,562,094</u>
DEDUCTIONS			
Scholarships	2,000	-	2,000
Payments of taxes or fees to other governments	-	50,311,641	50,311,641
Payments for escrow purposes	-	176,154	176,154
Total deductions	<u>2,000</u>	<u>50,487,795</u>	<u>50,489,795</u>
Change in net position	6,995	65,304	72,299
Net position, beginning	318	1,838,134	1,838,452
Net position, ending	<u>\$ 7,313</u>	<u>\$ 1,903,438</u>	<u>\$ 1,910,751</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. 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 the capital assets and related accumulated depreciation, which have been omitted because they have not all been inventoried at historical cost. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded all of the depreciation expense in this statement. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special

TOWN OF HUDSON, NEW HAMPSHIRE
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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, other fees, ARPA, 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. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the sewer fund.

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the water fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

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 ten nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds, which are custodial in nature (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.

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

TOWN OF HUDSON, NEW HAMPSHIRE
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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.

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.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

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, the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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 of such inventories is recorded as expenditures 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 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 in Note 1-B, not all of the Town’s capital assets have been included as they have not been inventoried at historical cost.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20
Infrastructure	7-50

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 11, 2021 and November 29, 2021, and due on July 1, 2021 and January 7, 2022. 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.

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, 2022 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.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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, 2021 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,078,803,420
For all other taxes	\$ 3,218,932,520

The tax rates and amounts assessed for the year ended June 30, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.52	\$ 20,969,092
School portion:		
State of New Hampshire	\$2.04	6,294,306
Local	\$11.91	38,344,344
County portion	\$1.20	3,860,662
Total	\$21.67	\$ 69,468,404

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, 2022.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The Town has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arise when the related eligible expenditures will not be made until the subsequent period.

1-M Compensated Absences

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

1-N Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Director Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-P Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-Q Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 8% of the general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriations.

1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives and impairment of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, and accrued landfill postclosure care costs, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2022

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 2022, \$600,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general, water, and sewer funds are as follows:

<u>General Fund:</u>	
Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 30,555,307
Adjustment:	
Basis difference:	
Inception of finance purchases	749,025
GASB Statement No. 54:	
To record revenue of the blended funds	1,423,817
To eliminate transfers between blended funds	(379,500)
Change in deferred tax revenue relating to 60-day revenue recognition	20,024
Change in allowance for uncollectible property taxes	(5,117)
Per Exhibit C-3 (GAAP basis)	<u>\$ 32,363,556</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 30,887,331
Adjustment:	
Basis differences:	
Inception of finance purchases	749,025
Encumbrances, beginning	694,982
Encumbrances, ending	(493,294)
GASB Statement No. 54:	
To record expenditures of the blended funds	2,453,988
To eliminate transfers between blended funds	(1,384,840)
Per Exhibit C-3 (GAAP basis)	<u>\$ 32,907,192</u>

(Continued)

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Budgetary reconciliation to GAAP basis continued:

Water Fund

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,661,571
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	91,663
To eliminate transfers between blended funds	30,000
To record unrealized investment losses	(643,810)
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,139,424</u>

Sewer Fund

Revenues and other financing sources:	
Per Exhibit D-3 (budgetary basis)	\$ 1,453,057
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	286,239
To record unrealized investment losses	(2,004,853)
Per Exhibit C-3 (GAAP basis)	<u>\$ (265,557)</u>
Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 2,422,233
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To eliminate transfers between blended funds	(30,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,392,233</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Town had no leases applicable to GASB No. 87 for the fiscal year ended June 30, 2022.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$52,696,193 and the bank balances totaled \$52,835,456. Petty cash totaled \$2,400.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 51,812,530
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	883,663
Total cash and cash equivalents	\$ 52,696,193

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of June 30, 2022:

Investment Type	Valuation Measurement Method	Reported Balance	Returning Maturity			Exempt from Disclosure
			Less than 1	1-5 Years	5-10 Years	
Common stock	Level 1	\$ 2,120,349	\$ -	\$ -	\$ -	\$ 2,120,349
Corporate bonds	Level 2	3,781,126	125,108	2,860,275	795,743	-
Equity mutual funds	Level 1	10,316,682	-	-	-	10,316,682
Fixed income mutual funds	Level 2	1,548,414	-	-	-	1,548,414
Real estate/tangible assets	Level 1	293,440	-	-	-	293,440
U.S. Government agency bonds	Level 2	4,327,020	1,393,128	1,865,552	1,068,340	-
Total		\$ 22,387,031	\$ 1,518,236	\$ 4,725,827	\$ 1,864,083	\$ 14,278,885

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Board of Selectmen minimize interest rate risk by investing primarily in short-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with their policy. The Trustees of Trust funds investment policy dictate that bonds, notes, or other obligations of the U.S. Government, U.S. Government Agencies, municipalities, private corporations, or other agencies as noted in RSA 31:25d, shall be limited to maturities of 10 years or less.

Credit Risk – The Board of Selectmen's investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio with the objective of mitigating credit risk. The Trustees of Trust Funds investment in bonds, notes, or other obligations of the U.S. Government, the quality of these bonds, as rated by at least two major ratings firms, shall be no less than investment grade.

For Trustees of Trust Fund investments as approved by the State of New Hampshire Banking Commissioners, such investments shall have a Morning Star rating of at least three stars. The Town's investment pool had the following credit risk structure:

Investment Type	Reported Balance	Exempt From Disclosure	Rating as of Year End		
			AA	A	BBB
Common stock	\$ 2,120,349	\$ 2,120,349	\$ -	\$ -	\$ -
Corporate bonds	3,781,126	-	599,354	2,062,779	1,118,993
Equity mutual funds	10,316,682	10,316,682	-	-	-
Fixed income mutual funds	1,548,414	1,548,414	-	-	-
Real estate/tangible assets	293,440	293,440	-	-	-
U.S. Government agency bonds	4,327,020	-	4,327,020	-	-
Total	\$ 22,387,031	\$ 14,278,885	\$ 4,926,374	\$ 2,062,779	\$ 1,118,993

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Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Board of Selectmen investments shall be fully collateralized with the delivery of U.S. Government obligations, U.S. Government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 100% of the deposits in each case. The Trustees of Trust Funds investments in certificates of deposits (if any), any balances in excess of FDIC will be collateralized.

Concentration of Credit Risk – The Board of Selectmen places no limit on the amount it may invest in any one issuer. The Trustees of Trust Funds may be invested in the following instruments listed up to the maximum percentages shown below.

Investment Instrument	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%

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 21,358,139
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	1,028,892
Total investments	<u>\$ 22,387,031</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$53,340. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2022	\$ 4,336,173	\$ 4,336,173
Unredeemed (under tax lien):		
Levy of 2021	310,957	310,957
Levy of 2020	164,350	164,350
Levy of 2019	43,897	43,897
Levies of 2018 and prior	20,448	20,448
Yield	1,586	1,586
Land use change	225,000	225,000
Less: allowance for estimated uncollectible taxes	(53,340) *	-
Net taxes receivable	<u>\$ 5,049,071</u>	<u>\$ 5,102,411</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, 2022, 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.

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Receivables as of June 30, 2022 for the Town's individual major and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Funds				Total	Custodial Funds
	General Fund	Water Fund	Sewer Fund	Other Governmental Funds		
Receivables:						
Accounts	\$ 1,051,918	\$ 582,745	\$ 303,817	\$ 48,722	\$ 1,987,202	\$ -
Accrued interest	12,011	12,593	39,280	155	64,039	-
Intergovernmental	33,100	-	-	4,506	37,606	24,460,445
Special assessments	-	-	201,632	-	201,632	-
Voluntary tax liens	140,715	-	-	-	140,715	-
Gross receivables	1,237,744	595,338	544,729	53,383	2,431,194	24,460,445
Less: allowance for uncollectibles	(703,218)	(18,352)	(5,519)	-	(727,089)	-
Net total receivables	\$ 534,526	\$ 576,986	\$ 539,210	\$ 53,383	\$ 1,704,105	\$ 24,460,445

1. Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Hudson School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 9.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,816,822	\$ 150,436	\$ (21,692)	\$ 10,945,566
Construction in progress	2,400,758	10,572	-	2,411,330
Total capital assets not being depreciated	13,217,580	161,008	(21,692)	13,356,896
Being depreciated:				
Land improvements	467,788	7,510	-	475,298
Buildings and building improvements	20,893,538	28,374	-	20,921,912
Machinery, equipment, and vehicles	12,291,151	1,463,886	(788,346)	12,966,691
Infrastructure	4,379,090	409,922	-	4,789,012
Total capital assets being depreciated	38,031,567	1,909,692	(788,346)	39,152,913
Total all capital assets	51,249,147	2,070,700	(810,038)	52,509,809
Less accumulated depreciation:				
Land improvements	(115,368)	(23,765)	-	(139,133)
Buildings and building improvements	(8,569,224)	(551,952)	-	(9,121,176)
Machinery, equipment, and vehicles	(7,034,132)	(809,299)	687,942	(7,155,489)
Infrastructure	(595,537)	(261,032)	-	(856,569)
Total accumulated depreciation	(16,314,261)	(1,646,048)	687,942	(17,272,367)
Net book value, capital assets being depreciated	21,717,306	263,644	(100,404)	21,880,546
Net book value, all capital assets	\$ 34,934,886	\$ 424,652	\$ (122,096)	\$ 35,237,442

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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	\$ 78,890
Public safety	628,358
Highways and streets	428,021
Sanitation	15,417
Water	150,397
Culture and recreation	344,965
Total depreciation expense	\$ 1,646,048

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Sewer	\$ 552,865
General	Nonmajor	46,950
Water	General	248,359
Water	Sewer	26
		\$ 848,200

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended June 30, 2022 is as follows:

	Transfers In:		Total
	General Fund	Water Fund	
Transfers out:			
General fund	\$ -	\$ 30,000	\$ 30,000
Water fund	66,000	-	66,000
Sewer fund	44,000	-	44,000
Total	\$ 110,000	\$ 30,000	\$ 140,000

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, 2022 are as follows:

	Governmental Fund	Fiduciary Funds
	General	
Property tax due to Custodial Fund	² \$ 24,460,445	\$ -
Contributions due to the New Hampshire Retirement System	599,983	-
Fees due to the State of New Hampshire	22,948	-
Other amounts due to governments	741	-
Property tax due to school district	-	³ 22,522,984
Property tax due to county	-	³ 1,937,461
	\$ 25,084,117	\$ 24,460,445

² Property taxes due to the custodial fund represent amounts collected by the Town on behalf of the Hudson School District and Hillsborough County and are reported as a component of general fund cash at year-end.

³ Property taxes due to the Hudson School District and Hillsborough County represent amounts collected by the Town that will be paid to the School District and County in the next fiscal year.

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NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at June 30, 2022 consist of amounts related to pensions totaling \$9,188,668 and amounts related to OPEB totaling \$3,947,036. For further discussion on these amounts, see Note 13 and 14, respectively.

Deferred inflows of resources are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund
Property taxes levied prior to their due date	\$ 10,519,928	\$ 10,519,928	\$ -	\$ -
Property taxes collected in advance of the due date	97,799	97,799	-	-
Deferred property taxes not collected within 60 days of fiscal year-end	-	117,597	-	-
Hookup fees not currently available	4,041,149	-	4,041,149	-
Betterment assessments not currently available	174,377	-	-	174,377
American Rescue Plan Act (ARPA) funds	317,497	317,497	-	-
Amounts related to pensions, see Note 13	8,351,029	-	-	-
Amounts related to OPEB, see Note 14	2,709,909	-	-	-
Total deferred inflows of resources	<u>\$ 26,211,688</u>	<u>\$ 11,052,821</u>	<u>\$ 4,041,149</u>	<u>\$ 174,377</u>

NOTE 11 – OVER-LAPPING DEBT

The Town is responsible for its proportionate share of the debt held by the City of Nashua. As of June 30, 2022, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	<u>\$ 3,944,977</u>	12.58%	<u>\$ 496,278</u>

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2022:

	July 1, 2021	Additions	Reductions	June 30, 2022	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 6,680,000	\$ -	\$ (1,015,000)	\$ 5,665,000	\$ 1,010,000	\$ 4,655,000
Notes payable - direct borrowings	2,298,561	749,025	(590,121)	2,457,465	549,775	1,907,690
Compensated absences	2,594,087	-	(71,549)	2,522,538	116,010	2,406,528
Accrued landfill postclosure care costs	90,000	-	-	90,000	-	90,000
Net pension liability	35,377,535	-	(8,678,961)	26,698,574	-	26,698,574
Net other postemployment benefits	16,836,577	825,577	-	17,662,154	-	17,662,154
Total long-term liabilities	<u>\$ 63,876,760</u>	<u>\$ 1,574,602</u>	<u>\$ (10,355,631)</u>	<u>\$ 55,095,731</u>	<u>\$ 1,675,785</u>	<u>\$ 53,419,946</u>

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Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2022
Bonds payable:					
Direct placements:					
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 330,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	5,335,000
Total bonds payable					<u>5,665,000</u>
Notes payable - Direct borrowings:					
2017 Seagrave Fire Pumper	\$ 508,000	2017	2027	2.99	264,353
(2) Ford F-450 and (3) F-350	\$ 211,568	2018	2023	5.45	44,494
2018 Seagrave Fire Aerial Truck	\$ 953,196	2019	2028	3.79	593,360
2018 Seagrave Fire Pumper	\$ 515,000	2019	2028	3.99	321,310
2020 Seagrave Fire Pumper	\$ 590,665	2020	2030	2.78	473,094
2021 (2) 6-Wheel Dump Trucks	\$ 212,265	2021	2025	2.79	161,744
2021 Command Vehicle and 2 Supplementary	\$ 112,133	2021	2023	4.99	37,348
2022 Ford F-550 Ambulance	\$ 622,000	2022	2025	2.62	461,889
Kubota Tractor	\$ 127,025	2022	2026	3.44	99,873
Total notes payable					<u>2,457,465</u>
Total					<u>\$ 8,122,465</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placements			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 1,010,000	\$ 183,906	\$ 1,193,906	\$ 549,775	\$ 111,682	\$ 661,457
2024	1,005,000	135,406	1,140,406	482,473	61,937	544,410
2025	1,005,000	91,156	1,096,156	497,476	46,932	544,408
2026	890,000	46,466	936,466	293,906	31,449	325,355
2027	880,000	9,528	889,528	276,895	21,308	298,203
2028-2030	875,000	11,928	886,928	356,940	17,122	374,062
Totals	<u>\$ 5,665,000</u>	<u>\$ 478,390</u>	<u>\$ 6,143,390</u>	<u>\$ 2,457,465</u>	<u>\$ 290,430</u>	<u>\$ 2,747,895</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Accrued Landfill Postclosure Care Costs - The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$90,000 as of June 30, 2022. The estimated total current cost of the landfill postclosure care (\$90,000) 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, 2022. 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 13 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$3,478,778, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022 the Town reported a liability of \$26,698,574 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the Town’s proportion was 0.60% which was an increase of 0.05% from its proportion measured as of June 30, 2020.

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For the year ended June 30, 2022, the Town recognized pension expense of \$2,387,527. At June 30, 2022 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	\$ 2,173,776	\$ 604,535
Changes in assumptions	2,788,515	-
Net difference between projected and actual investment earnings on pension plan investments	-	7,466,979
Differences between expected and actual experience	747,599	279,515
Contributions subsequent to the measurement date	3,478,778	-
Total	\$ 9,188,668	\$ 8,351,029

The \$3,478,778 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, 2023. 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,		
2023	\$	(312,014)
2024		(89,913)
2025		(272,089)
2026		(1,967,123)
Thereafter		-
Totals	\$	(2,641,139)

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions which, accordingly, apply to 2021 measurements:

- Inflation: 2.0%
- Salary increases: 5.6% average, including inflation
- Wage inflation: 2.75% (2.25% for teachers)
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 38,182,015	\$ 26,698,574	\$ 17,119,509

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 14 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

14-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 2020 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

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Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 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 2021, 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 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$294,162, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the Town reported a liability of \$2,651,400 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the Town's proportion was 0.66% which was an increase of 0.06% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$325,797. At June 30, 2022, 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	\$ 2,032	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	33,121
Differences between expected and actual experience	-	553
Contributions subsequent to the measurement date	294,162	-
Total	\$ 296,194	\$ 33,674

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The \$294,162 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, 2023. 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	
<u>June 30,</u>	
2023	\$ (6,097)
2024	(6,959)
2025	(7,800)
2026	(10,786)
Thereafter	-
Totals	<u>\$ (31,642)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.6 % average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 2,882,281	\$ 2,651,400	\$ 2,450,520

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.

14-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. The Town’s OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

Benefits Provided – Benefits are provided under New Hampshire Revised Statutes Annotated (100-A:50 Medical Insurance Coverage). The Town provides medical benefits to its eligible retirees. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium.

Retirees and their covered spouses are required to pay 100% of the premiums for elected coverage.

The benefits in this plan end when the retiree and or the covered spouse reach age 65. This valuation does not account for the cost of benefits to retirees or their spouses after age 65.

Employees Covered by Benefit Terms – At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Active employees	170
Total participants covered by OPEB plan	<u>191</u>

Total OPEB Liability – The Town’s total OPEB liability of \$15,010,754, was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2020.

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Actuarial Assumptions and Other Inputs – The total OPEB liability of \$15,010,754, in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.16%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Decrement	0.50%
Ultimate Trend	4.04%
Year Ultimate Trend is Reached	2089
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 June 30, 2021.

Mortality rates: SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Rate 2006).

Changes in the Total OPEB Liability

	June 30,	
	2021	2022
OPEB liability beginning of year	\$ 9,209,076	\$ 14,181,404
Changes for the year:		
Service cost	794,334	811,491
Interest	286,000	303,236
Assumption changes and difference between actual and expected experience	4,171,337	-
Benefit payments	(279,343)	(285,377)
OPEB liability end of year	<u>\$ 14,181,404</u>	<u>\$ 15,010,754</u>

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2020 actuarial valuation was prepared using a discount rate of 2.16%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$13,456,399. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$16,752,686.

	Discount Rate		
	1% Decrease	Baseline 2.16%	1% Increase
Total OPEB Liability	<u>\$ 16,752,686</u>	<u>\$ 15,010,754</u>	<u>\$ 13,456,399</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2020 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$17,454,364. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$12,954,617.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 12,954,617</u>	<u>\$ 15,010,754</u>	<u>\$ 17,454,364</u>

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OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the Town recognized OPEB expense of \$1,554,029. At June 30, 2022, 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	\$ 2,590,608	\$ 357,215
Differences between expected and actual experience	1,060,234	2,319,020
Total	\$ 3,650,842	\$ 2,676,235

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,	
2023	\$ 439,302
2024	185,048
2025	103,124
2026	103,124
2027	144,009
Thereafter	-
Totals	\$ 974,607

NOTE 15 - ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2022 are as follows:

General fund:	
General government	\$ 162,951
Public safety	228,209
Highways and streets	5,420
Capital outlay	96,714
Total encumbrances	\$ 493,294

NOTE 16 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Governmental activities and fiduciary fund net position reported on the Statements of Net Position at June 30, 2022 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value of all capital assets	\$ 35,237,442	\$ -
Less:		
General obligation bonds payable	(5,665,000)	-
Notes payable	(2,457,465)	-
Total net investment in capital assets	27,114,977	-

(Continued)

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Governmental activities and fiduciary funds net position:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>
Restricted net position:		
Permanent trust funds - principal	170,935	-
Permanent trust funds - income	76,375	-
Donations	140,674	-
Library	392,527	-
Water	3,439,372	-
Sewer	565,808	-
Police forfeiture	296,820	-
Planning board	65,728	-
Impact fees	1,270,055	-
Forest management	15,767	-
Individuals, organizations and other governments	-	1,910,751
Total restricted net position	<u>6,434,061</u>	<u>1,910,751</u>
Unrestricted	<u>(13,050,673)</u>	<u>-</u>
Total net position	<u>\$ 20,498,365</u>	<u>\$ 1,910,751</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2022 include the following:

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:					
Inventory	\$ 26,882	\$ -	\$ -	\$ -	\$ 26,882
Prepaid items	11,960	-	-	-	11,960
Other permanent fund - principal balance	-	-	-	79,060	79,060
Library permanent fund - principal balance	-	-	-	91,875	91,875
Total nonspendable fund balance	<u>38,842</u>	<u>-</u>	<u>-</u>	<u>170,935</u>	<u>209,777</u>
Restricted:					
Donations	140,674	-	-	-	140,674
Library	392,527	-	-	-	392,527
Water	-	3,439,372	-	-	3,439,372
Sewer	-	-	565,808	-	565,808
Police forfeiture	-	-	-	296,820	296,820
Planning board	-	-	-	65,728	65,728
Impact fees	-	-	-	1,270,055	1,270,055
Forest management	-	-	-	15,767	15,767
Other permanent fund - income balance	-	-	-	58,644	58,644
Library permanent fund - income balance	-	-	-	17,731	17,731
Total restricted fund balance	<u>533,201</u>	<u>3,439,372</u>	<u>565,808</u>	<u>1,724,745</u>	<u>6,263,126</u>

(Continued)

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Governmental fund balances continued:

	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	Total Governmental Funds
Committed:					
Non-lapsing appropriation	96,714	-	-	-	96,714
Voted from surplus	125,000	-	-	-	125,000
Expendable trusts	3,238,328	4,261,796	12,437,080	-	19,937,204
Conservation commission	1,423,496	-	-	-	1,423,496
Land use change	383,693	-	-	-	383,693
Senior activities	-	-	-	68,529	68,529
Community TV revolving fund	-	-	-	134,216	134,216
Emergency management revolving fund	-	-	-	472,971	472,971
Total committed fund balance	5,267,231	4,261,796	12,437,080	675,716	22,641,823
Assigned:					
Encumbrances	396,580	-	-	-	396,580
Abatement contingency	700,000	-	-	-	700,000
Total assigned fund balance	1,096,580	-	-	-	1,096,580
Unassigned	8,131,184	-	-	-	8,131,184
Total governmental fund balances	\$ 15,067,038	\$ 7,701,168	\$ 13,002,888	\$ 2,571,396	\$ 38,342,490

NOTE 18 – 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 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2021-22 the Town paid \$270,970 and \$272,356 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 19 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

As of June 30, 2022, no such arrangements were identified.

TOWN OF HUDSON, NEW HAMPSHIRE
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NOTE 20 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

NOTE 21 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 22 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through February 1, 2023, the date the June 30, 2022 financial statements were available to be issued, and the following events occurred that requires 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, 2022

	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Fiscal year-end										
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net pension liability	0.57%	0.56%	0.55%	0.56%	0.58%	0.56%	0.57%	0.55%	0.60%	
Town's proportionate share of the net pension liability	\$ 24,397,417	\$ 20,834,147	\$ 21,703,799	\$ 30,028,780	\$ 28,411,801	\$ 27,186,868	\$ 27,479,280	\$ 35,377,535	\$ 26,698,574	
Town's covered payroll (as of measurement date)	\$ 10,368,293	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	
Town's proportionate share of the net pension liability as a percentage of its covered payroll	235.31%	200.94%	202.12%	272.35%	250.06%	229.40%	221.64%	278.10%	187.34%	
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	57.77%	64.73%	65.59%	58.72%	72.22%	

Unaudited

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, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 1,409,575	\$ 1,800,699	\$ 1,838,020	\$ 2,022,094	\$ 2,116,407	\$ 2,386,346	\$ 2,485,315	\$ 2,457,132	\$ 3,478,778
Contributions in relation to the contractually required contributions	1,409,575	1,800,699	1,838,020	2,022,094	2,116,407	2,386,346	2,485,315	2,457,132	3,478,778
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of fiscal year)	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140
Contributions as a percentage of covered payroll	13.60%	16.77%	16.67%	17.80%	17.86%	19.25%	19.54%	17.24%	23.09%

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, 2022

***Schedule of the Town’s Proportionate Share of Net Pension Liability and
Schedule of Town Contributions - Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town’s pension plan at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal-year end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's proportion of the net OPEB liability	0.45%	0.46%	0.67%	0.68%	0.61%	0.66%
Town's proportionate share of the net OPEB liability (asset)	\$ 2,168,480	\$ 2,103,080	\$ 3,083,911	\$ 2,977,224	\$ 2,655,173	\$ 2,651,400
Town's covered payroll (as of measurement date)	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.67%	18.51%	26.02%	24.01%	20.87%	18.60%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

The Note 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, 2022

	<i>Unaudited</i>				
	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Fiscal-year end					June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 260,278	\$ 272,617	\$ 297,940	\$ 309,911	\$ 281,570
Contributions in relation to the contractually required contribution	260,278	272,617	297,940	309,911	281,570
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of fiscal year end)	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,731,305	\$ 14,251,501
Contributions as a percentage of covered payroll	2.29%	2.30%	2.40%	2.43%	1.98%
					\$ 294,162
					\$ 15,067,140
					1.95%

The Note 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, 2022
Unaudited

	June 30,					
	2017	2018	2019	2020	2021	2022
OPEB liability, beginning of year	\$ 11,227,357	\$ 11,734,293	\$ 12,568,516	\$ 8,650,486	\$ 9,209,076	\$ 14,181,404
Changes for the year:						
Service cost	603,411	615,479	423,696	438,525	794,334	811,491
Interest	317,641	331,976	281,134	299,625	286,000	303,236
Assumption changes and difference between actual and expected experience	(250,010)	58,775	(4,449,372)	-	4,171,337	-
Benefit payments	(164,106)	(172,007)	(173,488)	(179,560)	(279,343)	(285,377)
OPEB liability, end of year	<u>\$ 11,734,293</u>	<u>\$ 12,568,516</u>	<u>\$ 8,650,486</u>	<u>\$ 9,209,076</u>	<u>\$ 14,181,404</u>	<u>\$ 15,010,754</u>
Covered payroll	<u>\$ 9,712,076</u>	<u>\$ 9,906,318</u>	<u>\$ 10,482,232</u>	<u>\$ 10,691,877</u>	<u>\$ 14,301,945</u>	<u>\$ 14,587,984</u>
Total OPEB liability as a percentage of covered payroll	120.82%	126.87%	82.53%	86.13%	99.16%	102.90%

The Note 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, 2022

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be found at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H, I, and J represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

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, 2022. 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, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 19,987,939	\$ 18,880,964	\$ (1,106,975)
Yield	10,600	17,364	6,764
Timber	7,000	9,290	2,290
Excavation	3,000	7,759	4,759
Payment in lieu of taxes	13,516	-	(13,516)
Interest and penalties on taxes	155,000	134,184	(20,816)
Total from taxes	<u>20,177,055</u>	<u>19,049,561</u>	<u>(1,127,494)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	5,420,000	5,965,096	545,096
Building permits	290,000	366,617	76,617
Other	231,325	250,950	19,625
Total from licenses, permits, and fees	<u>5,941,325</u>	<u>6,582,663</u>	<u>641,338</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,872,194	1,872,194	-
Highway block grant	537,274	535,147	(2,127)
Other	10,000	18,603	8,603
Federal:			
FEMA	900,432	464,156	(436,276)
Other	50,844	172,983	122,139
Total from intergovernmental	<u>3,370,744</u>	<u>3,063,083</u>	<u>(307,661)</u>
Charges for services:			
Income from departments	952,685	1,057,776	105,091
Miscellaneous:			
Sale of municipal property	55,000	43,030	(11,970)
Interest on investments	20,000	(863)	(20,863)
Other	132,787	270,557	137,770
Total from miscellaneous	<u>207,787</u>	<u>312,724</u>	<u>104,937</u>
Other financing sources:			
Transfers in	341,819	489,500	147,681
Total revenues and other financing sources	30,991,415	<u>\$ 30,555,307</u>	<u>\$ (436,108)</u>
Unassigned fund balance used to reduce tax rate	600,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 31,591,415</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 408,967	\$ 411,631	\$ -	\$ (2,664)
Election and registration	-	455,594	414,249	20,851	20,494
Financial administration	12,128	1,253,388	1,167,293	7,304	90,919
Revaluation of property	46,257	657,884	551,727	114,821	37,593
Legal	-	176,560	131,599	3,750	41,211
Planning and zoning	20,799	504,891	499,529	6,575	19,586
General government buildings	-	99,599	115,221	-	(15,622)
Cemeteries	-	1,250	59	-	1,191
Insurance, not otherwise allocated	-	541,000	396,250	-	144,750
Other	-	180,992	126,870	9,650	44,472
Total general government	<u>79,184</u>	<u>4,280,125</u>	<u>3,814,428</u>	<u>162,951</u>	<u>381,930</u>
Public safety:					
Police	24,981	9,405,818	9,284,419	41,348	105,032
Ambulance	-	4,924	4,924	-	-
Fire	183,797	8,540,646	8,434,036	186,861	103,546
Emergency management	-	86,368	11,705	-	74,663
Total public safety	<u>208,778</u>	<u>18,037,756</u>	<u>17,735,084</u>	<u>228,209</u>	<u>283,241</u>
Highways and streets:					
Administration	-	415,564	406,437	-	9,127
Highways and streets	796	4,723,167	4,799,168	5,420	(80,625)
Total highways and streets	<u>796</u>	<u>5,138,731</u>	<u>5,205,605</u>	<u>5,420</u>	<u>(71,498)</u>
Sanitation:					
Solid waste collection	-	1,710,384	1,748,344	-	(37,960)
Health:					
Pest control	-	135,089	126,699	-	8,390
Welfare:					
Administration and direct assistance	-	65,000	25,823	-	39,177
Culture and recreation:					
Parks and recreation	-	788,900	585,490	-	203,410
Patriotic purposes	-	5,600	4,100	-	1,500
Total culture and recreation	<u>-</u>	<u>794,500</u>	<u>589,590</u>	<u>-</u>	<u>204,910</u>
Capital outlay	406,224	-	428,606	96,714	(119,096)
Other financing uses:					
Transfers out	-	1,429,830	1,414,840	-	14,990
Total appropriations, expenditures, other financing uses, and encumbrances	<u><u>\$ 694,982</u></u>	<u><u>\$ 31,591,415</u></u>	<u><u>\$ 31,089,019</u></u>	<u><u>\$ 493,294</u></u>	<u><u>\$ 704,084</u></u>

SCHEDULE 3
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 6,398,640
Changes:		
Unassigned fund balance used to reduce 2022 tax rate		(600,000)
2021-2022 Budget summary:		
Revenue deficit (Schedule 1)	\$ (436,108)	
Unexpended balance of appropriations (Schedule 2)	<u>704,084</u>	
2021-2022 Budget surplus		267,976
Increase in nonspendable fund balance		(18,248)
Increase in restricted fund balance		(11,334)
Increase in committed fund balance (non-encumbrances)		(125,000)
Decrease in assigned fund balance (non-encumbrances)		<u>2,283,407</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		8,195,441
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(117,597)
Elimination of the allowance for uncollectible taxes		<u>53,340</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 8,131,184</u></u>

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue Funds							Capital Project Fund			Total	
	Senior Activities	Police Forfeiture	Community TV Revolving Fund	Planning Board	Impact Fees	Forest Management	Emergency Services Revolving Fund	Capital Project Fund				
								Lowell Road	Other	Library		
ASSETS												
Cash and cash equivalents	\$ 68,529	\$ 305,944	\$ 141,938	\$ 65,728	\$ 1,258,315	\$ 15,767	\$ 474,352	\$ -	\$ 1,604	\$ 1,474	\$ -	\$ 2,333,651
Investments	-	-	-	-	-	-	-	-	136,015	108,062	-	244,077
Accounts receivable	-	-	-	-	11,740	-	-	36,982	-	-	-	48,722
Accrued interest receivable	-	-	-	-	-	-	-	-	85	70	-	155
Due from other governments	-	-	-	-	-	-	-	4,506	-	-	-	4,506
Total assets	\$ 68,529	\$ 305,944	\$ 141,938	\$ 65,728	\$ 1,270,055	\$ 15,767	\$ 474,352	\$ 41,488	\$ 137,704	\$ 109,606	\$ -	\$ 2,631,111
LIABILITIES												
Accounts payable	\$ -	\$ 3,662	\$ 4,296	\$ -	\$ -	\$ -	\$ 1,164	\$ -	\$ -	\$ -	\$ -	\$ 9,122
Accrued salaries and benefits	-	-	3,426	-	-	-	217	-	-	-	-	3,643
Interfund payable	-	5,462	-	-	-	-	-	41,488	-	-	-	46,950
Total liabilities	\$ -	\$ 9,124	\$ 7,722	\$ -	\$ -	\$ -	\$ 1,381	\$ 41,488	\$ -	\$ -	\$ -	\$ 59,715
FUND BALANCES												
Nonspendable	-	-	-	-	-	-	-	-	79,060	91,875	-	170,935
Restricted	-	296,820	-	65,728	1,270,055	15,767	-	-	58,644	17,731	-	1,724,745
Committed	68,529	-	134,216	-	-	-	472,971	-	-	-	-	675,716
Total fund balances	68,529	296,820	134,216	65,728	1,270,055	15,767	472,971	-	137,704	109,606	-	2,571,396
Total liabilities and fund balances	\$ 68,529	\$ 305,944	\$ 141,938	\$ 65,728	\$ 1,270,055	\$ 15,767	\$ 474,352	\$ 41,488	\$ 137,704	\$ 109,606	\$ -	\$ 2,631,111

See Independent Auditor's Report

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, 2022

	Special Revenue Fund										Capital Project Fund			Total
	Senior Activities	Police Forfeiture	Community			Emergency Services	Forst Management	Impact Fees	Revolving Fund		Lowell Road	Permanent Funds		
			TV	Planning Board	Revolving Fund				Revolving Fund	Other		Library		
REVENUES														
Licenses and permits	\$ -	\$ -	\$ 308,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,415
Intergovernmental	-	-	-	-	-	-	-	-	-	24,156	-	-	-	24,156
Charges for services	40,041	-	-	-	-	494,885	-	-	-	-	-	-	-	534,926
Miscellaneous	-	449	-	4,670	368,525	-	-	-	-	6,039	3,308	2,906	-	385,897
Unrealized loss on investments	-	-	-	-	-	-	-	-	-	-	(28,809)	(21,270)	-	(50,079)
Total revenues	40,041	449	308,415	4,670	368,525	494,885	-	-	-	30,195	(25,501)	(18,364)	-	1,203,315
EXPENDITURES														
Current:														
General government	-	-	347,958	-	-	-	-	-	-	-	160	-	-	348,118
Public safety	-	13,375	-	-	19,127	276,563	-	-	-	-	-	-	-	309,065
Culture and recreation	19,327	-	-	-	-	-	-	-	-	-	-	396	-	19,723
Capital outlay	-	-	-	-	-	-	-	-	-	30,195	-	-	-	30,195
Total expenditures	19,327	13,375	347,958	-	19,127	276,563	-	-	-	30,195	160	396	-	707,101
Net change in fund balances	20,714	(12,926)	(39,543)	4,670	349,398	218,322	-	-	-	-	(25,661)	(18,760)	-	496,214
Fund balances, beginning	47,815	309,746	173,759	61,058	920,657	254,649	15,767	-	-	-	163,365	128,366	-	2,075,182
Fund balances, ending	\$ 68,529	\$ 296,820	\$ 134,216	\$ 65,728	\$ 1,270,055	\$ 472,971	\$ 15,767	\$ -	\$ -	\$ -	\$ 137,704	\$ 109,606	\$ -	\$ 2,571,396

SCHEDULE 6
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
June 30, 2022

	Custodial Funds							Total
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees		
ASSETS								
Cash and cash equivalents	\$ -	\$ 21,384	\$ 380,924	\$ 355,489	\$ 54,967	\$ 70,813	\$ 883,577	
Investments	-	1,021,670	-	-	-	-	1,021,670	
Intergovernmental receivable	24,460,445	-	-	-	-	-	24,460,445	
Accrued interest receivable	-	3,091	-	-	-	-	3,091	
Total assets	\$ 24,460,445	\$ 1,046,145	\$ 380,924	\$ 355,489	\$ 54,967	\$ 70,813	\$ 26,368,783	
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ 4,900	
Intergovernmental payables:								
School	22,522,984	-	-	-	-	-	22,522,984	
County	1,937,461	-	-	-	-	-	1,937,461	
Total liabilities	24,460,445	-	-	4,900	-	-	24,465,345	
NET POSITION								
Restricted	-	1,046,145	380,924	350,589	54,967	70,813	1,903,438	
Total liabilities and net position	\$ 24,460,445	\$ 1,046,145	\$ 380,924	\$ 355,489	\$ 54,967	\$ 70,813	\$ 26,368,783	

SCHEDULE 7
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Custodial Funds						
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees	Total
ADDITIONS							
Contributions	\$ -	\$ -	\$ 217,864	\$ 79,934	\$ 19,563	\$ 81,122	\$ 398,483
Investment earnings	-	22,539	308	178	-	-	23,025
Tax collections for other governments	50,311,641	-	-	-	-	-	50,311,641
Unrealized loss on investments	-	(180,050)	-	-	-	-	(180,050)
Total additions	50,311,641	(157,511)	218,172	80,112	19,563	81,122	50,553,099
DEDUCTIONS							
Payments of taxes or fees to other governments	50,311,641	-	-	-	-	-	50,311,641
Payments for escrow purposes	-	-	-	56,463	34,557	85,134	176,154
Total deductions	50,311,641	-	-	56,463	34,557	85,134	50,487,795
Change in net position	-	(157,511)	218,172	23,649	(14,994)	(4,012)	65,304
Net position, beginning	-	1,203,656	162,752	326,940	69,961	74,825	1,838,134
Net position, ending	\$ -	\$ 1,046,145	\$ 380,924	\$ 350,589	\$ 54,967	\$ 70,813	\$ 1,903,438

***SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS***



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hudson, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Hudson's basic financial statements, and have issued our report thereon dated February 1, 2023. Our report on the financial statements of the governmental activities was adverse as indicated therein.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Hudson's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hudson's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

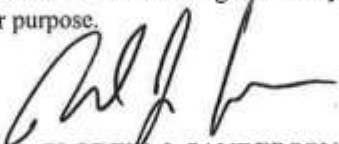
As part of obtaining reasonable assurance about whether the Town of Hudson's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

*Town of Hudson
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 1 2023
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Hudson's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town of Hudson's major federal programs for the year ended June 30, 2022. The Town of Hudson's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Hudson complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Hudson and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Hudson's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of Hudson's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Hudson's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions,

Town of Hudson

**Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance**

misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Hudson's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Hudson's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Hudson's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

February 1, 2023
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

SCHEDULE II
TOWN OF HUDSON
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the New Hampshire Department of Transportation				
Highway Planning and Construction	20.205	41754	\$ -	\$ 19,650
Passed Through the New Hampshire Department of Safety				
State and Community Highway Safety	20.600	#22-092	-	7,984
U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Passed Through the New Hampshire State Library				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	3,815
EXECUTIVE OFFICE OF THE PRESIDENT				
Passed Through the Town of Scarborough, Maine				
High Intensity Drug Trafficking Areas Program	95.001	N/A	-	13,969
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the New Hampshire Department of Health and Human Services				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4516- DR-NH	-	92,759
DIRECT FUNDING				
U.S. DEPARTMENT OF JUSTICE				
Domestic Cannabis Eradication/Suppression Program	16.U01	N/A	-	2,613
FBI Safe Streets	16.U02	N/A	-	21,160
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,023,525
U.S. DEPARTMENT OF HOMELAND SECURITY				
Assistance to Firefighters Grant	97.044	N/A	-	5,515
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	-	443,521
Total Expenditures of Federal Awards			\$ -	\$ 1,634,511

The Notes to the Schedule of Expenditures of Federal Awards is an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Note 1. Basis of Presentation

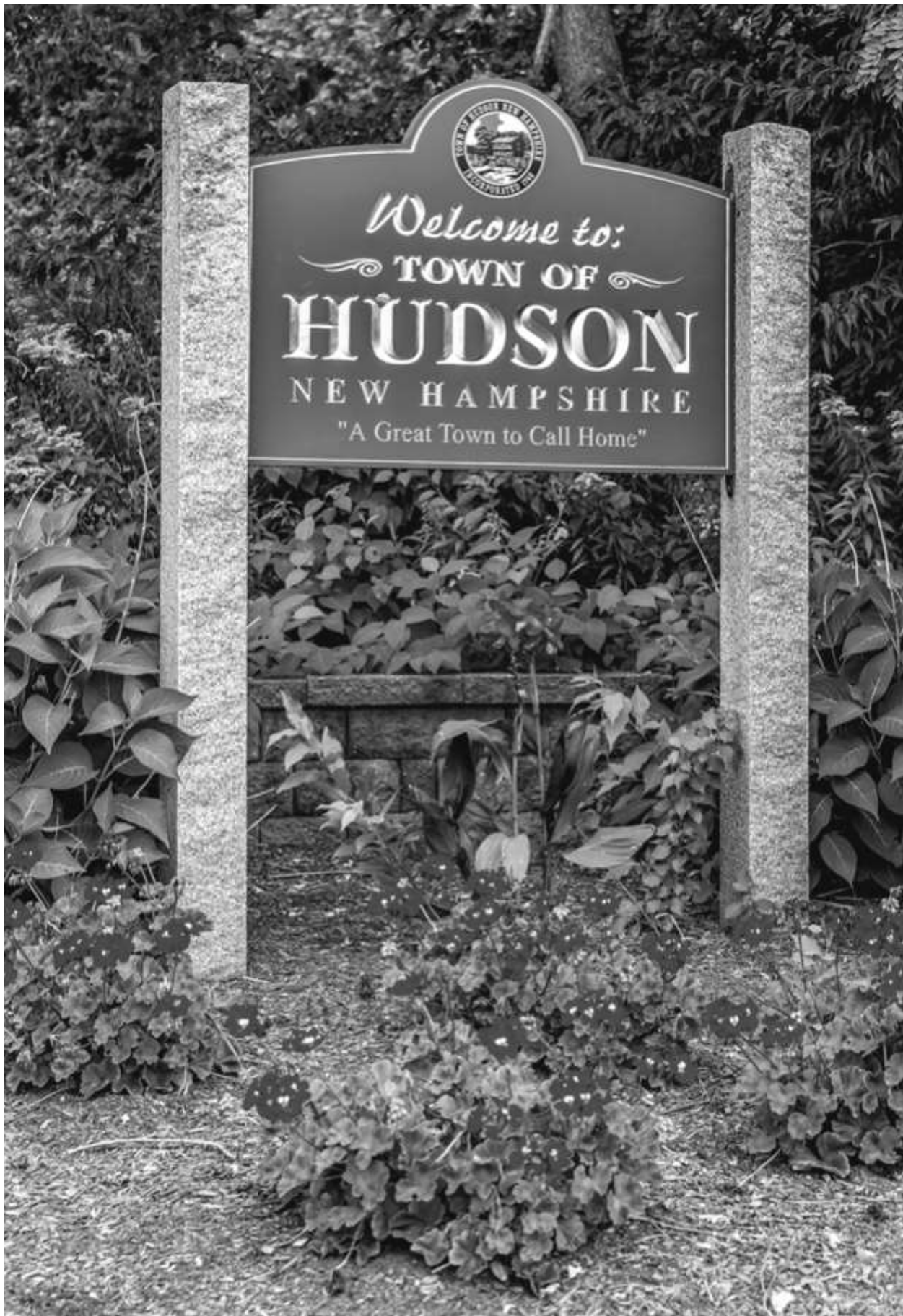
The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Hudson under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Hudson, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Hudson.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Town of Hudson has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



Town Warrant 2023



Hudson,
New Hampshire



Proposed Budget
Hudson

For the period beginning July 1, 2023 and ending June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
WILLIAM P. COLE Ted Trost	MEMBER Chair	<i>William P. Cole</i> <i>Ted Trost</i>
RICHARD J. WEISSGARDER Alexandro Urutia	MEMBER Member	<i>Richard J. Weisgarder</i> <i>Alexandro Urutia</i>
Kathleen A. Leary David S. Marav	Alternate Clerk Selectman	<i>Kathleen A. Leary</i> <i>David S. Marav</i>
Sydney Whiting Robert E. Clegg	School Board Vice Chair Living Person	<i>Sydney Whiting</i> <i>Robert E. Clegg</i>
Patrick Quinlan	Member	<i>Patrick Quinlan</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



New Hampshire
Department of
Revenue Administration

2023
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
General Government								
4130-4139	Executive	04	\$411,631	\$391,198	\$409,248	\$0	\$409,248	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$414,249	\$456,413	\$477,875	\$0	\$477,875	\$0
4150-4151	Financial Administration	04	\$1,167,293	\$1,271,839	\$1,307,277	\$0	\$1,307,277	\$0
4152	Revaluation of Property	04	\$551,727	\$493,652	\$467,304	\$0	\$467,304	\$0
4153	Legal Expense	04	\$131,599	\$136,560	\$133,560	\$0	\$120,000	\$13,560
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	04	\$499,529	\$516,129	\$644,132	\$0	\$644,132	\$0
4194	General Government Buildings	04	\$115,221	\$99,708	\$109,596	\$0	\$109,596	\$0
4195	Cemeteries	04	\$59	\$1,250	\$1,250	\$0	\$1,250	\$0
4196	Insurance	04	\$396,250	\$555,850	\$590,938	\$0	\$590,938	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	04	\$125,870	\$273,081	\$267,321	\$0	\$267,321	\$0
General Government Subtotal					\$4,408,501	\$0	\$4,394,941	\$13,560
Public Safety								
4210-4214	Police	04	\$9,284,419	\$9,546,235	\$9,842,313	\$0	\$9,842,313	\$0
4215-4219	Ambulance		\$4,924	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$8,434,036	\$8,252,997	\$8,625,182	\$0	\$8,625,182	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$11,705	\$86,368	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal					\$18,467,495	\$0	\$18,467,495	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal					\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)	
Highways and Streets									
4311	Administration	04	\$406,437	\$424,346	\$508,718	\$0	\$433,718	\$75,000	
4312	Highways and Streets	04	\$4,799,168	\$4,810,589	\$5,486,908	\$0	\$5,436,908	\$50,000	
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	
Highways and Streets Subtotal					\$5,234,935	\$5,995,626	\$0	\$6,870,626	\$125,000
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4323	Solid Waste Collection	04	\$1,748,344	\$2,095,828	\$2,240,383	\$0	\$2,240,383	\$0	
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	
4326-4328	Sewage Collection and Disposal	05	\$2,392,233	\$2,141,268	\$2,175,003	\$0	\$2,175,003	\$0	
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	
Sanitation Subtotal					\$4,237,096	\$4,415,386	\$0	\$4,415,386	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4332	Water Services	06	\$1,622,077	\$2,036,150	\$2,079,487	\$0	\$2,079,487	\$0	
4335-4339	Water Treatment, Conservation and Other	06	\$1,100,550	\$1,396,108	\$1,306,108	\$0	\$1,306,108	\$0	
Water Distribution and Treatment Subtotal					\$3,432,258	\$3,385,595	\$0	\$3,385,595	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	
Electric Subtotal					\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	04	\$126,699	\$124,396	\$136,928	\$0	\$136,928	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$126,699	\$124,396	\$136,928	\$0	\$136,928	\$0
Welfare								
4441-4442	Administration and Direct Assistance	04	\$25,823	\$80,000	\$65,000	\$0	\$65,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$25,823	\$80,000	\$65,000	\$0	\$65,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	04	\$585,490	\$776,285	\$518,902	\$0	\$518,902	\$0
4550-4559	Library	04	\$1,192,087	\$1,187,134	\$1,256,499	\$0	\$1,256,499	\$0
4583	Patrotic Purposes	04	\$4,100	\$5,600	\$5,600	\$0	\$5,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$1,781,677	\$1,969,019	\$1,781,001	\$0	\$1,781,001	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	04	\$52,753	\$52,753	\$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
	Conservation and Development Subtotal		\$52,753	\$52,753	\$52,753	\$0	\$52,753	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2024 (Recommended)	Selectmen's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	04,06	\$1,015,000	\$1,010,000	\$1,271,700	\$0	\$1,271,700	\$0
4721	Long Term Bonds and Notes - Interest	04,06	\$234,656	\$332,130	\$387,238	\$0	\$387,238	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$1,249,656	\$1,342,130	\$1,658,938	\$0	\$1,658,938	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$428,606	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$5,928,980	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$428,606	\$5,928,980	\$0	\$0	\$0	\$0
Operating Transfers Out								
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		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$40,367,223	\$0	\$0	\$40,228,663	\$138,560



New Hampshire
 Department of
 Revenue Administration

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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2024 (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
4210-4214	Police	22	\$0	\$126,147	\$126,147	\$0
			<i>Purpose: Hire One Police Officer (By Petition)</i>			
4914O	To Proprietary Fund - Other	18	\$1	\$0	\$0	\$0
			<i>Purpose: Establish a Public Safety Services Revolving Fund</i>			
4915	To Capital Reserve Fund	09	\$100,000	\$0	\$100,000	\$0
			<i>Purpose: Police Safety Equipment Capital Reserve Funding</i>			
4915	To Capital Reserve Fund	10	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Property Revaluation Capital Reserve Funding</i>			
4915	To Capital Reserve Fund	11	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: VacCon Truck Replacement Capital Reserve Funding</i>			
4915	To Capital Reserve Fund	12	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Fire Apparatus Refurb/Repair Capital Reserve Fund</i>			
4915	To Capital Reserve Fund	13	\$30,000	\$0	\$30,000	\$0
			<i>Purpose: Generator Replace/Repair Capital Reserve Funding</i>			
4915	To Capital Reserve Fund	14	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Benson Park Renovation Capital Reserve Fund</i>			
Total Proposed Special Articles			\$220,001	\$126,147	\$346,147	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
4150-4151	Financial Administration	07	\$22,508	\$0	\$22,508	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4191-4193	Planning and Zoning	07	\$12,260	\$0	\$12,260	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4210-4214	Police	07	\$55,609	\$0	\$55,609	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4220-4229	Fire	07	\$56,810	\$0	\$56,810	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4311	Administration	07	\$13,793	\$0	\$13,793	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4312	Highways and Streets	07	\$7,775	\$0	\$7,775	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4312	Highways and Streets	08	\$81,628	\$0	\$81,628	\$0
		<i>Purpose: Hudson Public Works Union Contract</i>				
4326-4328	Sewage Collection and Disposal	07	\$2,378	\$0	\$2,378	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
4414	Pest Control	07	\$18,985	\$0	\$18,985	\$0
		<i>Purpose: Hudson Police, Fire & Town Supervisors Association</i>				
Total Proposed Individual Articles			\$271,746	\$0	\$271,746	\$0



New Hampshire
Department of
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Revenues

Account Source	Article	Actual Revenues for period ending 6/30/2022	Selectmen's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Taxes				
3120 Land Use Change Tax - General Fund		\$0	\$0	\$0
3180 Resident Tax		\$0	\$0	\$0
3185 Yield Tax	04	\$17,364	\$8,000	\$8,000
3186 Payment in Lieu of Taxes	04	\$0	\$12,816	\$12,816
3187 Excavation Tax	04	\$7,759	\$5,000	\$5,000
3189 Other Taxes	04	\$9,290	\$8,000	\$8,000
3190 Interest and Penalties on Delinquent Taxes	04	\$134,184	\$165,000	\$165,000
9991 Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal	\$168,597	\$198,816	\$198,816
Licenses, Permits, and Fees				
3210 Business Licenses and Permits		\$0	\$0	\$0
3220 Motor Vehicle Permit Fees	04	\$5,965,096	\$5,600,000	\$5,600,000
3230 Building Permits	04	\$366,617	\$295,000	\$295,000
3290 Other Licenses, Permits, and Fees	04	\$250,950	\$233,000	\$233,000
3311-3319 From Federal Government	04	\$637,139	\$161,000	\$161,000
	Licenses, Permits, and Fees Subtotal	\$7,219,802	\$6,289,000	\$6,289,000
State Sources				
3351 Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352 Meals and Rooms Tax Distribution	04	\$1,872,194	\$1,793,865	\$1,793,865
3353 Highway Block Grant	04	\$535,147	\$537,274	\$537,274
3354 Water Pollution Grant		\$0	\$0	\$0
3355 Housing and Community Development		\$0	\$0	\$0
3356 State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357 Flood Control Reimbursement		\$0	\$0	\$0
3359 Other (Including Railroad Tax)		\$18,603	\$0	\$0
3379 From Other Governments		\$0	\$0	\$0
	State Sources Subtotal	\$2,425,944	\$2,331,139	\$2,331,139



Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2022	Selectmen's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Charges for Services					
3401-3406	Income from Departments	04	\$1,057,776	\$952,295	\$952,295
3409	Other Charges	04	\$0	\$110,000	\$110,000
Charges for Services Subtotal			\$1,057,776	\$1,062,295	\$1,062,295
Miscellaneous Revenues					
3501	Sale of Municipal Property	04	\$43,030	\$55,000	\$55,000
3502	Interest on Investments	04	\$0	\$15,000	\$15,000
3503-3509	Other	04	\$269,694	\$3,000	\$3,000
Miscellaneous Revenues Subtotal			\$312,724	\$73,000	\$73,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$198,410	\$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)	05, 11, 13	\$1,453,057	\$2,200,003	\$2,200,003
3914W	From Enterprise Funds: Water (Offset)	06, 13	\$3,661,571	\$4,536,001	\$4,536,001
3915	From Capital Reserve Funds		\$755,206	\$0	\$0
3916	From Trust and Fiduciary Funds	04	\$0	\$1,677	\$1,677
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$6,068,244	\$6,737,681	\$6,737,681
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	09	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes	04	\$0	\$600,000	\$600,000
Other Financing Sources Subtotal			\$0	\$700,000	\$700,000
Total Estimated Revenues and Credits			\$17,253,087	\$17,391,931	\$17,391,931



New Hampshire
 Department of
 Revenue Administration

2023
MS-737

Budget Summary

Item	Selectmen's Period ending 6/30/2024 (Recommended)	Budget Committee's Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$40,367,223	\$40,228,663
Special Warrant Articles	\$220,001	\$346,147
Individual Warrant Articles	\$271,746	\$271,746
Total Appropriations	\$40,858,970	\$40,846,556
Less Amount of Estimated Revenues & Credits	\$17,391,931	\$17,391,931
Estimated Amount of Taxes to be Raised	\$23,467,039	\$23,454,625



Supplemental Schedule

1. Total Recommended by Budget Committee	\$40,846,556
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,271,700
3. Interest: Long-Term Bonds & Notes	\$387,238
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,658,938
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$39,187,618
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,918,762
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$271,746
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$44,765,318



Default Budget of the Municipality

Hudson

For the period beginning July 1, 2023 and ending June 30, 2024

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: _____

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Kara Roy	Chairperson	
Robert Guessferd	Vice Chairman	
Marilyn McGrath	Selectman	
David Morin	Selectman	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130-4139	Executive	\$391,198	\$3,666	\$0	\$394,864
4140-4149	Election, Registration, and Vital Statistics	\$456,413	\$27,932	\$0	\$484,345
4150-4151	Financial Administration	\$1,271,839	\$16,853	\$0	\$1,288,692
4152	Revaluation of Property	\$493,652	\$5,989	\$0	\$499,621
4153	Legal Expense	\$136,560	\$0	\$0	\$136,560
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$516,129	\$10,288	\$0	\$526,417
4194	General Government Buildings	\$99,708	\$2,800	\$0	\$102,508
4195	Cemeteries	\$1,250	\$0	\$0	\$1,250
4196	Insurance	\$555,850	\$35,088	\$0	\$590,938
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$273,081	\$4,021	\$0	\$277,102
General Government Subtotal		\$4,195,680	\$106,617	\$0	\$4,302,297
Public Safety					
4210-4214	Police	\$9,546,235	\$285,670	\$0	\$9,831,905
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$8,252,997	\$123,772	\$0	\$8,376,769
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$86,368	\$0	\$0	\$86,368
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$17,885,600	\$409,442	\$0	\$18,295,042
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$424,346	\$7,809	\$0	\$432,155
4312	Highways and Streets	\$4,810,589	\$51,143	\$0	\$4,861,732
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$5,234,935	\$58,952	\$0	\$5,293,887
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$2,095,828	\$144,555	\$0	\$2,240,383
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$2,141,268	\$32,803	(\$30,000)	\$2,144,071
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$4,237,096	\$177,358	(\$30,000)	\$4,384,454



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$2,036,150	\$34,013	\$0	\$2,070,163
4335-4339	Water Treatment, Conservation and Other	\$1,396,108	\$0	(\$90,000)	\$1,306,108
Water Distribution and Treatment Subtotal		\$3,432,258	\$34,013	(\$90,000)	\$3,376,271
Electric					
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
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$124,396	\$1,175	\$0	\$125,571
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$124,396	\$1,175	\$0	\$125,571
Welfare					
4441-4442	Administration and Direct Assistance	\$80,000	\$0	\$0	\$80,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$80,000	\$0	\$0	\$80,000
Culture and Recreation					
4520-4529	Parks and Recreation	\$776,285	\$0	\$0	\$776,285
4550-4559	Library	\$1,187,134	\$4,134	\$0	\$1,191,268
4583	Patriotic Purposes	\$5,600	\$0	\$0	\$5,600
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,969,019	\$4,134	\$0	\$1,973,153
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$52,753	\$0	\$0	\$52,753
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$52,753	\$0	\$0	\$52,753



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,010,000	\$261,700	\$0	\$1,271,700
4721	Long Term Bonds and Notes - Interest	\$183,906	\$203,332	\$0	\$387,238
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$1,193,906	\$465,032	\$0	\$1,658,938
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal	\$0	\$0	\$0	\$0
Operating Transfers Out					
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	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
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
	Operating Transfers Out Subtotal	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$38,405,643	\$1,256,723	(\$120,000)	\$39,542,366



New Hampshire
Department of
Revenue Administration

2023
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 2024

Town Meeting Approved Fiscal Year 2023 **\$38,347,862**

Adjustments:

Less:	Worker's Compensation Insurance Premium Decrease	(\$2,519)	5910-117	4196
	Sewer Operations - Sewer Lateral Camera	(\$30,000)	5562-401	4326S
	Water Debt Service FY 2023	(\$1,193,906)	5594-497,498	4711,4721
	Radio Tower Communications Installation	(\$90,000)	5593-411	4335W
Add:	Moderator Election Costs	\$12,571	5041	4140
	DPW Traffic Lane Stripping	\$35,000	5552-262	4312
	Police Educational Incentives	\$13,225	5610-157	4210
	Police Training	\$5,500	5671.-237	4210
	Police Facility Debt Service	\$518,532	5674-497,498	47,114,721
	AEMT/Firefighter Medical Exams	\$1,740	5710-244	4220
	Property Liability Insurance	\$37,607	5910-201	4196
	Solid Waste Contract	\$144,555	5970-242	4321
	Health Insurance Cost	\$82,688	xxxx-121	
	Nashua Sewer Treatment Plant (Hudson Share)	\$30,000	5564-624	4326S
	Water Debt Service FY 2024	\$1,140,406	5594-497,498	4711,4721
	Water - Whitewater Oper. And Mtce.	\$30,437	5592-252	4332W

Adjusted Town Meeting Approved Fiscal Year **\$39,083,698**

Add: Recurring Items from Approved Prior Fiscal Year's Warrant Articles:

Hudson Firefighters IAFF Local 3154 Union Contract	\$67,350		4220
Hudson Police, Fire and Town Suprv Assoc Contract	\$57,820		
Hudson Police Employees Association Contract	\$220,824		4210
Hudson Support Staff Local 1801 Union Contract	\$112,674		

Total Default Budget **\$39,542,366**



Article 01 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 12, 2022
Time: 9:00 a.m.
Location: Community Center, 12 Lions Avenue, Hudson

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2022
Time: 7:00 a.m. to 8:00 p.m.
District One Location: Hudson Community Center, 12 Lions Avenue
District Two Location: Alvirne High School Cafeteria, 200 Derry Street

Yes

No

Article 02 **Revise Table of Permitted Principal Uses**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: revising the Table of Permitted Principal Uses to separate Wholesale, Warehouse, Self-storage, mini-warehouse and distribution facilities into their own separate categories? They are all currently one category. By passing this amendment, a site would need Planning Board approval to change from one category to another.

Recommended by Planning Board 7-0

Yes

No

Article 03 **Petition to Amend Town Code 334**

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 Town Code 334, Attachment I, Table of Permitted Principal Uses to remove from permitted use under General (G) and General-I (G-1) zones, warehouses or distribution facilities greater than 100,000 square feet and allow them ONLY in Industrial (I) zones effective immediately following passage of this warrant article.

Recommended by Planning Board 7-0

Yes

No



Article 04 Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$33,527,659? Should this article be defeated, the operating budget shall be \$32,879,067 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 4-1

Recommended by Planning Board 7-0

Tax Rate Impact is \$0.42

Estimated tax rate is \$4.97

Yes

No

Article 05 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,175,003? Should this article be defeated, the operating budget shall be \$2,145,341 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee 10-0

Tax Rate Impact is \$0.00

Yes

No



Article 06 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,526,001? Should this article be defeated, the operating budget shall be \$4,517,958 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 5-0

Recommended by the Budget Committee 10-0

Tax Rate Impact is \$0.00

Yes

No

Article 07 Hudson Police, Fire & Town Supervisors Association Contract

Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association for Wage & Benefit Increases.

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

<u>Year</u>	<u>Amount</u>
7/1/23 – 6/30/24	\$190,118
7/1/24 – 6/30/25	\$152,620
7/1/25 – 6/30/26	\$144,645
7/1/26 – 6/30/27	\$201,792
7/1/27 – 6/30/28	\$154,563

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

Recommended by the Board of Selectmen 5-0

Recommended by the Budget Committee 10-0

Tax Rate Impact is \$0.04

Yes

No



Article 08 Hudson Public Works Union Contract

Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union AFSCME Local 1801 for Wage & Benefit Increases.

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

<u>Year</u>	<u>Amount</u>
7/1/23 – 6/30/24	\$81,628

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

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.02

Yes

No

Article 09 Police Safety Equipment Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 from the unassigned General Fund balance of June 30, 2023 which will be added to the Police Safety Equipment Capital Reserve Fund previously established March 9, 2021?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Yes

No



Article 10 Property Revaluation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.01

Yes

No

Article 11 VacCon Truck Replacement Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006? \$15,000 of this sum will come from the General Fund and \$15,000 will come from the Sewer Utility Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Yes

No

Article 12 Fire Apparatus Refurbishment/Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 2008?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.01

Yes

No



Article 13 Generator Replacement and Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Generator Replacement and Repair Capital Reserve Fund previously established March 8, 2022? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Yes No

Article 14 Benson Park Renovation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998?

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-1
Tax Rate Impact is \$0.00

Yes No

Article 15 Readopt Optional Veterans' Tax Credit

Shall the Town of Hudson vote to re-adopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$600 (Majority vote required)

Recommended by the Board of Selectmen
Tax Rate Impact is \$0.00

Yes No



Article 16 Readopt All Veterans’ Tax Credit

Shall the Town of Hudson readopt the ALL VETERANS’ TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town of Hudson under RSA 72:28 (Majority vote required)

Recommended by the Board of Selectmen

Tax Rate Impact is \$0.00

Yes

No

Article 17 Discontinue Combined Town Clerk/Tax Collector

Shall the Town of Hudson vote pursuant to RSA § 41:45-a II, to discontinue the combined office of Town Clerk/Tax Collector? If adopted, the person holding the combined elected office of Town Clerk/Tax Collector shall continue to hold the combined office until after the date of the next annual town election, following which, that person shall continue to hold the office of Town Clerk until the expiration of that term of office, and the Selectmen shall appoint another individual as Tax Collector in accordance with RSA §41:33.

Recommended by the Board of Selectmen 5-0

Tax Rate Impact is \$0.00

Yes

No



Article 18 Establish a Public Safety Services Revolving Fund

Shall the Town of Hudson vote to establish a Public Safety Services (PSS) revolving fund pursuant to NH RSA 31:95-h (c) for the purpose of providing public safety services? Fifty percent (50%) of revenues received from Police Detail Cruiser Fees shall be deposited into the fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town’s general surplus. The Town Treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the fund. These funds may be expended only for purposes of Police Fleet Purchasing/outfitting, Police Fleet Maintenance, or Public Safety Services equipment needed in conjunction with special events, highway construction, other construction, or any other public safety purpose deemed appropriate by the Board of Selectmen. The Public Safety Services revolving fund shall go into effect on July 1, 2023.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Yes

No

Article 19 Appoint Conservation Commission as Agents to Expend

Shall the Town of Hudson vote to appoint the Hudson Conservation Commission as agents to expend as authorized by RSA 31:19-a, I, from the Forest Maintenance Fund, previously established in 2018? No funds to be raised by taxation.

Recommended by the Board of Selectmen 5-0
Tax Rate Impact is \$0.00

Yes

No



Article 20 Adopt Hudson Community Power Plan

Shall the Town of Hudson vote to adopt the Hudson Community Power plan, to authorize the Board of Selectmen to implement the plan and to take all action in furtherance thereof, pursuant to RSA 53-E. The Hudson Community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

Recommended by the Board of Selectmen 5-0

Tax Rate Impact is \$0.00

Yes

No

Article 21 Amend Town Code 317-34 (By Petition)

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

Not Recommended by the Board of Selectmen 3-0

Tax Rate Impact is 0.00

Yes

No

Article 22 Hire One Police Officer (By Petition)

Shall the Town of Hudson vote to establish the wellness officer as a fulltime position, and raise and appropriate the sum of \$136,147 which represents the cost of wages and benefits to hire one (1) additional patrol officer? This appropriation is in addition to the Operating Budget.

Not Recommended by the Board of Selectmen 3-1

Recommended by the Budget Committee 11-0

Tax Rate Impact is \$0.03

Yes

No



Article 23 Abolish Hudson Budget Committee (By Petition)

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

Not Recommended by the Board of Selectmen 3-1
Tax Rate Impact is 0.00

Yes

No



Reminder: The voting session of
Town Meeting is Tuesday, March 14, 2023
from 7:00 a.m.- 8:00 p.m.
at two locations:
Hudson Community Center
and
Alvirne High School
Please see next page to find the Ward
you are required to vote in.



If you have any questions about any of the articles,
please contact any of the following Selectmen:

Kara Roy, Chairman (508) 450-5370

Bob Guessferd, Vice-Chairman (603) 315-4681

David S. Morin (603) 305-9887

Marilyn E. McGrath (603) 882-0739



Street Names to Vote in Ward 1
Hudson Community Center
12 Lions Avenue, Hudson, NH

A

A St.
Adelaide St.
Allard Ct.
Allyson Dr.
Alpha St.
Alpine Ave.
Andrews Ave.
Anna Louise Dr.
Annie Ct.
Applewood Dr.
April Ct.
Ash St.
Aspen St.
Aster Ct.
Atwood Ave.

B

B St.
Bay St.
Bear Path Ln.
Beaver Path
Belknap Rd.
Belknap Ter.
Birch St.
Birdie Ln.
Blackstone St.
Blueberry Ln.
Bond St.
Bosley Ct.
Bradford Cir.
Brenton Ave.
Bridle Bridge Rd.
Brody Ln.
Brook Dr.
Brookfield Rd.
Bruce St.
Bungalow Ave.
Burns Hill Rd.
Burton St.
Bush Hill Rd.
Butternut St.

C

C St
Caldwell Rd.
Campbell Ave.
Canterberry Ct.
Cape Dr.
Catalpa Dr.
Cathedral Ln.
Cedar St.
Central St.
Chalifoux Rd.
Chandler Ct.
Chapin St.
Charbonneau St.
Charity Ct.
Charles St.
Chase St.
Chatham St.
Cheney Dr.
Cherry St.
Chestnut St.
Chiswick Rd.
Cin Fre Dr.
Clark St.
Clearview Cir.
Clement Rd.
Cliff Ave.
Clifton St.
Cobblestone Dr.
Coll St.
Colson Rd.
Connell St.
Copper Hill Rd.
Cottonwood Dr.
County Rd.
Coventry Ct.
Crestwood Dr.
Cross St.

D

D St.
Dana Dr.

Davenport Rd.
Deer Run Rd.
Deerfield Ave.
Delilah Way
Demery St.
Dracut Rd.
Dumont Rd.

E

E St.
Eagle Dr.
Easthill Dr.
Eayers Pond Rd.
Edgar Ct.
Elaine St.
Elder St.
Empire Cir.

F

F St.
Fairway Dr.
Farnum Ct.
Ferry Ave.
Fir Ln.
First St.
Flying Rock Rd.
Fox Hollow Dr.
Franklin St.
Front St.
Fulton St.

G

Gates Ln.
Gibson Rd.
Gillis St.
Glen Dr.
Glenview Dr.
Gordon St.
Gowing Rd.
Graham Ct.
Granite Hill Rd.
Greenfield Dr.

Greentrees Dr.
Gregory St.
Groves Farm Rd.
Gulf St.

H

Hardy Rd.
Hartson Cir.
Harwood Rd.
Hawkview Rd.
Hedgerow Dr.
Hemlock St.
Heron Pond Way
Hickory St.
Hilindale Dr.
Hillside Dr.
Holly Ln.
Homestead Ln.
Hunter Ln.
Hurley St.

I

Inspiration Path.
Intervale Ct.
Ireland St.

J

Jacqueline St.
James Way
Jarry Way
Jeanne St.
Joan Ave.
Joseph Ave.
Jump Ln.
Juniper St.

K

Karas Crossing Dr.
Kestrel Ln.
Kimball Hill Rd.

L

Laurel Lndg.
Leaor Cir.
Leonard Ave.
Library St., south of Ferry St.
Lilac St.
Lily Ct.
Linda St.
Linden St.

Lions Ave.
Little Hales Ln.
Locust St.
Loop Rd.
Loren Ct.
Lorraine St.
Lowell Rd.
Lucier Park Dr.
Lund Dr.

M

MacCann Rd.
Magnolia St.
Maple Ave.
Mark St.
Marshall St.
Maywood St.
McEwen Ct.
McKinney Dr.
Meadow Dr.
Melendy Rd.
Memorial Dr.
Merrill St.
Mission Ln.
Mobile Dr.
Monarch Ct.
Moose Hill Rd.
Mountain View Dr.
Muldoon Dr.
Musquash Rd.

N

Nathaniel Dr.
Nevens St.
Nicolls Cir.
Noel St.

O

Oak Ave.
Oakwood St.
Oban Dr.
Oblate Dr.
Old Coach Rd.
Orchard Park Ln.
Overlook Cir.

P

Paget Dr.
Par Ln.
Paradise Ln.

Parkhurst Dr.
Partridge Cir.
Pasture Dr.
Paula Cir.
Pelham Rd.
Philbrick St.
Pine Rd.
Pinedale Ave.
Plamondon Dr.
Ponderosa Dr.
Porter Ave.
Potter Rd.
Prince Dr.
Pulpit Dr.

Q

Quail Run Dr.

R

Radcliffe Dr.
Raymond St.
Reed St.
Reflection Dr.
Rega Ave.
Regina Ave.
Rena Ave.
Rhona St.
Richman Rd.
Ricky Dr.
Ridge Ave.
Ridgecrest Dr.
Rita Ave.
River Rd.
Riverside Ave.
Robo Dr.
Roosevelt Ave.
Rose Dr.

S

Sagamore Park Rd.
Saint Anthony Dr.
Saint Eugene Way
Saint Francis Pl.
Saint Mary Dr.
Sand Hill Rd.
Sanders Rd.
Savin St.
Schaefer Cir.
School St.
Second St.

Shadowbrook Dr.
Sheffield St.
Shelley Dr.
Sheraton Dr.
Sherburne Rd.
Short St.
Sir Isaac Way
Somerset Dr.
Speare Rd.
Spruce St.
Stable Rd.
Standish Ln.
Stanley Ave.
State St.
Steele Rd.
Stonemill Dr.
Stuart St.
Sullivan Rd.
Sunrise Dr.
Sycamore St.

T

Tamarack St.
Tammy Ct.
Tate St.
Teloian Dr.
Tessier St.
Third St.
Thorning Rd.
Thurstons Dr.
Tiffany Cir.
Travers St.
Trigate Rd.

V

Vinton St.
Virginia Dr.

W

Walker Rd.
Wall St.
Walnut St.
Warren Rd.
Wason Rd.
Water St.
Watersedge Dr.
Wayne St.
Wildwood Ter.
Williams Dr.
Willow St.

Winding Hollow Rd.
Winn Ave.
Winnhaven Dr.
Winslow Farm Rd.
Wissahickon Dr.
Woodland Dr.
Woodridge Dr.
Wyeth Dr.

Y

Yale Ct.

Street Names to Vote in Ward 2

Alvirne High School

200 Derry Road, Hudson, NH

- A**
Abbott Farm Ln.
Abbott St.
Adam Dr.
Alvirne Dr.
Amanda Dr.
Autumn Cir.
- B**
Baker St.
Balsam Way.
Baltusrol Dr.
Barbara Ln.
Barretts Hill Rd.
Beechwood Rd.
Berkeley Dr.
Bockes Rd.
Bolduc Way
Bonnie Heights Dr.
Bonnie Ln.
Boulder Dr.
Bowes Cir.
Boyd Rd.
Brackett Ln.
Brady Dr.
Breakneck Rd.
Brightside Dr.
Burnham Rd.
Buswell St.
- C**
Campbello St.
Canna Path
Cardinal Dr.
Chagnon Ln.
Circle Dr.
Copeland Dr.
Cricketfield Ln.
Cummings St.
Cutler Rd.
- D**
Daniel Webster Dr.
David Dr.
Daw St.
Deblo Dr.
Derry Ln.
Derry Rd.
Derry St.
Doveton Ln.
Dugout Rd.
- E**
E Bonnie Heights Dr.
Easy St.
Edgewood Dr.
Elk Run Rd.
Elmwood Dr.
Essex Ave.
Evergreen Dr.
- F**
Falcon Dr.
Farmington Dr.
Federal St.
Ferry St.
Forest Cir.
Forest Rd.
Fox Run Rd.
Frenette Dr.
Fuller Dr.
- G**
Gabrielle Dr.
Gambia St.
Garrison Farm Rd.
George St.
Glasgow Cir.
Gloria Ave.
Glover Brook Ln.
Grace Dr.
Grand Ave.
Greeley St.
- Griffin Rd.
Grigas St.
- H**
Harvest View Cir.
Haverhill St.
Hayley Ct.
Hayward Pl.
Hazelwood Dr.
Henry Dr.
Heritage Cir.
High Pine Dr.
Highland Ave.
Highland St.
Hill St.
Hilltop Dr.
Hopkins Dr.
Hudson Hills Dr.
Hummingbird Ln.
- I**
Iris Path
Ironwood Rd.
- J**
Jackson Dr.
Jefferson Dr.
Jeremy Ln.
Jessica Ln.
Joel Path
Julie Ln.
- K**
Katherine Ct.
Kay Ct.
Kenyon St.
Kienia Rd.
Kingston Way.
Kris Ct.
Krystal Dr.

L

Lakeside Ave.
 Lampron St.
 Lawrence Rd.
 Leclair Dr.
 Ledge Rd.
 Lee Way
 Lenny Ln.
 Leslie St.
 Lexington Ct.
 Leybridge Dr.
 Library St., north of Ferry St.
 Lindsay St.
 Lockwood Dr.
 Logan Ct.
 Lois Dr.
 Lovewell St. Ext.

M

Madeleine Ct.
 Madison Dr.
 Mallard Dr.
 Manny Ct.
 Mansfield Dr.
 Marie Ln.
 Marsh Rd.
 Marshmallow Path.
 Maureen Ln.
 McCrady Dr.
 Meadowlark Dr.
 Megan Dr.
 Melba Dr.
 Melissa Trl.
 Merrimack St.
 Mockingbird Ln.
 Monroe Dr.

N

Nellie Ct.
 Newland Ave.
 Newton St.
 Nobby Ln.
 North Ridge Rd.
 Nottingham St.

O

Old Derry Rd.
 Old Robinson Rd.
 Oliver Dr.
 Otter Way

P

Page Rd.
 Parker Dr.
 Patricia Dr.
 Pheasant Run
 Phillips Dr.
 Pinehurst St.
 Pinewood Rd.
 Plaza Ave.
 Pleasant St.
 Pond View Dr.
 Power St.
 Putnam Rd.

R

Rangers Dr.
 Raven Dr.
 Rayes Dr.
 Rebecca Cir.
 Rebel Rd.
 Redwood Rd.
 Riviera Rd.
 Robin Dr.
 Robinson Pond Dr.
 Robinson Rd.
 Rolling Woods Dr.
 Rosemary Ct.
 Roy Dr.

S

Saint John St.
 Saint Laurent Dr.
 Sandalwood Rd.
 Scenic Ln.
 Scottsdale Dr.
 Senter Farm Rd.
 Serenity Cir.
 Shingle Mill Rd.
 Shoal Creek Rd.
 Shoreline Dr.
 Sousa Blvd.
 Springwood Cir.
 Sterling Way
 Stevens Dr.
 Stonewood Ln.
 Stoney Ln.
 Summer St.
 Sunflower Path
 Sunland Dr.
 Sunshine Dr.
 Sutherland Dr.

T

Taunton Ln
 Tear Drop Cir.
 Terra Ln.
 Tiger Rd.
 Timber Ln.
 Timothy Ln.
 Tolles St.
 Towhee Dr.
 Twin Meadow Dr.

V

Vernon St.
 Village Ln.

W

Wade Rd.
 Wagner Way
 Washington St.
 Water Lily Path
 Watts Cir.
 Waubeeka Springs Rd.
 Webster St.
 Wende Dr.
 Westchester Ct.
 Weymouth Ct.
 Whippoorwill Dr.
 Wickford Ln.
 Willow Creek Dr.
 Windham Rd.
 Woodcrest Dr.

Y

York Rd.
 Youngs Dr.



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 14, 2023**

BALLOT 1 OF 3

Donna McPherson
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">BOARD OF SELECTMEN</p> <p align="center">Three Year Term Vote for not more than ONE</p> <p>HEIDI JAKOBY <input type="radio"/></p> <p>DAVID S. MORIN <input type="radio"/></p> <p>MARCUS NICOLAS <input type="radio"/></p> <p>ROBERT COOPER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">BUDGET COMMITTEE</p> <p align="center">One Year Term Vote for not more than ONE</p> <p>SHAWN N. JASPER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p align="center">CEMETERY TRUSTEES</p> <p align="center">Three Year Term Vote for not more than ONE</p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">PLANNING BOARD</p> <p align="center">Three Year Term Vote for not more than TWO</p> <p>BRIAN ALAN ETIENNE <input type="radio"/></p> <p>VICTOR OATES <input type="radio"/></p> <p>JORDAN G. ULERY <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p align="center">BOARD OF SELECTMEN</p> <p align="center">One Year Term Vote for not more than ONE</p> <p>BRIAN ALAN ETIENNE <input type="radio"/></p> <p>MATTHEW KELLER <input type="radio"/></p> <p>RICHARD J. WEISSGARBER <input type="radio"/></p> <p>DILLON DUMONT <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">CODE OF ETHICS</p> <p align="center">Three Year Term Vote for not more than TWO</p> <p>MICHAEL MacDONALD <input type="radio"/></p> <p>JOSHUA HILL <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">TOWN CLERK / TAX COLLECTOR</p> <p align="center">Three Year Term Vote for not more than ONE</p> <p>CHRISTINE STROUT-LIZOTTE <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p align="center">BUDGET COMMITTEE</p> <p align="center">Three Year Term Vote for not more than THREE</p> <p>JAMES H. LAWRENCE III <input type="radio"/></p> <p>PATRICK QUINLAN <input type="radio"/></p> <p>KEVIN M. WALSH <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">LIBRARY TRUSTEES</p> <p align="center">Three Year Term Vote for not more than TWO</p> <p>MIMI GUESSFERD <input type="radio"/></p> <p>KAREN BOHRER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">TRUSTEES OF THE TRUST FUNDS</p> <p align="center">Three Year Term Vote for not more than ONE</p> <p>HARRY SHIBANOFF <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>

ARTICLES

Article 02 Planning Board Amendment

Are you in favor of the adoption of Amendment No. 01 as proposed by the Planning Board for the Town of Hudson Zoning Ordinance as follows: revising the Table of Permitted Principal Uses to separate Wholesale, Warehouse, Self-storage mini-warehouse and Distribution facilities into their own separate categories? They are all currently one category. By passing this amendment, a site would need Planning Board approval to change from one category to another.

YES
NO

Recommended by the Planning Board 7-0

Article 03 Petitioned Zoning Amendment

Are you in favor of the adoption of Amendment No. 02 as proposed by petition for the Town of Hudson Zoning Ordinance as follows: Amend Town Code 334, Attachment I, Table of Permitted Principal Uses to remove from permitted use under General (G), and General-I (G-1) zones, warehouses or distribution facilities greater than 100,000 square feet and allow them ONLY in Industrial (I) zones effective immediately following passage of this warrant article.

YES
NO

Recommended by the Planning Board 5-2

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 04 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 \$33,527,659? Should this article be defeated, the operating budget shall be \$32,870,067 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XV, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 4-1
Recommended by the Budget Committee 9-1
Tax Rate Impact is \$1.47
Estimated tax rate is \$4.97

Article 05 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,175,000? Should this article be defeated, the operating budget shall be \$2,145,341 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XV, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended/Not Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Article 06 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,526,000? Should this article be defeated, the operating budget shall be \$4,517,856 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 XV, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Article 07 Hudson Police, Fire & Town Supervisors Association Contract

Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association for Wage & Benefit increases.

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

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

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

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.04

GO TO NEXT BALLOT AND CONTINUE VOTING



ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 14, 2023

BALLOT 2 OF 3

TOWN CLERK

ARTICLES CONTINUED

Article 08 Hudson Public Works Union Contract

Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union AFSCME Local 1801 for Wage & Benefit Increases.

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

Year	Amount
7/1/23 – 6/30/24	\$81,628

and to raise and appropriate the sum of \$81,628 for the 2023-2024 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.02

Article 09 Police Safety Equipment Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 from the unassigned General Fund balance of June 30, 2023 which will be added to the Police Safety Equipment Capital Reserve Fund previously established March 9, 2021?

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Article 10 Property Revaluation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Property Revaluation Capital Reserve Fund as previously established in March 2008?

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.01

Article 11 VacCon Truck Replacement Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006? \$15,000 of this sum will come from the General Fund and \$15,000 will come from the Sewer Utility Fund.

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Article 12 Fire Apparatus Refurbishment/Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 2008?

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.01

Article 13 Generator Replacement and Repair Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Generator Replacement and Repair Capital Reserve Fund previously established March 8, 2022? \$10,000 of this sum will come from the General Fund, \$10,000 will come from the Sewer Fund and \$10,000 will come from the Water Fund.

YES
NO

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 14 Benson Park Renovation Capital Reserve Fund Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998? YES
NO

Recommended by the Board of Selectmen 5-0
 Recommended by the Budget Committee 9-1
 Tax Rate Impact is \$0.00

Article 15 Readopt Optional Veterans' Tax Credit

Shall the Town of Hudson vote to re-adopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property of 5000 (Majority vote required)? YES
NO

Recommended by the Board of Selectmen 4-0
 Tax Rate Impact is \$0.00

Article 16 Readopt All Veterans' Tax Credit

Shall the Town of Hudson re-adopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the Town of Hudson under RSA 72:28 (Majority vote required)? YES
NO

Recommended by the Board of Selectmen 4-0
 Tax Rate Impact is \$0.00

Article 17 Discontinue Combined Town Clerk/Tax Collector

Shall the Town of Hudson vote pursuant to RSA § 41:45-a II, to discontinue the combined office of Town Clerk/Tax Collector? If adopted, the person holding the combined office of Town Clerk/Tax Collector shall continue to hold the combined office until after the date of the next annual town election, following which that person shall continue to hold the office of Town Clerk until the expiration of that term of office, and the Selectmen shall appoint another individual as tax collector in accordance with RSA § 41:45-a III. YES
NO

Recommended by the Board of Selectmen 5-0
 Tax Rate Impact is \$0.00

Article 18 Establish a Public Safety Services Revolving Fund

Shall the Town of Hudson vote to establish a Public Safety Services (PSS) revolving fund pursuant to NH RSA 31:95-b (b) for the purpose of providing public safety services? Fifty percent (50%) of revenues received from Police Detail Cruiser Fees shall be deposited into the fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the town's general surplus. The Town Treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the fund. These funds may be expended only for purposes of Police Detail Purchasing/Refilling, Police Detail Maintenance, or Public Safety Services equipment needed in conjunction with special events, highway construction, other construction, or any other public safety purpose deemed appropriate by the Board of Selectmen. The Public Safety Services revolving fund shall go into effect on July 1, 2023. YES
NO

Recommended by the Board of Selectmen 5-0
 Recommended by the Budget Committee 10-0
 Tax Rate Impact is \$0.00

Article 19 Appoint Conservation Commission as Agents to Expend

Shall the Town of Hudson vote to appoint the Hudson Conservation Commission as agents to expend as authorized by RSA 31:19-a, I, from the Forest Maintenance Fund, previously established in 2016? No funds to be raised by taxation. YES
NO

Recommended by the Board of Selectmen 5-0
 Tax Rate Impact is \$0.00

Article 20 Adopt Hudson Community Power Plan

Shall the Town of Hudson vote to adopt the Hudson Community Power plan, to authorize the Board of Selectmen to implement the plan and to take all action in furtherance thereof, pursuant to RSA 53-E. The Hudson Community Power plan is an optional program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch, but a participation in the plan can be decided, after which enrollment becomes voluntary. YES
NO

Recommended by the Board of Selectmen 5-0
 Tax Rate Impact is \$0.00

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 14, 2023**

BALLOT 3 OF 3

Dennis McMillan

TOWN CLERK

ARTICLES CONTINUED

Article 21 Amend Town Code 317-34 (By Petition)

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

YES
NO

Not Recommended by the Board of Selectmen 4-0
Tax Rate Impact is 0.00

Article 22 Hire One Police Officer (By Petition)

Shall the Town of Hudson vote to establish the wellness officer as a fulltime position, and raise and appropriate the sum of \$126,147 which represents the cost of wages and benefits to hire one (1) additional patrol officer? This appropriation is in addition to the Operating Budget.

YES
NO

Not Recommended by the Board of Selectmen 3-1
Recommended by the Budget Committee 11-0
Tax Rate Impact is \$0.03

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

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

YES
NO

Not Recommended by the Board of Selectmen 3-1
Tax Rate Impact is 0.00

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

HUDSON ORGANIZATIONS

Alvirne Chapel	Sandy Soucy	882-1699
Alvirne Friends of Music	Robert Scagnelli	rscagnelli@sau81.org
American Legion		889-9777
American Legion Auxiliary.....		889-9777
BAFTA Federation of First Baptist Church.....		882-6116
Boy Scouts Troop 20	Gary Gasdia	339-3879
Cub Scouts Pack 20		romach@comcast.net
Cub Scouts Pack 21		603scouter@gmail.com
Boy Scouts Troop 21	Sandy Soucie	978-866-4335
Boy Scouts Troop 252	Jeff Emanuelson	889-0263
Cub Scouts Pack 252	Jon Jozokos.....	508-0735
Friends of the Library of Hudson	Susan Gould	libraryfriends2009@yahoo.com
GFWC Hudson Women’s Club.....		881-9128
Girl Scouts of the Green and White Mountains.....		888-474-9686
Hudson Firefighters Relief Assoc.	Brain Clarenbach	886-6021
Hudson Fish & Game Club	Paul LaFerriere	889-9875
Hudson Girls Softball League	Joe Law	hgslfastpitch@aol.com
Hudson Grange	Gerald LeClerc	jleclerc@nhgrange.org
Hudson Historical Society	Dave Alukonis.....	880-2020
Hudson Lions Club.....	Roger LaTulippe	dgroger@comcast.net
Hudson Litchfield Youth Football Cheer	Mike McTaggart.....	mctaggartm@comcast.net
Hudson Rotary Club		518-229-5773
Hudson Seniors Council on Aging	Lucille Boucher.....	889-1803
Hudson Special Olympics	Terry Savage.....	566-0283
Hudson VFW Post.....		598-4594
Hudson VFW Ladies Auxiliary.....		598-4594
Hudson Youth Baseball	Jeremy Drown	
.....	jeremy.drown@hudsonyouthbaseballnh.org	
Knights of Columbus	Mike Chouinard.....	978-360-0690
The Hudson Community Food Pantry.....		882-2462
Veterans Hall.....		889-3486

HUDSON TOWN OFFICES TELEPHONE NUMBERS

Police Department	Emergencies Only	911
	Business Number	886-6011
	Fax	886-0605
Fire Department.....	Emergencies Only	911
	Business Number	886-6021
Selectmen/Town Administrator's Office		886-6024
	Fax	598-6481
Alvirne High School		886-1260
Assessor.....		886-6009
Dr. H. O. Smith School		886-1248
Finance		886-6000
George H. and Ella M. Rodgers Memorial Library		886-6030
Information Technology		886-6000
Inspectional Services		886-6005
	Fax	594-1142
Land Use (Engineering/Planning/Zoning/Code)		886-6008
	Fax	594-1142
Library Street School		886-1255
Memorial School		886-1240
Nottingham West Elementary School		595-1570
Public Works/Road Agent		886-6018
	Fax	594-1143
Recreation Center		880-1600
Sewer Utility		886-6029
Superintendent of Schools		883-7765
Town Clerk/Tax Collector		886-6003
Water Utility		886-6002

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