

Annual Report
Hudson,
New Hampshire



for year ending
June 30, 2015

OFFICE HOURS

Assessing	Monday through Friday 8:00 am – 4:30 pm
Finance	Monday through Friday 8:00 am – 4:30 pm
Information Technology	Monday through Friday 8:00 am – 4:30 pm
Inspectional Services (Permitting/Zoning/Building/Health)	Monday through Friday 8:00 am – 4:30 pm
Land Use (Engineering/Planning)	Monday through Friday 8:00 am – 4:30 pm
Recreation	Monday through Friday 8:00 am – 4:30 pm
Selectmen/Town Administrator	Monday through Friday 8:00 am – 4:30 pm
Sewer Utility/Water Utility	Monday through Friday 8:00 am – 4:30 pm
Town Clerk/Tax Collector	Monday through Friday 8:00 am – 4:30 pm Thursdays 8:00 am – 7:00 pm
Rodgers Memorial Library (*Summer hours July and August*)	Monday through Thurs. 9:00 am – 9:00 pm Friday 9:00 am- 6:00 pm/ Sat. 9:00 am – 5:00 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

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

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

DEDICATED IN MEMORY OF

Gerald “Jerry” Desrosiers, Jr.

(August 17, 1949 – October 14, 2015)

Member of the Benson Park Committee, 2009



Doris R. Ducharme

(August 28, 1932 – June 20, 2015)

Town Council Member, 1990 - 1992

Original Sewer Committee Member, 1996 – 1998; 2000 - 2006

Original Water Committee Member, 2005 - 2006



Phyllis M. Keeney

(December 10, 1925 – November 28, 2015)

Founding member of the Hudson Historical Society, 1966

Selectman, 1974 – 1977

DEDICATED IN MEMORY OF

Octav L. Nour

(May 4, 1952 – December 22, 2014)

Zoning Board of Adjustment Alternate Member, 2005 – 2006



Richard Turcotte II

(June 7, 1963 – December 24, 2014)

Planning Board, Alternate 2006, Member 2007



TABLE OF CONTENTS

PART I

Town Officers	1
Board of Selectmen	8
Open Letter to Constituents from Executive Councilor David K. Wheeler	9
Assessing Department	10
Benson Park Committee	25
Cable Committee	26
Conservation Commission.....	27
Lower Merrimack River Local Advisory Committee	29
Engineering/Land Use Division	30
Finance Department.....	38
Fire Department	39
Zoning/Code Enforcement/Health Division	39
Highway Department.....	46
Information Technology Department	48
Municipal Utility Committee.....	49
Nashua Regional Planning Commission	50
Planning Board	53
Police Department	57
Recreation Department.....	63
Sustainability Committee	69
George H. and Ella M. Rodgers Memorial Library	72
Tax Collector (MS-61)	81
Town Clerk	
Receipts.....	89
State Primary Election, 2014.....	92
General Election, 2014	100
Town Meeting, 2015 Annual.....	105
Treasurer’s Report.....	132
Trustees of the Trust Funds	133
Zoning Board of Adjustment.....	135
Monies Earned	142
Monies Paid	150

PART II

Auditor’s Report

PART III

Budget, Proposed, FY 2017	
Default Budget FY 2016	
DRA MS-7	
Budget Proposal Summary	
Revenue Summary	
Warrant, Town Meeting, Budget, Final Proposed FY2016	
2016 Sample Ballot	
Office Hours/Schedule of Meetings	ISFC
Organizations and Leaders/Town Offices Telephone Number	ISBC

TOWN OFFICERS

SELECTMEN

Richard Maddox, Chairman, 2016
Roger Coutu, Vice Chairman, 2016
Patricia Nichols, 2017
Marilyn McGrath, 2018
Thaddeus Luszey, 2018

MODERATOR

Paul Inderbitzen, 2016

TOWN CLERK/TAX COLLECTOR

Patti Barry, 2017

TREASURER

Karen Burnell, 2016

REPRESENTATIVES TO THE GENERAL COURT (2016)

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

STATE SENATOR

Sharon M. Carson, 2016

SUPERVISORS OF THE CHECKLIST

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

BENSON PARK COMMITTEE

James Barnes, Chairman, 2018	Keith Bowen, 2017 (resigned 5/15)
Harry A. Schibanoff, Alt., 2017	Sridevi Kancharla, Alt., 2016 (resigned 10/15)
Richard Empey, 2016	Ralph Alio, Alt., 2017
Shawn Jasper, 2016	Patricia Nichols, Selectman Member
Ann Kinneen-Desrosiers, 2017	Ted Luszey, Selectman Alt.
Jeremy Griffus, 2018	

BUDGET COMMITTEE

Malcolm Price, Chairman, 2017	Randall Brownrigg, Jr., 2016
Geoffrey Keegan, Vice Chairman, 2017	Eric McDowell, 2018
James Barnes, 2016	Peggy Huard, 2018
Ted Trost, Clerk, 2018	Ted Luszey, Selectman Member
John Drabinowicz, 2017 (resigned 10/15)	Roger Coutu, Selectman Alt.
Joyce Goodwin, 2016	Mike Truesdell, School Bd. Member
Stephen Nute, 2016	Patty Langlais, School Bd. Alt.

BUILDING BOARD OF APPEALS

Mark Leach, 2017
Timothy Malley, 2016

Michael A. Pitre, 2017
Bernie Manor, 2018

CABLE UTILITY COMMITTEE

Michael O'Keefe, Chairman, 2018
Leo Bernard, 2016
Stewart Kroner, Vice Chairman, 2017
Bryan Donovan, Secretary, 2016
Peter Lanzillo, 2018

Diane Cannava, 2017
Jim McIntosh, Facilitator, 2015
Roger Coutu, Selectman Liaison
Ben Nadeau, School Board Rep

CEMETERY TRUSTEES

David J. Alukonis, 2016
Laura DeAngelis, 2018

Brad Seabury, 2017

CODE OF ETHICS COMMITTEE

Diane Emanuelson, Chairman, 2017
Diane Sirvydas, 2016

Robert Olson, 2016
Jared Stevens, 2017

CONSERVATION COMMISSION

Ken Dickinson, Chairman, 2016
James Battis, Vice Chairman, 2016
Patricia Dubay, 2016
William Collins, 2018

Randall Brownrigg, 2018
Michael Tranfaglia, 2017
Marilyn McGrath, Selectman Liaison

MUNICIPAL UTILITY COMMITTEE

Jeff Rider, Chairman, 2018
Bernie Manor, 2018
David Shaw, 2017

William Abbott, Vice Chairman, 2016
Robert Russell, 2016
Ted Luszey, Selectman Liaison

PLANNING BOARD

George Hall, Chairman, 2015
Jordan Ulery, Alt., 2015
Glenn Della-Monica, Vice-Chairman, 2016
Timothy Malley, 2017
Cheryl Cummings, Alt., 2017 (resigned 6/15)

Charles Brackett, 2017
William Collins, 2018
Ken Massey, 2017 (resigned 9/15)
Richard Maddox, Selectman Member
Marilyn McGrath, Selectman Alt.

RECREATION COMMITTEE

Robert Iannaco, Chairman, 2016
Keith Bowen, Vice Chairman, 2017
Carl Dubois, 2018
Joanne McGovern, 2017

Jeremy Griffus, 2015
Michael Regan, 2016
Susan LaRoche, 2018
Jeremy Drown, Alt., 2017
Roger Coutu, Selectman Liaison

SENIOR AFFAIRS COMMITTEE

Steve Porter, Chairman, 2016
Susanne Hovling, 2016
Joseph Cannava, 2017
Gwen Bujnowski, Alt, 2017

Shirley Lafreniere, 2017
Joanne S. Snook, 2017
Nancy Caron, 2017
Patricia Nichols, Selectman Liaison

SUSTAINABILITY COMMITTEE

(The Recycling/Energy Committee was renamed on July 22, 2014 by the Board of Selectmen)

Linda Kipnes, Chairman, 2018
Leo Bernard, 2018
Cecilia Nickerson, 2017 (resigned 8/15)
Lisza Elliot, 2016
Margaret Femia, 2016
Kathleen Meighan, Alt. 2018

Debra Putnam, 2017
Uday Khatry, Alt., 2016
Robert Cooper, 2017
Michael Tranfaglia, 2018
L. Cheryl Freed, Alt., 2017
Ted Luszey, Selectman Liaison

LIBRARY TRUSTEES

Robin Rodgers, Chairman, 2016
Steven Middlemiss, Vice Chairman, 2017
Arlene Creeden, Treasurer, 2018
Ted Luszey, Selectman Liaison

Linda Kipnes, 2016
Ellen Stokinger, 2017
Charles Matthews, Lib. Dir.

TRUSTEES OF THE TRUST FUNDS

Ed Duchesne, 2018
Len Lathrop, 2016

Harry A. Schibanoff, 2017

ZONING BOARD OF ADJUSTMENT

J. Bradford Seabury, Chairman, 2015
Normand Martin, 2018
James Pacocha, 2017
Michael Pitre, 2016 (resigned 4/15)
Donna Shuman, 2017

Maryellen Davis, 2016
Gerald Dearborn, Alt., 2016
Kevin Houle, Alt., 2018
Maurice Nolan, Alt., 2017
Marilyn McGrath, Selectman Liaison

ASSESSING DEPARTMENT

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

FINANCE DEPARTMENT

Kathryn Carpentier, Finance Director
Lisa Labrie, Town Accountant
Barbara Doyle, Senior Accounting Clerk (resigned 1/15)
Cheri Hebert, Senior Accounting Clerk
Kathleen Wilson, Human Services Specialist

INFORMATION TECHNOLOGY DEPARTMENT

Lisa Nute, Information Technology (IT) Director

John Beike, IT Specialist

Vincent Guarino, IT Specialist

LAND USE

(Engineering, Planning)

Elvis Dhima, Town Engineer

John Cashell, Town Planner

Gary L. Webster, P/T Civil Engineer

Pamela Lavoie, Administrative Aide (retired 3/15)

Doreena Stickney, Administrative Aide

Brooke Lambert, Administrative Aide

RECREATION DEPARTMENT

David Yates, Recreation Director

Christina Peterson, Part-time Secretary

Lori Bowen, Senior Services Coordinator

Leo Bernard, Part-time Maintenance

SELECTMEN'S OFFICE

Stephen A. Malizia, Town Administrator

Donna Graham, Executive Assistant

Susan Kaempf, Administrative Aide

Wayne Madeiros, Custodian

Joyce Williamson, Temporary Clerical Support

Betty Holt, Temporary Clerical Support

SEWER DEPARTMENT

Donna Staffier-Sommers, Administrative Aide

TOWN CLERK/TAX COLLECTOR

Donna Melanson, Deputy Clerk

Pam Bisbing, Assistant Clerk

Diane Morrisette, Assistant Clerk

Roger Ordway, Assistant Clerk

WATER DEPARTMENT

Valerie Marquez, Water Utility Clerk

Barbara O'Brien, Part-time Water Utility Clerk

HUDSON FIRE DEPARTMENT

EMPLOYEE ROSTER

December 1, 2015

ADMINISTRATION

Robert M. Buxton, Fire Chief

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

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

COMMUNICATIONS

Melissa Castonguay * John Collins * Warren Glenn * Dani-Jean Stuart

INSPECTIONAL SERVICES

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

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

OPERATIONS

CENTRAL FIRE STATION

Group 1

Captain

David Morin

Firefighter

David Brideau

Ian Canavan

Group 2

Captain

Kevin Grebinar

Firefighter

Dave Cormier

Brian Patterson

Group 3

Captain

James Paquette

Firefighter

Martin Conlon

Justin Tracy

Group 4

Captain

Stephen Gannon

Firefighter

Kyle Levesque

Michael Mulcay

CALL FORCE

Lieutenant Patrick Weaver Firefighter Robert Haggerty Firefighter Peter O'Sullivan

BURNS HILL FIRE STATION

Lieutenant

Sean Mamone

Firefighter

Craig Benner

Alan Winsor

Lieutenant

Tim Kearns

Firefighter

Toby Provencal

Zachary Whitney

Firefighter

Brian Clarenbach

Benjamin Crane

Dennis Haerinck

Firefighter

Sarah Graham

Gregory Rich

Jeff Sands

ROBINSON ROAD FIRE STATION

Firefighter

Michael Armand

Todd Berube

Michael Mallen

Firefighter

James Bavaro

Thomas Sullivan

Lieutenant

Eric Lambert

Firefighter

Glen Bradish

Andrew Perkins

Lieutenant

Allan Dube

Firefighter

Kevin Blinn

James Lappin

HIGHWAY DEPARTMENT

ROAD AGENT

Kevin Burns

HIGHWAY SUPERVISOR

Jess Forence

Cheryl Beaulieu, Operations Assistant
Samantha McGregor, Office Assistant

STREET DIVISION

Jason Twardosky, Foreman
Kenneth Adams
Michael Buxton
John Cialek
Dan Clark, Jr.
Bruce Daigle
Jon Demanche
Gilles Dube
Jeremy Faulkner
Scott Fuller
Kevin Hussey
Mike Siteman
Rosemarie Brackett

DRAIN/SEWER DIVISION

Joseph Anger
Robert Chamberlain
Matt Costa
Derek Desrochers
Eric Dionne
Timothy Greenwood
Duane Morin

MAINTENANCE DIVISION

Claude Coulombe, Jr., Chief Mechanic
Richard Melanson, Mechanic

P-T SENIOR CENTER/HCTV FACILITY MAINTENANCE

Keith Snyder

HUDSON POLICE DEPARTMENT

(as of December 2015)

Chief of Police

Jason J. Lavoie (1991)

Administrative Secretary

Sherrie Kimball (2014)

Department Chaplain

Reverend David Howe

Field Operations Bureau

Captain William Avery (1996)

Patrol Division

Lieutenant Charles Dyac (1993)
Lieutenant David Bianchi (1996)
Lieutenant Tad Dionne (1998)
Sergeant Michael Gosselin (1995)
Sergeant Michael Niven (1998)
Sergeant Joseph Hoebeke (2001)
Sergeant Thomas Scotti (2003)
Sergeant Daniel Conley (2007)
Officer James Connor (1998)
Officer Scott MacDonald (1998)
Officer Michael Davis (2000)

Officer Pharith Deng (2001)
Officer Roger Lamarche (2004)
Officer Patrick McStravick (2006)
Officer Steven McElhinney (2007)
Officer Derek Lloyd (2008)
Officer Adam Lischinsky (2009)
Officer Brian Morgan (2010)
Officer William Kew (2010)
Officer Patrick Morrissey (2012)
Officer Charles Katsikides (2012)
Officer Colby Morton (2012)

Officer Ronald Cloutier (2014)
Officer Michael Corey (2014)
Officer Daniel Donahue (2014)
Officer Nathan Glowacki (2014)
Officer Matthew Topper (2014)
Officer Bryan Genovese (2014)
Officer Matthew Blazon (2015)
Officer Matthew Flynn (2015)
Officer Cody Lambert (2015)
Officer Tyler Toney (2015)

Criminal Investigation Division

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

Legal Division

Attorney Joseph Tessier (2013)
Officer Daniel Dolan (1996)
Tracy Carney, Legal Clerk (1987)
* Lori Grant, VWA (2006)
*Open Position, Legal Clerk

Administrative Bureau

Captain Kevin DiNapoli (1998)

Support Services Division

Sergeant David Cayot (2002)
Officer Rachelle Megowen (2000)
SRO Jason Downey (2000)
SRO Cassandra Avery (2005)
SRO John Mirabella (2010)

Animal Control Division

Jana McMillan (1998)
*Andrew Claydon (2015)

School Crossing Guards

* Denise Pettinato (1992)
* Georgia Palmer (1997)
* Philip Durand (2008)
* Lisa Lyons (2010)
* Joseph Fleming (2010)
* Jessica DeJackome (2013)
* Gary Rodgers (2015)
* Spyros Saucier (2015)

Records Division

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

Communications Division

Heather Poole (1995)
Brian DePloey (1998)
Angela Allen (2001)
Colleen Jefferson (2005)
Tracey Rancourt (2009)
Karen Lawton (2011)
Taylor Morin (2015)
Katherine Mascaro (2015)
* Gladys MacDonald (1998)
*Sabrina Madi (2015)

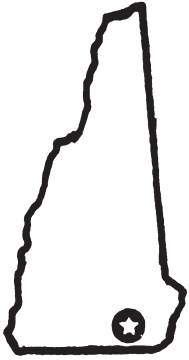
Facilities Management

Daniel Clarke (1995)
*Jonathan Buckley (2015)

Special – Part Time Officers

*Officer Robert Tousignant
*Officer John McGregor
*Officer Christopher Cavallaro

*Indicates Part-Time



TOWN OF HUDSON

Board of Selectmen

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



CHAIRMAN'S REPORT 2015

As I sit here and reflect on the happenings of the past year, I can say that the Board has tried to make the best choices for our community while trying to be frugal with taxpayer's money but ever mindful there are times when we need to spend money. We are grateful to the taxpayers for passing the budget and the Leonard Smith Central Fire Station renovation Warrant Article. Although the new fire station Warrant Article was defeated, I'm hopeful that with further explanations and a better plan, the taxpayers will see the need and approve it. The Board has struggled to keep the Town running smoothly with the ever growing increased costs we all face.

This year the Board of Selectmen negotiated successor contracts with three of our unions and we agree to language regarding health care options so as not to get penalized with the "Cadillac Tax". These contracts also include a 2.0% raise. With the agreed upon health insurance language and the 2.0% raise, the Board is asking the taxpayers to support the Selectmen and the employees and vote yes for these contracts.

Your elected officials, Selectmen, and Budget Committee go through extensive review and discussion relative to the amount of money we need in order to maintain the services we, as taxpayers, have come to expect. It is an exhaustive practice but necessary in order to vet the requests and assure that the costs truly reflect the need of the community.

The greatest cost to any municipality is the investment we make in our municipal employees. We want a public safety network that will respond professionally to all of our public safety needs. We need to maintain a sewer and water system that doesn't fail us and allow for economic development. We want and need to have well maintained roads to travel on safely. We also need people within our municipal structure that can be there to assist us when we need help from our local government.

On a positive note, we survived the accumulation of 110 inches of snow last winter and have been enjoying some of the warmer days this winter has brought. The asbestos on Industrial Drive for Zach's Field has been mitigated thanks to Brownfields Grant money. At long last, the Benson Park Train Station has been relocated and the facade has been refurbished. If it weren't for the grant money provided by the Regional Economic Development Corporation, the EPA, the City of Nashua, and dedicated town staff, these projects would never have been completed. We thank each and every one of you who made these happen.

We would hope that you will see the value of our work force and recognize how great that asset is to our great Town of Hudson. We hope you will join with us and again support the budget and Warrant Articles as they are being proposed.

Hudson Board of Selectmen

Richard J. Maddox, Chairman

STATE OF NEW HAMPSHIRE

Executive Council

STATE HOUSE ROOM 207

CONCORD, NEW HAMPSHIRE 03301

(603) 271-3632 FAX: 271-3633



MARGARET W. HASSAN, GOVERNOR

EXECUTIVE COUNCILORS:
CHRISTOPHER T. SUNUNU

JOSEPH D. KENNEY
CHRISTOPHER C. PAPPAS

COLIN VAN OSTERN
DAVID K. WHEELER

Annual Report from Executive Councilor David Wheeler December 31, 2015

It is an honor to serve the thirty-three communities of District 5 as a member of the New Hampshire Executive Council. The five councilors work with the Governor to ensure taxpayer's money is spent wisely, state government runs efficiently, and the most qualified individuals are hired to fill executive branch and judicial positions.

New Hampshire's unique form of government with all its checks and balances is the first and last of its kind in the nation. In 2015, we held 24 Governor and Executive Council meetings where approximately 1,000 items were considered for approval with an estimated dollar amount of over 6 billion dollars.

During the summer months, the Governor and Council meetings are conducted in various communities throughout the state. This summer, official meetings were held in Cornish, Dover, Manchester, Mason, Newport and Portsmouth. The Council held many public hearings and confirmed 3 judicial positions for the Circuit Court, and 2 for the Superior Court as well as confirmed Commissioners for the Department of Transportation, Department of Administrative Services, Department of Information Technology and the Public Utilities Commission. In addition we attended several information sessions on the State's Managed Care Health plan.

The Councilors also held meetings throughout each Council District to gain input from the regional planning committees for the State's Ten Year Highway Plan. In December we forwarded our final draft to the Governor for review who will then forward it to the legislature for review and funding.

The Governor and Council, under Article 50 of the State Constitution, called for a Special Legislative Session to address the heroin and opioid epidemic that is facing our state. A special study committee will present their findings and recommendations to the full legislative body in January.

I have attended many public events on the proposed high-pressure natural gas transmission line that would run through many towns in Council District Five. Speaking against this project will continue to be a high priority for me in 2016.

Sincerely,

David K. Wheeler
Executive Councilor

DISTRICT ONE	DISTRICT TWO	DISTRICT THREE	DISTRICT FOUR	DISTRICT FIVE
JOSEPH D. KENNEY P.O. Box 201 UNION, NH 03887 TELEPHONE: 473-2569	COLIN VAN OSTERN P.O. Box 193 CONCORD, NH 03302 TELEPHONE: 290-5848	CHRISTOPHER T. SUNUNU 71 HEMLOCK COURT NEWFIELDS, NH 03856 TELEPHONE: 658-1187	CHRISTOPHER C. PAPPAS 629 KEARNEY CIRCLE MANCHESTER, NH 03104 TELEPHONE: 867-8438	DAVID K. WHEELER 523 MASON ROAD MILFORD, NH 03055 TELEPHONE: 672-6062



TOWN OF HUDSON

Office of the Assistant Assessor

Jim Michaud
Assistant Assessor, CAE
email: jmichaud@hudsonnh.gov
www.hudsonnh.gov



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

For the 2015 calendar year we can now state that we are out of the grips of the Great Recession, sales volume is up, as well there has been real price appreciation in the real estate market. The volume of real estate sales transactions has continued to increase year-over-year, as well as significant new real estate construction and subdivision and site plan activity. The Town is now more than 3 plus years out from its last revaluation in 2012 and, from a budgetary perspective, the Board of Selectmen are continuing to fund for the next state-mandated reassessment effective for the 2017 property tax year. The Town's prior 2 years out of 3 default budgets has marginalized the capacity to have more frequent readjustments of property assessments. These more frequent readjustments would have the practical and conservative effect of leveling out the amount of decrease or increase to property assessments in any given property tax year. More frequent reassessments would have enabled our community to level out inequities that are brought about by market activity, adjusted assessments that would reflect the complexities of real estate markets and the diverse effects that they have on property assessments of all classes of property.

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

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

The department continues to provide quality, professional and timely service to the taxpayers that come into our office for help with applications for Elderly Exemptions, Veterans' Tax Credits, Disability Exemptions, etc., as well as to work on the myriad of processes that are part of the Assessing Department's responsibilities.

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

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

Sincerely, 

Jim Michaud, C.N.H.A., CAE, AAS
Assistant Assessor

EXEMPTIONS

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

Exemption for 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)

Exemption for the Blind – RSA 72:37

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

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

1. Have to reside in the State of New Hampshire for at least three (3) years preceding April 1st in which the exemption is claimed.
2. Have a net income from all sources of less than \$35,000, if single, including Social Security, or if married, less than \$45,000, including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - (a) Life insurance paid on the death of an insured;
 - (b) Expenses and costs incurred in the course of conducting a business enterprise;
 - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$150,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
4. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:
 - (a) Owned by the applicant; or
 - (b) Owned by the applicant jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or
 - (c) Owned by the applicant joint or in common with a person not the applicant's spouse, if the applicant meets the applicable age requirements for the exemption claimed; or
 - (d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least five (5) years.
5. Is at least 65 years of age or older on or before April 1st. An exemption of \$105,000 for residents 65 years of age up to 75; \$125,000 from 75 years of age up to 80; and \$150,000 from 80 years of age and older is applied to the assessed value of the property. (Approved at Town Ballot Vote March 13, 2007.)

Exemption for the Disabled – RSA 72:37-b

1. Any person determined eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in the amount of \$105,000 off of the assessed value of the residential property. Have to have resided in the State of New Hampshire for at least five (5) years preceding April 1st in which the exemption is claimed.
2. Have a net income, from all sources, of less than \$35,000 including Social Security, or if married a net income of less than \$45,000 including Social Security. The net income shall be determined by deducting from all monies received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
 - (a) Life insurance paid on the death of an insured;
 - (b) Expenses and costs incurred in the course of conducting a business enterprise;
 - (c) Proceeds from the sale of assets
3. Applicant's net assets shall not exceed \$150,000, excluding the value of the person's actual residence. "Net assets" means the value of all assets, tangible and intangible, minus the value of all good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as his/her home to the exclusion of any other places where a person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes. (Approved at Town Ballot Vote on March 13, 2007.). Please contact the Assessing Department on the above for further details.

Veterans' Tax Credit – RSA 72:28

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

Current Use

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

Assessor's Office Statistics

Tax Year	Net Valuation	Increase in Assessed Value	Tax Rate Per \$1,000	Assessment Ratio - %
2015	\$2,606,159,920	\$35,466,287	\$21.25	N/A
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%
2001	\$1,273,596,913	\$26,313,058	\$25.41	67%

Tax Rate Summary

	Schools		County	Municipal	Total
	State	Local			
2005	\$2.78	\$8.08	\$1.15	\$4.49	\$16.50
% of Rate	(16.8%)	(49%)	(7%)	(27.2%)	(+3.34%)
2006	\$2.67	\$8.67	\$1.14	\$4.74	\$17.22
% of Rate	(16%)	(50%)	(7%)	(27%)	(+4.18%)
2007	\$2.33	\$7.23	\$1.01	\$4.44	\$15.01
% of Rate	(15.52%)	(48.17%)	(6.73%)	(29.58%)	(-14.72%)
2008	\$2.28	\$7.99	\$1.03	\$4.66	\$15.96
% of Rate	(14.29%)	(50.06%)	(6.45%)	(29.2%)	(+6.33%)
2009	\$2.22	\$7.13	\$1.02	\$4.97	\$15.34
% of Rate	(14.47%)	(46.48%)	(6.65%)	(32.4%)	(-4.04%)
2010	\$2.20	\$7.75	\$0.97	\$5.19	\$16.11
% of Rate	(13.66%)	(48.11%)	(6.02%)	(32.21%)	(+5.0%)
2011	\$2.11	\$8.35	\$0.98	\$5.18	\$16.62
% of Rate	(12.69%)	(50.24%)	(5.90%)	(31.17%)	(+3.17%)
2012	\$2.49	\$10.04	\$1.15	\$6.27	\$19.95
% of Rate	(12.49%)	(50.33%)	(5.76%)	(31.43%)	(+20.04%)
2013	\$2.53	\$10.45	\$1.21	\$6.37	\$20.56
% of Rate	(12.30%)	(50.83%)	(5.89%)	(30.98%)	(+3.06%)
2014	\$2.49	\$10.76	\$1.23	\$6.35	\$20.83
% of Rate	(12%)	(52%)	(6%)	(30%)	(1.31%)
2015	\$2.45	\$11.17	\$1.30	\$6.33	\$21.35
% of Rate	(12%)	(52%)	(6%)	(30%)	(+ 2 %)

Valuation Summary

	2015	2014
Land--Value Only	\$821,410,034	\$819,297,703
Residential Buildings	\$1,340,512,891	\$1,322,753,995
Commercial/Industrial Bldgs	\$343,642,399	\$329,538,435
Utilities	\$131,238,396	\$131,641,500
Manufactured Housing	\$7,147,900	\$7,098,700
Exempt Properties + Land	\$165,929,400	\$162,323,200
Gross Valuation	\$2,809,881,020	\$2,772,653,533
Exempt Properties (Minus)	\$165,929,400	\$162,323,200
Exemptions (Minus)	\$37,791,700	\$39,636,700
Net Valuation	\$2,606,159,920	\$2,570,693,633




2015
\$21.25

Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$16,497,352	\$2,606,159,920	\$6.33
County	\$3,383,103	\$2,606,159,920	\$1.30
Local Education	\$29,111,116	\$2,606,159,920	\$11.17
State Education	\$6,067,793	\$2,474,921,524	\$2.45
Total	\$55,059,364		\$21.25

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$55,059,364
War Service Credits	(\$568,000)
Village District Tax Effort	
Total Property Tax Commitment	\$54,491,364

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/2/2015
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$31,001,755	
Net Revenues (Not Including Fund Balance)		(\$13,777,837)
Fund Balance Voted Surplus		(\$950,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$568,000	
Special Adjustment	\$0	
Actual Overlay Used	\$255,434	
Net Required Local Tax Effort	\$16,497,352	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,383,103	
Net Required County Tax Effort	\$3,383,103	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$43,943,659	
Net Cooperative School Appropriations		
Net Education Grant		(\$8,764,750)
Locally Retained State Education Tax		(\$6,067,793)
Net Required Local Education Tax Effort	\$29,111,116	
State Education Tax	\$6,067,793	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$6,067,793	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,606,159,920	\$2,570,693,633
Total Assessment Valuation without Utilities	\$2,474,921,524	\$2,439,052,133

Village (MS-1V)

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

Hudson

Tax Commitment Verification

2015 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$54,491,364
1/2% Amount	\$272,457
Acceptable High	\$54,763,821
Acceptable Low	\$54,218,907

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 2015 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
----------------------------------------	--------------

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

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

Hudson	Total Tax Rate	Semi-Annual Tax Rate
Total 2015 Tax Rate	\$21.25	\$10.63

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds	\$5,206,570
General Fund Operating Expenses	\$64,357,197
Final Overlay	\$255,434

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2015 Fund Balance Retention Guidelines: Hudson

Description	Amount
Current Amount Retained (7.77%)	\$5,000,808
17% Retained <i>(Maximum Recommended)</i>	\$10,940,723
10% Retained	\$6,435,720
8% Retained	\$5,148,576
5% Retained <i>(Minimum Recommended)</i>	\$3,217,860

2015 RSA 198:4-b II School Fund Balance Retention Guidelines: Hudson

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	\$29,110,806	\$727,770

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
100-002-000	26 WEST RD	\$581,500	\$24,900	\$606,400
100-004-000	PHYSICAL PROPERTY	\$0	\$19,137,800	\$19,137,800
102-011-000	38 R BOYD RD	\$6,200	\$0	\$6,200
105-035-000	8 R TWIN MEADOW DR	\$1,800	\$0	\$1,800
109-006-001	288 DERRY RD	\$0	\$48,400	\$48,400
110-040-000	126 OLD DERRY RD	\$86,700	\$0	\$86,700
111-017-000	151 ROBINSON RD	\$77,500	\$0	\$77,500
111-019-000	149 ROBINSON RD	\$100,000	\$0	\$100,000
111-065-000	24 CHAGNON LANE	\$108,100	\$0	\$108,100
116-022-000	8 R HENRY DR	\$104,300	\$0	\$104,300
118-008-000	40 KIENIA RD	\$127,600	\$0	\$127,600
118-051-000	DAVID DR	\$600	\$0	\$600
125-005-000	41 R BEECHWOOD RD	\$19,800	\$0	\$19,800
129-003-000	14 ADAM DR	\$109,400	\$0	\$109,400
130-005-000	49 ADAM DR	\$128,700	\$0	\$128,700
133-028-000	TERRA LANE	\$10,400	\$0	\$10,400
134-016-000	19 WOODCREST DR	\$10,400	\$0	\$10,400
135-004-000	52 ROBINSON RD	\$530,100	\$766,200	\$1,296,300
136-022-000	5 HOPKINS DR	\$93,500	\$0	\$93,500
138-063-000	8 ALVIRNE DR	\$6,200	\$0	\$6,200
138-089-000	194 DERRY RD	\$847,800	\$2,908,800	\$3,756,600
140-056-001	28 MARSH RD	\$0	\$1,656,000	\$1,656,000
142-024-000	10 R HAZELWOOD RD	\$262,400	\$0	\$262,400
144-001-000	ROBINSON RD	\$16,600	\$0	\$16,600
145-004-000	415 CENTRAL ST	\$18,400	\$0	\$18,400
145-006-000	4 BRIDLE BRIDGE RD	\$191,100	\$196,000	\$387,100
149-036-000	REAR SOUSA BLVD	\$46,800	\$0	\$46,800
151-054-000	0 RANGERS DR	\$0	\$53,800	\$53,800
154-030-000	32 SULLIVAN RD	\$4,300	\$0	\$4,300
156-063-049	405 ELMWOOD DR	\$0	\$69,800	\$69,800
156-064-000	WEBSTER ST	\$8,300	\$0	\$8,300
160-031-000	49 RANGERS DR	\$59,100	\$0	\$59,100
160-048-000	70 RANGERS DR	\$234,700	\$0	\$234,700
161-038-000	19 INDUSTRIAL DR	\$73,800	\$22,600	\$96,400
161-039-000	17 INDUSTRIAL DR	\$177,800	\$0	\$177,800
161-040-000	9 INDUSTRIAL DR	\$389,600	\$0	\$389,600
165-001-000	78 WEBSTER ST	\$6,700	\$0	\$6,700
165-002-000	88 WEBSTER ST	\$4,200	\$0	\$4,200
165-003-000	GAMBIA ST	\$1,900	\$0	\$1,900
165-004-000	GAMBIA ST	\$2,000	\$0	\$2,000
165-005-000	94 WEBSTER ST	\$4,000	\$0	\$4,000
165-016-000	3 GAMBIA ST	\$700	\$0	\$700
165-028-000	16 CAMPBELLO ST	\$44,000	\$0	\$44,000
165-038-000	1 KENYON ST	\$7,800	\$0	\$7,800
165-064-000	17 MERRIMACK ST	\$64,600	\$0	\$64,600
165-064-001	19 MERRIMACK ST	\$61,900	\$0	\$61,900
165-066-000	24 FEDERAL ST	\$80,800	\$34,600	\$115,400
165-128-000	11 SUMMER AVE	\$82,600	\$0	\$82,600
167-058-001	HIGHLAND ST	\$88,300	\$0	\$88,300
167-084-000	14 MONROE ST	\$10,800	\$0	\$10,800
168-001-000	8 GREELEY ST	\$124,200	\$0	\$124,200
168-085-000	11 R DANIEL WEBSTER DR	\$93,800	\$0	\$93,800
168-124-001	6 W WINDHAM RD	\$0	\$51,600	\$51,600
169-002-000	36 WINDHAM RD	\$124,700	\$0	\$124,700
169-003-000	WINDHAM RD	\$148,400	\$0	\$148,400
169-022-000	REAR WINDHAM RD	\$7,600	\$0	\$7,600
170-030-000	2 CONSTITUTION DR	\$1,590,300	\$1,952,200	\$3,542,500
170-044-000	1 CONSTITUTION DR	\$470,000	\$2,327,400	\$2,797,400
173-017-000	16 TOLLES ST	\$18,100	\$0	\$18,100

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
174-106-000	49 R LEDGE RD	\$166,900	\$0	\$166,900
175-007-000	12 GEORGE ST	\$73,500	\$0	\$73,500
175-011-000	83 R HIGHLAND ST	\$3,800	\$0	\$3,800
175-017-000	79 HIGHLAND ST	\$93,500	\$0	\$93,500
175-034-032	126 FERRY ST	\$0	\$30,500	\$30,500
175-046-000	12 WATERLILY PATH	\$6,100	\$0	\$6,100
175-058-000	LAKESIDE AVE	\$15,600	\$0	\$15,600
175-068-000	LAKESIDE AVE	\$7,700	\$0	\$7,700
175-074-000	162 FERRY ST	\$188,400	\$0	\$188,400
175-082-001	8 CLIFF AVE	\$85,700	\$0	\$85,700
175-102-000	5 R STATE ST	\$5,100	\$0	\$5,100
175-115-000	133 FERRY ST	\$15,800	\$0	\$15,800
175-118-000	6 R RIDGE AVE	\$1,900	\$0	\$1,900
175-120-000	8 RIDGE AVE	\$16,600	\$0	\$16,600
176-035-000	239 CENTRAL ST	\$158,400	\$0	\$158,400
178-004-000	6 A - B CATALPA DR	\$92,700	\$0	\$92,700
180-009-000	REAR KIMBALL HILL RD	\$5,800	\$0	\$5,800
182-005-000	55 CENTRAL ST	\$3,100	\$0	\$3,100
182-042-000	23 MAPLE AVE	\$188,900	\$0	\$188,900
182-073-000	15 WEBSTER ST	\$300	\$0	\$300
182-083-000	3 DERRY ST	\$136,000	\$7,200	\$143,200
182-094-000	18 LIBRARY ST	\$157,100	\$490,800	\$647,900
182-095-000	39 FERRY ST	\$100,500	\$147,800	\$248,300
182-101-000	12 SCHOOL ST	\$261,200	\$1,125,800	\$1,387,000
182-170-000	2 OAKWOOD ST	\$194,400	\$180,000	\$374,400
182-175-000	12 LIONS AVE	\$237,900	\$404,700	\$642,600
182-182-000	R LIONS AVE	\$4,700	\$0	\$4,700
182-183-000	7 R LIONS AVE	\$5,700	\$0	\$5,700
182-184-000	13 LIONS AVE	\$20,800	\$0	\$20,800
182-189-000	15 HURLEY ST	\$4,000	\$0	\$4,000
182-214-000	8 MELENDY RD	\$122,500	\$25,100	\$147,600
182-218-000	73 CENTRAL ST	\$32,800	\$0	\$32,800
182-221-000	LIONS AVE	\$6,700	\$0	\$6,700
183-084-000	11 GORDON ST	\$91,100	\$479,000	\$570,100
184-007-000	8 R GORDON ST	\$2,200	\$0	\$2,200
185-040-000	27 KIMBALL HILL RD	\$133,100	\$83,200	\$216,300
185-040-001	19 KIMBALL HILL RD	\$207,600	\$850,100	\$1,057,700
185-047-000	6 BEAR PATH LANE	\$95,500	\$177,200	\$272,700
186-001-000	33 BEAR PATH LANE	\$114,100	\$0	\$114,100
190-094-000	5 RIVERVIEW ST	\$7,900	\$0	\$7,900
190-108-000	9 GILLIS ST	\$106,500	\$0	\$106,500
191-051-000	5 R D ST	\$42,000	\$0	\$42,000
191-187-091	3 OVERLOOK CIR	\$0	\$34,800	\$34,800
193-023-000	55 BUSH HILL RD	\$116,000	\$0	\$116,000
197-002-000	8 RADCLIFFE DR	\$58,500	\$0	\$58,500
197-012-000	28 RADCLIFFE DR	\$45,900	\$0	\$45,900
197-040-000	BIRCH ST	\$105,600	\$0	\$105,600
197-194-000	21 BRENTON AVE	\$27,100	\$0	\$27,100
197-196-000	17 BRENTON AVE	\$7,300	\$0	\$7,300
197-199-000	8 BRENTON AVE	\$7,100	\$0	\$7,100
197-200-000	10 BRENTON AVE	\$3,600	\$0	\$3,600
197-201-000	12 BRENTON AVE	\$7,300	\$0	\$7,300
197-202-000	14 BRENTON AVE	\$3,500	\$0	\$3,500
197-203-000	16 BRENTON AVE	\$3,500	\$0	\$3,500
197-204-000	18 BRENTON AVE	\$7,300	\$0	\$7,300
197-205-000	20 BRENTON AVE	\$7,100	\$0	\$7,100
197-209-000	19 ATWOOD AVE	\$7,100	\$0	\$7,100
197-212-000	16 ATWOOD AVE	\$5,700	\$0	\$5,700
198-009-000	14 R ATWOOD AVE	\$6,500	\$0	\$6,500

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
198-112-000	13 CHARBONNEAU DR	\$9,700	\$0	\$9,700
198-146-000	20 COUNTY RD	\$89,400	\$0	\$89,400
198-149-000	20 R COUNTY RD	\$340,100	\$0	\$340,100
201-009-000	112 BUSH HILL RD	\$61,800	\$0	\$61,800
203-003-000	34 ATWOOD AVE	\$4,300	\$0	\$4,300
203-004-000	36 R ATWOOD AVE	\$4,700	\$0	\$4,700
203-005-000	36 ATWOOD AVE	\$4,500	\$0	\$4,500
203-006-000	4 WILLARD ST	\$18,800	\$0	\$18,800
203-008-000	6 WILLARD ST	\$4,500	\$0	\$4,500
203-009-000	8 WILLARD ST	\$4,500	\$0	\$4,500
203-010-000	10 WILLARD ST	\$4,600	\$0	\$4,600
203-011-000	12 WILLARD ST	\$1,600	\$0	\$1,600
203-012-000	14 WILLARD ST	\$4,500	\$0	\$4,500
203-013-000	5 WILLARD ST	\$29,100	\$0	\$29,100
203-014-000	40 ATWOOD AVE	\$10,200	\$0	\$10,200
203-015-000	31 ATWOOD AVE	\$9,300	\$0	\$9,300
203-016-000	33 ATWOOD AVE	\$9,800	\$0	\$9,800
203-017-000	32 BRENTON AVE	\$21,800	\$0	\$21,800
203-018-000	35 ATWOOD AVE	\$9,100	\$0	\$9,100
203-019-000	37 ATWOOD AVE	\$86,100	\$0	\$86,100
203-021-000	24 BRENTON AVE	\$4,400	\$0	\$4,400
203-068-000	25 SYCAMORE ST	\$134,900	\$29,000	\$163,900
204-010-000	4 PELHAM RD	\$103,600	\$0	\$103,600
204-029-000	65 GLEN DR	\$10,800	\$0	\$10,800
204-031-000	66 GLEN DR	\$125,800	\$0	\$125,800
205-043-000	17 WOODRIDGE DR	\$9,700	\$0	\$9,700
205-044-000	15 WOODRIDGE DR	\$9,700	\$0	\$9,700
205-045-000	13 WOODRIDGE DR	\$9,700	\$0	\$9,700
205-059-000	20 PARKHURST DR	\$9,700	\$0	\$9,700
205-060-000	22 PARKHURST DR	\$9,700	\$0	\$9,700
205-095-001	33 GLEN DR	\$112,000	\$36,700	\$148,700
205-102-000	65 R PELHAM RD	\$188,800	\$0	\$188,800
211-066-000	62 BURNS HILL RD	\$206,700	\$0	\$206,700
212-017-000	99 WASON RD	\$112,500	\$0	\$112,500
216-015-000	204 LOWELL RD	\$77,100	\$0	\$77,100
216-018-074	16 HOLLY LANE	\$0	\$34,300	\$34,300
218-010-000	88 BURNS HILL RD	\$97,000	\$353,800	\$450,800
222-041-002	9 A WASON RD	\$0	\$56,100	\$56,100
223-026-000	55 WASON RD	\$109,900	\$0	\$109,900
224-004-000	20 MUSQUASH RD	\$180,500	\$0	\$180,500
226-002-000	51 R TRIGATE RD	\$260,000	\$0	\$260,000
227-002-001	25 SAGAMORE PARK RD	\$0	\$24,000	\$24,000
227-007-000	45 SAGAMORE PARK RD	\$9,800	\$0	\$9,800
228-040-000	1 R ROSE DR	\$4,100	\$0	\$4,100
229-001-000	12 RENA AVE	\$27,700	\$0	\$27,700
231-040-000	75 GOWING RD	\$92,300	\$0	\$92,300
235-007-000	25 DAVENPORT RD	\$33,300	\$0	\$33,300
235-008-000	288 R LOWELL RD	\$32,300	\$0	\$32,300
235-012-001	12 GROVES FARM RD	\$160,400	\$817,000	\$977,400
237-047-000	5 BROOK DR	\$97,200	\$0	\$97,200
237-058-000	30 R RICHMAN DR	\$13,400	\$0	\$13,400
237-059-000	REAR WINDING HOLLOW RD	\$700	\$0	\$700
237-060-000	REAR WINDING HOLLOW RD	\$5,300	\$0	\$5,300
241-066-000	52 DRACUT RD	\$11,300	\$0	\$11,300
241-069-000	33 R DRACUT RD	\$3,500	\$0	\$3,500
242-050-000	90 R MUSQUASH RD	\$38,800	\$0	\$38,800
243-034-000	R RICHMAN DR	\$59,000	\$0	\$59,000
246-088-000	CHALIFOUX RD	\$2,000	\$0	\$2,000
247-045-000	4 CHESTNUT ST	\$137,900	\$0	\$137,900

Map/Lot	Location	Land Value	Building Value	Total Value
7-051-000	3 CHESTNUT ST	\$108,900	\$0	\$108,900
7-075-000	17 R EAYRS POND RD	\$112,400	\$0	\$112,400
7-077-000	EAYRS POND RD	\$1,800	\$0	\$1,800
8-076-000	9 GOWING RD	\$51,300	\$0	\$51,300
1-022-000	92 RIVER RD	\$53,000	\$0	\$53,000
2-001-000	37 WINSLOW FARM RD	\$177,100	\$0	\$177,100
2-055-000	ANNA LOUISE DR	\$700	\$0	\$700
3-006-000	10 SCHAEFFER CIR	\$74,300	\$0	\$74,300
3-066-000	9 SCHAEFFER CIR	\$55,100	\$0	\$55,100
3-079-000	ANNA LOUISE DR	\$2,700	\$0	\$2,700
3-080-000	SCHAEFFER CIR	\$3,300	\$0	\$3,300
3-081-000	SCHAEFFER CIR	\$900	\$0	\$900
8-017-000	REAR DRACUT RD	\$2,600	\$0	\$2,600
5-006-000	ROBINSON RD	\$148,500	\$0	\$148,500
1-055-000	142 KIMBALL HILL RD	\$190,900	\$0	\$190,900
9-003-000	67 TRIGATE RD	\$1,098,900	\$0	\$1,098,900
0-002-000	1 R WOODLAND DR	\$34,500	\$0	\$34,500
6-019-000	74 MUSQUASH RD	\$1,049,800	\$0	\$1,049,800
7-013-000	49 R GOWING RD	\$40,500	\$0	\$40,500
	Count = 196	\$17,541,200	\$34,637,200	\$52,178,400

Town of Hudson
School District-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
130-003-000	200 DERRY RD	\$2,375,600	\$13,335,700	\$15,711,300
130-015-000	211 DERRY RD	\$651,700	\$354,200	\$1,005,900
139-009-000	190 DERRY RD	\$991,800	\$9,380,800	\$10,372,600
182-102-000	20 LIBRARY ST	\$180,200	\$1,175,800	\$1,356,000
182-109-000	33 SCHOOL ST	\$856,100	\$3,918,300	\$4,774,400
182-110-000	22 LIBRARY ST	\$169,700	\$2,650,100	\$2,819,800
183-087-000	1 MEMORIAL DR	\$1,046,700	\$12,425,800	\$13,472,500
198-151-000	10 PELHAM RD	\$1,083,700	\$8,995,700	\$10,079,400
	Count= 8	\$7,355,500	\$52,236,400	\$59,591,900

State of Nh
State-Owned Property

Map/Lot	Location	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR	\$23,300	\$0	\$23,300
122-003-000	OLD DERRY RD	\$156,600	\$0	\$156,600
128-009-000	301 WEBSTER ST	\$1,402	\$201,400	\$201,400
134-048-000	62 ROBINSON RD	\$577,800	\$8,300	\$586,100
139-051-000	179 DERRY RD	\$157,000	\$2,100	\$159,100
144-022-001	CENTRAL ST	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	\$13,500	\$0	\$13,500
153-015-000	361 CENTRAL ST	\$868,100	\$0	\$868,100
153-016-000	367 CENTRAL ST	\$322,700	\$0	\$322,700
159-006-000	64 GREELEY ST	\$94,200	\$0	\$94,200
159-026-000	4 BARRETTS HILL RD	\$135,200	\$0	\$135,200
159-029-000	2 BARRETTS HILL RD	\$112,900	\$0	\$112,900
159-034-000	BARRETTS HILL RD	\$3,700	\$0	\$3,700
169-012-000	41 WINDHAM RD	\$122,200	\$0	\$122,200
169-014-000	261 CENTRAL ST	\$75,900	\$0	\$75,900
169-015-000	CENTRAL ST	\$296,200	\$0	\$296,200
175-165-000	FERRY ST	\$207,700	\$0	\$207,700
178-012-000	76 KIMBALL HILL RD	\$112,800	\$0	\$112,800
178-022-000	89 KIMBALL HILL RD	\$186,300	\$0	\$186,300
178-026-000	75 KIMBALL HILL RD	\$173,300	\$0	\$173,300
186-014-000	SPEARE RD	\$104,500	\$0	\$104,500
194-005-000	REAR BUSH HILL RD	\$203,000	\$0	\$203,000
212-005-000	94 WASON RD	\$2,100	\$236,800	\$236,800
212-007-000	98 WASON RD	\$2,200	\$242,700	\$242,700
212-022-000	121 R WASON RD	\$305,200	\$0	\$305,200
217-034-001	5 A MARK ST	\$1,292	\$168,700	\$168,700
217-034-002	5 B MARK ST	\$1,292	\$168,400	\$168,400
218-001-000	TRIGATE RD	\$121,500	\$0	\$121,500
218-009-000	5 MUSQUASH RD	\$107,500	\$0	\$107,500
218-030-000	21 TRIGATE RD	\$99,800	\$0	\$99,800
222-044-000	232 LOWELL RD	\$8,002,300	\$0	\$8,002,300
223-031-000	39 WASON RD	\$1,600	\$224,100	\$224,100
223-032-000	37 WASON RD	\$1,200	\$203,200	\$203,200
223-033-000	35 WASON RD	\$1,908	\$234,600	\$234,600
223-034-000	33 WASON RD	\$101,500	\$0	\$101,500
224-007-000	MUSQUASH RD	\$57,300	\$0	\$57,300
234-002-000	1 RIVER RD	\$62,300	\$0	\$62,300
246-087-000	EAYRS POND RD	<u>\$106,500</u>	<u>\$0</u>	<u>\$106,500</u>
	Count=38	\$12,923,994	\$1,690,300	\$14,601,300



TOWN OF HUDSON

Benson Park Committee

Jim Barnes, Chairman Pat Nichols, Selectmen Liaison



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

Annual Report 2015

Benson Park continues to be a popular attraction for Hudson residents and the surrounding communities. Going to the Park on a sunny weekend afternoon in the summer, you will likely encounter many people taking a stroll, enjoying a picnic, using the playground, visiting the dog park, or just looking at the remaining buildings from the animal farm days.

2015 marked the 5th anniversary of the opening of the Park. The Friends of Benson Park hosted a wonderful birthday party on May 30th. The turnout for the party was amazing. Thanks to all who attended.

Much of the work done to maintain and improve Benson Park is a result of the many volunteers that commit countless hours of their time. Whether it is the monthly volunteer cleanup days, the work of many on the adopt-a-spot gardens throughout the Park, the trails crew working during the week, or the cleanup team in the dog park, without the dedication of our volunteers, Benson Park would not be what it is today. These volunteers continue to make improvements to the Park facilities such as the new fence in front of the Gorilla house.

In addition to these volunteer efforts, there have been other groups involved in the upkeep of the Park. The employees of the Town Highway Department have done a lot of the “heavy lifting” jobs throughout the park such as tree removal, mowing the grassy fields, parking lot maintenance, etc. Volunteers from Liberty Utilities spent a couple of days in the Fall working with the Park trails crew to maintain the outer trails and clear some areas of undergrowth.

And of course, the Friends of Benson Park have continued their work on renovating the Elephant Barn with the eventual goal of opening a museum to display the memorabilia from Benson’s Wild Animal Farm.

The biggest project in the Park this past year was the relocation of the old Train Station building from its temporary location to a permanent location and foundation near the upper entrance to the Park. The Town has made a large investment of time and resources to make this project a success. The Town Engineer and the Highway Department worked closely with the contractors, NHDOT, and others to complete this project. In future years, the Benson Park Committee will be working to renovate the interior of the Train Station building.

In addition to this work, there were many events held in the Park over the past year, including the springtime Easter egg hunt, the Last Cast Fishing Derby in June, a Meet Santa in the Park in December, and others.

Benson Park Committee

James Barnes, Benson Park Committee Chairman



TOWN OF HUDSON

Cable Utility Committee

Michael O'Keefe, Chairman

Roger Coutu, Selectmen Liaison



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

2015 Annual Report

2015 marked the first full year of Hudson Community Television operations at the new community television Access Center located at Benson Park. During the year we were able to upgrade our control room equipment and add additional energy efficient studio lighting. This allows for the production of more, and often sophisticated, programs. In August the conference room at the center was outfitted with robotic cameras and microphones to allow meetings to be recorded and cablecast live. This gives the town another meeting space to hold televised meetings. A number of town committees have relocated their regular meetings to this new space. The Access Center serves as a base of operations for HCTV. As always, we invite all local residents to come down and visit. We're always ready to give a tour, answer questions, and encourage participation.

The original chairman and driving force behind establishing Hudson's Cable Committee, Coleman J. Kelly, had the foresight to propose the establishment of a capital reserve account in 2001 that led to the construction of the HCTV Access Center. In November we proudly dedicated the HCTV Television Studio in memory of Coleman. Residents, officials, and family members of Coleman were present to celebrate his contribution to local access television in Hudson. In conjunction with the dedication, HCTV held an open house to let local residents explore all the resources available at the access center.

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

Jim McIntosh continues as our HCTV Facilitator. Jim manages the facility and all local access television resources. He assists local residents with their productions and provides outreach to the community. His past experience in professional broadcast television makes him well suited for this work. Free training classes are available to anyone who wants to learn how to use any of the HCTV resources.

At the end of 2015 Rob Fay, HCTV's part-time Assistant, left HCTV to pursue other opportunities. For almost three years Rob oversaw the recording of all the government meetings in town as well as assisting with productions at the access center. We wish Rob luck with his future endeavors and thank him for his work with HCTV.

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

Michael O'Keefe
Chairman, Cable Utility Committee



TOWN OF HUDSON

Conservation Commission



Ken Dickinson, Chairman

Marilyn McGrath, Selectmen Liaison

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

Annual Report for 2015

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

1. Review of all requests for Wetland Special Exceptions as submitted to Zoning Board of Adjustment (ZBA) for determination.
2. Research local land and water areas, and provide recommendations to BOS for the protection, development, and better utilization of these areas.
3. Coordination of activities of unofficial bodies organized for similar purposes.

The activities of the Commission during calendar year 2015 are summarized in the following sections:

Wetland Special Exception Reviews:

During this past calendar year, four Wetland Special Exception applications were reviewed by the Conservation Commission; including two for proposed subdivisions, one for the Hudson Hilltop Self Storage Expansion Project, and another for a headwall reconstruction project at BAE Systems located in the southern portion of Town:

2015 Wetland Special Exception Reviews

Date	Map-Lot	Address	Favorable Recommendation		
			For	Opposed	Abstain
05/11/15	251-001	River Road	5	0	0
08/10/15	231-053	Gowing Road	5	0	0
09/14/15	105-017	22 Brady Road	5	0	0
12/14/15	186-013	50 Speare Road	6	0	0

Construction Compliance Assistance:

The HCC provided recommendations for a Wetland Remediation Project at the Sparking River Subdivision located along the Merrimack River. Several site walks occurred on this property, in effort to properly remediate impacted wetland areas and to provide additional oversight regarding ongoing erosion control measures.

Stewardship of Lands:

The HCC is charged with management of Town Conservation Areas. In 2015, the Commission coordinated the efforts of volunteers to improve the hiking trail systems in both the Musquash Conservation Area and Town Forest. Over the past year, volunteer efforts constructed one new trail "Deacon Merrill Trail" and completed several maintenance projects at the Musquash Conservation Land; and a "Perimeter Trail" was further developed at the Town Forest. As part of these improvements, additional GPS mapping of the trails at both Musquash and the Town Forest was performed by volunteers. Work continued to improve trail markings within the Town owned lands and to create trail maps to increase public awareness of the recreational assets within the Town's conservation properties. The HCC reviewed and supported an Eagle Scout Project which added a new wildlife blind located at the Town Forest. In effort to provide additional habitat for the New England Cottontail, an endangered species in New Hampshire, a limited timber harvest project has also been considered for Town Forest. Nesting habitat protection

for an endangered Blanding's Turtle was also provided within a residential construction area located adjacent to Benson Park.

The HCC fulfilled 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. The Society for the Protection of NH Forests (SPNHF) conducted a significant harvest at the Ingersoll Tri-Town Tree Farm which allowed the Commission to evaluate its boundaries and other portions of the property which were previously difficult to traverse. Another significant harvest was conducted along the National Grid/Eversource Transmission Lines which impacted portions of both the Town Forest and Musquash Conservation Areas.

Exotic Aquatic Plant Control:

The HCC funds the exotic aquatic plant control efforts at both Ottarnic and Robinson Ponds. These efforts include the Lake Host Program, where guides are hired at both public boat launches to educate and inspect boaters on the proper steps to prevent the transfer of exotic plants. Other active control efforts which are partially subsidized by the New Hampshire Department of Environmental Services (NHDES) include both Diver Assisted Suction Harvesting (DASH) and herbicide treatments. A survey by NHDES in September 2013, following an initial herbicide treatment at Robinson Pond, showed an approximate 90% reduction of fanwort infestation at Robinson Pond. As recommended by NHDES, a third application of Clipper was conducted at Robinson Pond in 2015 to reduce Milfoil infestation as well. A survey conducted by DES and result from a DASH campaign during the fall of 2015 indicated further significant reduction of invasive plants at Robinson Pond which is now limited to isolated areas. Aqualogic, our DASH services contractor, returned to the Pond in October to complete their work for 2015. One of the program's goals is to reduce the amount of herbicide treatments at both Ponds.

Ottarnic Pond was also treated aggressively both in 2014 and 2015 with an application of Clipper. As a result, the fanwort and milfoil infestation has subsided to an extent, rendering the Pond more accessible to boaters throughout the year. Ottarnic Pond will continue to require ongoing maintenance, including future herbicide treatments and an aggressive DASH operation, however the problem now appears to be manageable. The HCC will continue to assist the Town and NHDES State Limnologist, Amy Smagula, in providing recommendations for next year. Since the early 2000's, great strides have been made to protect both of the largest surface water resources in Hudson.

Potential Conservation Land Acquisition and Conservation Easement Evaluation:

The HCC reviewed a significant opportunity for a conservation land acquisition and/or easement on Bush Hill. Recommendations were provided on several occasions this year. In general, the HCC will continue to provide recommendations and assistance to landowners for conservation purposes on a continued basis.

Review of Proposed Utility Corridor Projects:

The HCC performed preliminary reviews of two utility corridor projects proposing significant environmental impacts in the northern portion of Hudson: National Grid/Eversource's Transmission Line Expansion Project and Kinder Morgan/Northeast Energy Direct Pipeline Project. The HCC attended several information sessions, received testimony from concerned citizens, and provided a letter of concern regarding the pipeline. Upon request, the HCC will continue to provide additional review and recommendations for these projects into 2016.

Lower Merrimack River Local Advisory Committee (LMRLAC)

Annual Report – Town of Hudson

2015

The LMRLAC is chartered by New Hampshire RSA 483 Section 8-a to advise local authorities on matters pertaining to the management of the Lower Merrimack River corridor, which consists of the Designated River itself and the land within one quarter mile of the shoreline in the Towns of Hudson, Litchfield, and Merrimack, and the City of Nashua. To that end the LMRLAC reviews and comments to the appropriate permitting authorities on every proposed project within the corridor that could impact the resource values and characteristics of the River. The LAC also advocates for general public support for River management and protection activities and is required to report annually to the municipalities on the status of compliance with applicable laws, regulations, and approved plans. This Report responds to that requirement.

In 2015 there were no projects in the Town of Hudson's segment of the Lower Merrimack River corridor that were brought to the attention of the LMRLAC as warranting review and comment. One activity of note was the installation by the Town Engineer of a new roadside sign on the approach to the Taylors Falls Bridge that highlights the status of the Merrimack as a "Designated River".

At the request of the Governor's Public Waters Access Advisory Board (PWAAB), the LMRLAC prepared and delivered a briefing (and conducted an associated field trip) on the status of public access to the highly navigable and wide Lower Merrimack. This highlighted the dearth of facilities on this long stretch of navigable river compared to the public access provided in the Manchester and Concord metropolitan areas. The upshot was a PWAAB recommendation that provision of a modern trailer boat access facility on this section of the Merrimack be assigned the State Fish and Game Department's Public Access program's highest priority. Unfortunately the State access budget is barely adequate to maintain existing facilities, so the point was made that Nashua and Hudson would need to take the lead on such a project.

Another matter of interest to Hudson is the prospective installation of pneumatic crestgates on the Pawtucket Dam in Lowell, in lieu of the current plywood panels. This installation, scheduled to start in 2016, could effectively lower the 100 year flood plain in the Nashua/Hudson area such that additional shoreland would become available for development. The LMRLAC will continue to monitor the progress of this project and keep the Hudson Planning Board informed.

Because public awareness of the River is essential to gaining widespread support for its protection, the provision of greater public access – both on the water and from the shore – is an important goal of the LMRLAC, and is consistent with the Town's and Nashua Regional Planning Commission's Long Range Plans. To that end, the LAC will continue to advocate that granting of conservation and public access easements for trails along the shore be made a condition of approval for development projects along the Hudson shoreline of the Merrimack River.

LMRLAC members representing the Town of Hudson are Christine Dupree and Richard LeBourdais.

Gene Porter
Chairman



TOWN OF HUDSON

Engineering Department



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

2015 ANNUAL REPORT

The Engineering Department experienced a busy construction season in 2015. I have been with the Town of Hudson for over a year while Gary Webster, Civil Engineer, continues to work in the department part-time and Doreena Stickney, Administrative Aide, works full-time.

The ongoing function of the Engineering Department is to manage three broad categories of activities. The first is to provide technical support to the Town's governing bodies. These bodies include the Board of Selectmen, Planning Board, Municipal Utility Committee, Conservation Commission, and the Zoning Board of Adjustment. The second is the review and inspection of development projects, and the third is to oversee and manage infrastructure related projects such as bridges, 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. CLD Consulting Engineers, Inc. (CLD) has been retained by the Town of Hudson to provide professional engineering services relative to the Industrial Pretreatment Program. CLD assists the Town in performing industrial site inspections, coordination of industrial sampling, compliance monitoring, issuance of permits, and communication with the State and Federal authorities.

There are currently 59 participants in the program. The owner or operator of any industrial or commercial establishment, public or privately owned, which discharges or intends to discharge wastewater within the Town of Hudson, must complete an application through the Engineering Department.

- **Water Supply Wells – Environmental Monitoring Program:** This monitoring program was established through a joint effort between the Town of Hudson and the New Hampshire Department of Environmental Services (NHDES), in order to maintain the long term functionality of the Hudson owned Dame/Ducharme wells (located in Litchfield) through the preservation of the Darrah Pond aquifer. This requires on-going measurement of groundwater elevations within existing monitoring wells drilled into the aquifer, as well as surface water elevation measurements at Darrah Pond. In December of 2015, the NHDES started a program to monitor the groundwater through electronic devices using three of our monitoring wells.
- **Water Utility Maintenance and Capital Improvements:** The aging infrastructure composing the Hudson Water Utility requires routine maintenance. As well, the system continues to expand as the demand of its user's increases, requiring future capital improvements including, but not limited to, the Barretts Hill water tank and updating the Old Windham Road booster station. In 2015, the Engineering Department managed the routine maintenance activities conducted by the system operator, Pennichuck Water Works Inc. The

Engineering Department manages the budget on behalf of the water utility, and updates the Municipal Utility Committee on a monthly basis. The replacement of the Weinstein Well is underway and Phase 4, the connection of the newly developed well to the existing housing unit, is scheduled for 2016. We have entered into a contract with Weston & Sampson Engineers to manage the design, permitting, and construction of the replacement well. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with Pennichuck Water Works Inc., who observes the systems performance continuously. We performed a leak-detection, covering 25 miles, which resulted and identified three significant leaks throughout the system. We are scheduled for Phase 2 in January 2016, which will cover approximately 45 miles of 8-inch mains.

- Burns Hill Road Landfill and West Road Landfill: These are closed landfills that continue to be monitored in accordance with our Groundwater Management Permits through the NHDES. The Engineering Department contracts with GZA GeoEnvironmental, Inc. for this monitoring and reporting. We are currently looking for developers that would be interested in installing solar panels on Burns Hill Road landfill.
- NPDES Stormwater Program (MS4): The Clean Water Act authorizes the states, which are delegated the authority by the USEPA, to regulate point sources that discharge pollutants into waters of the United States through the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES Program regulates discharges from municipal separate storm sewer systems (MS4s), construction activities, and industrial activities. The Town of Hudson is a MS4, and is therefore regulated under a permit issued in 2003. Annual reporting of our activities to comply with the permit is conducted by the Engineering Department. Many of the activities reported are conducted by the Highway Department.

In 2013, the EPA released a draft 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit. These requirements have the potential to cost the taxpayers of Hudson a lot of money. The EPA has received comments from the affected communities and is tasked with responding to the individual concerns, which primarily focus on cost and timing. It is unclear when the final permit will be released and become affective; but when it does, the Town will be required to comply and will be subject to administrative fines for non-compliance. Currently, the changes by the federal government regarding the new regulations have not been finalized as of December 2015.

In 2015, the Highway Department continued their street sweeping efforts, catch basin maintenance, and trash and hazardous waste collection activities, all in compliance with the 2003 permit. The Town Civil Engineer conducted routine inspections of all active construction projects, ensuring appropriate erosion controls were in place and maintained. As well, the Engineering Department has attended countless meetings with surrounding municipal engineers and public works directors, ensuring we receive the most up to date information available relative to the release of the pending permit revision. The Town of Hudson strictly enforces storm water management requirements and strongly encourages compliance.

Project Status Update for 2015

- Pelham Road Bridge over Second Brook: This project was completed on December 23, 2015. See Appendix A.
- Hudson Train Depot Relocation and Restoration: This project is currently 95% completed and expected to be fully complete by April 2016.

- Library Park Signalized Intersection Improvement Project: This project was completed in December 2015. See Appendix B.
- Zachary Tompkins Memorial Field Asbestos Relocation and Remediation: This site was sealed, capped and all the proper documentation has been filed and recorded. All the funding available was used and a practice field was built for the foundation using the Nashua Grant. See Appendix C.
- GIS Database infrastructure: The Engineering Department managed and oversaw the GIS update setup for water, sewer, drainage, gas and fire alarms through the town which can be accessed through portable devices on any location in town. See Appendix D.
- The Engineering Department is currently managing, for the Town, approximately \$1,583,000 in performance surety and Letters of Credit relating to residential and commercial developments.
- The Engineering Department has taken in, processed and inspected the following permits. See Appendix E:
 - 16 Driveway permits
 - 81 Water permits
 - 81 Sewer permits (commercial and residential)
 - 14 IDA (Industrial Discharge Agreement) Applications/Permit Modifications

The Engineering Department has two (2) full time employees, and one (1) part-time employee. This summer, the Engineering Department hired one summer intern. He continued the work that was started in summers past and was able to update and complete Town wide sewer, water, and drainage system maps. These maps provide easy reference for us, the Highway Department, and any applicants for new development. The Storm water mapping will prove invaluable upon release of the final draft General Permit described in my text above. The Town of Hudson benefits greatly for a very low cost from our college interns. We have managed to create master plans for asbestos, water, sewer, drainage and gas for the entire town and have shared information internally with the Fire and Highway Departments. Our team also continues to work closely with and provide support to the Planning, Zoning, Code Enforcement and Inspectional Services Departments, as well as the Conservation Commission.

The year 2015 was very successful for the Engineering Department. The year 2016 should prove equally successful with the completion of the Pelham Road bridge project, the Hudson Train Depot project, Zack's Field site seal completion and the Library Park Intersection improvement project. Currently, our focus has shifted toward other important improvement projects including Central Street bridge repair, sewer, and water utility improvements. We thank the Board of Selectmen and the taxpayers of Hudson for your continued support of this important office.

Respectfully submitted,

Elvis Dhima, P.E.

Appendix A

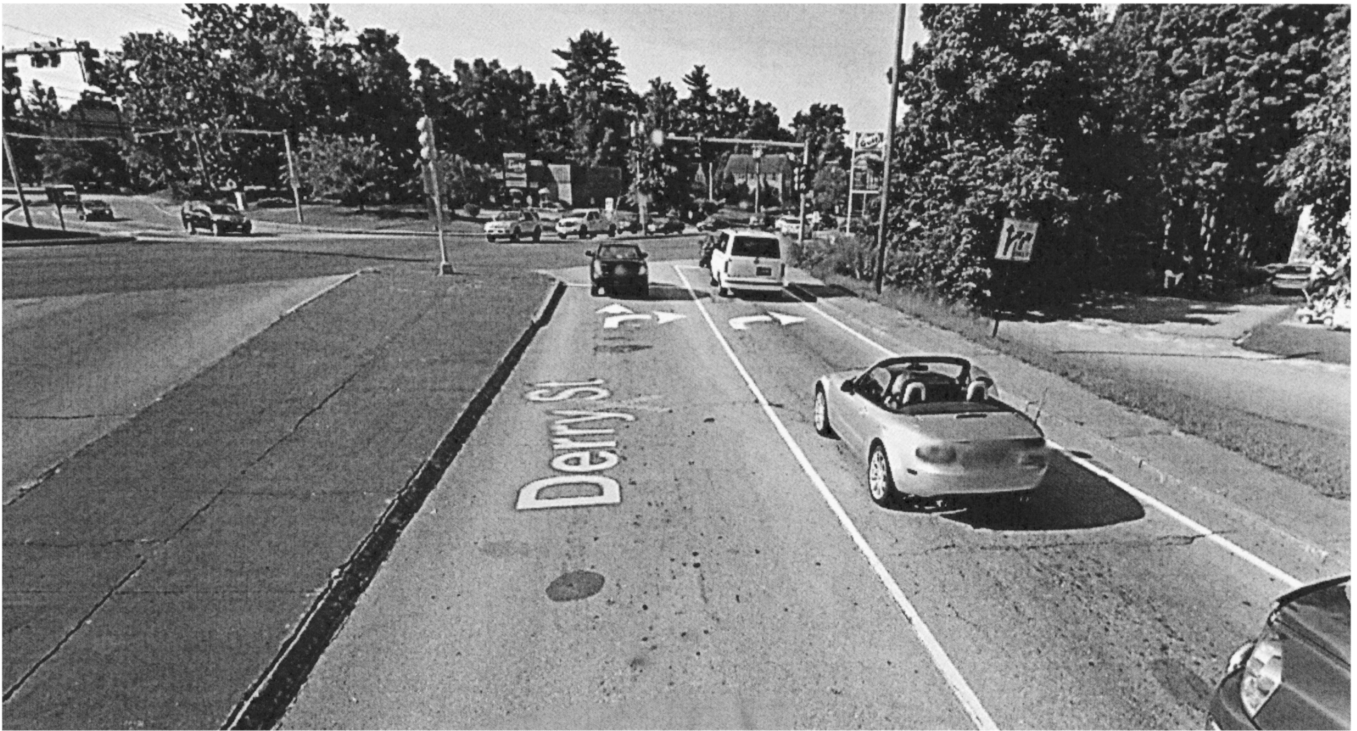


Before



After

Appendix B



Before

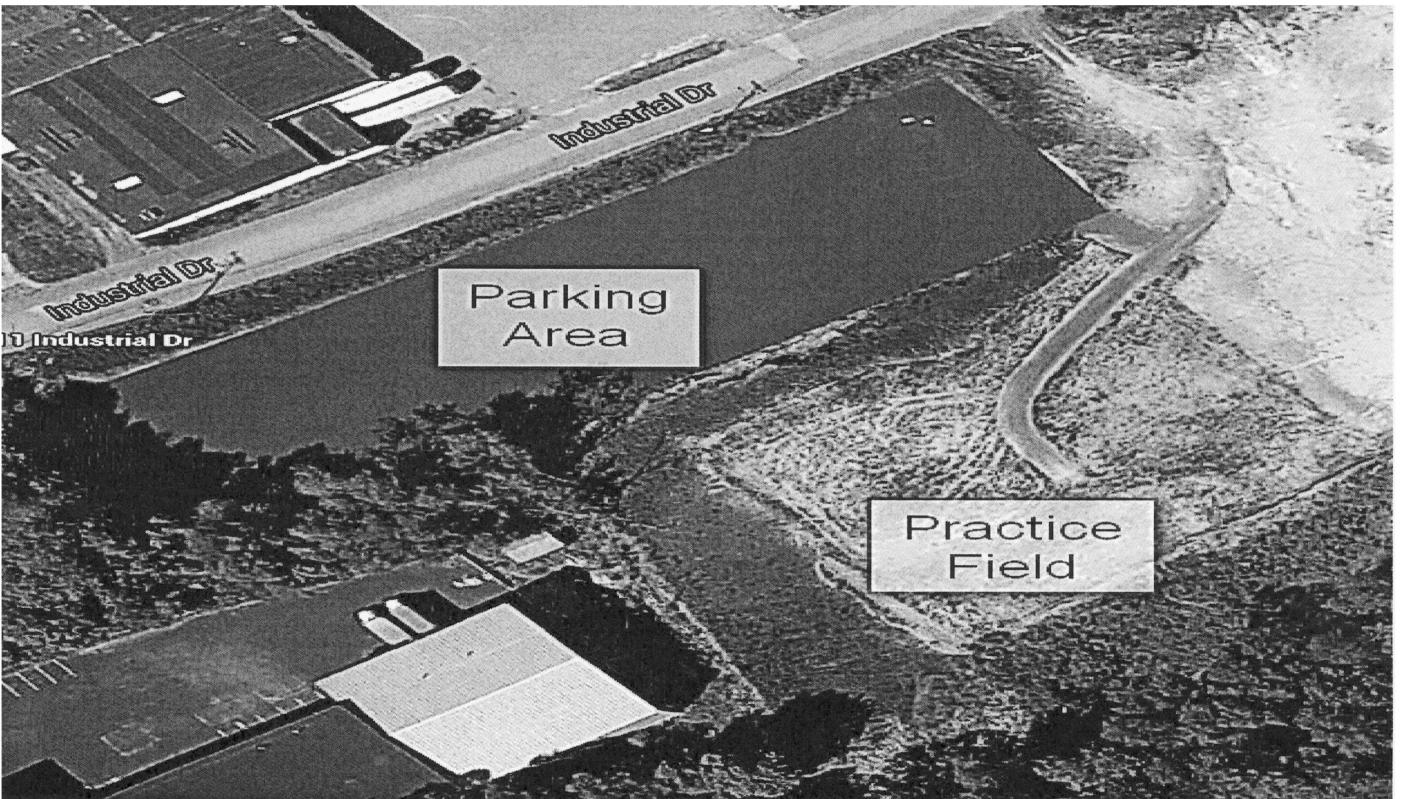


After

Appendix C

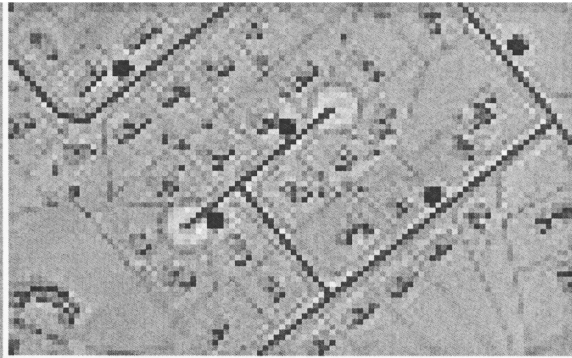


Before

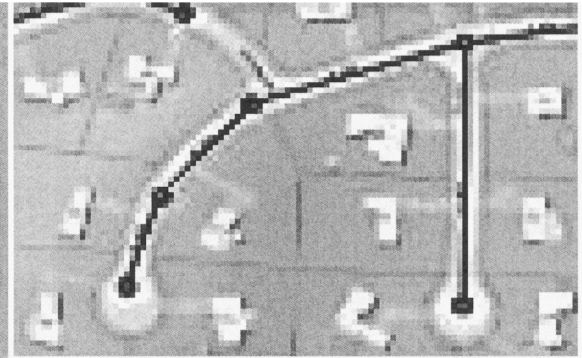


After

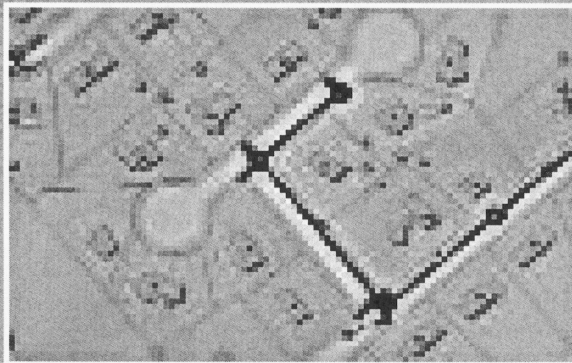
Appendix D



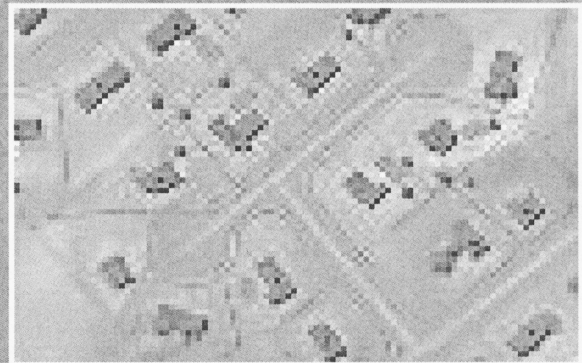
Water System



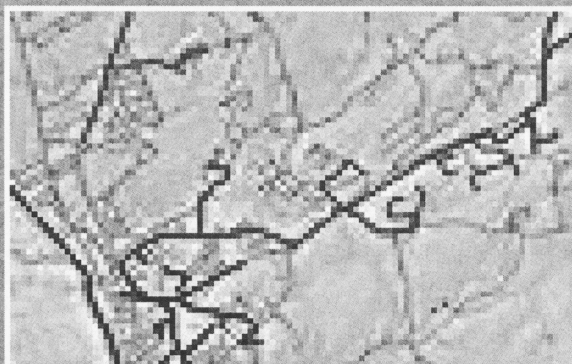
Wastewater System



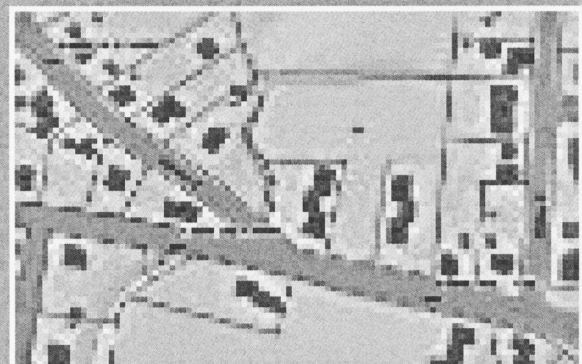
Stormwater System



Gas System

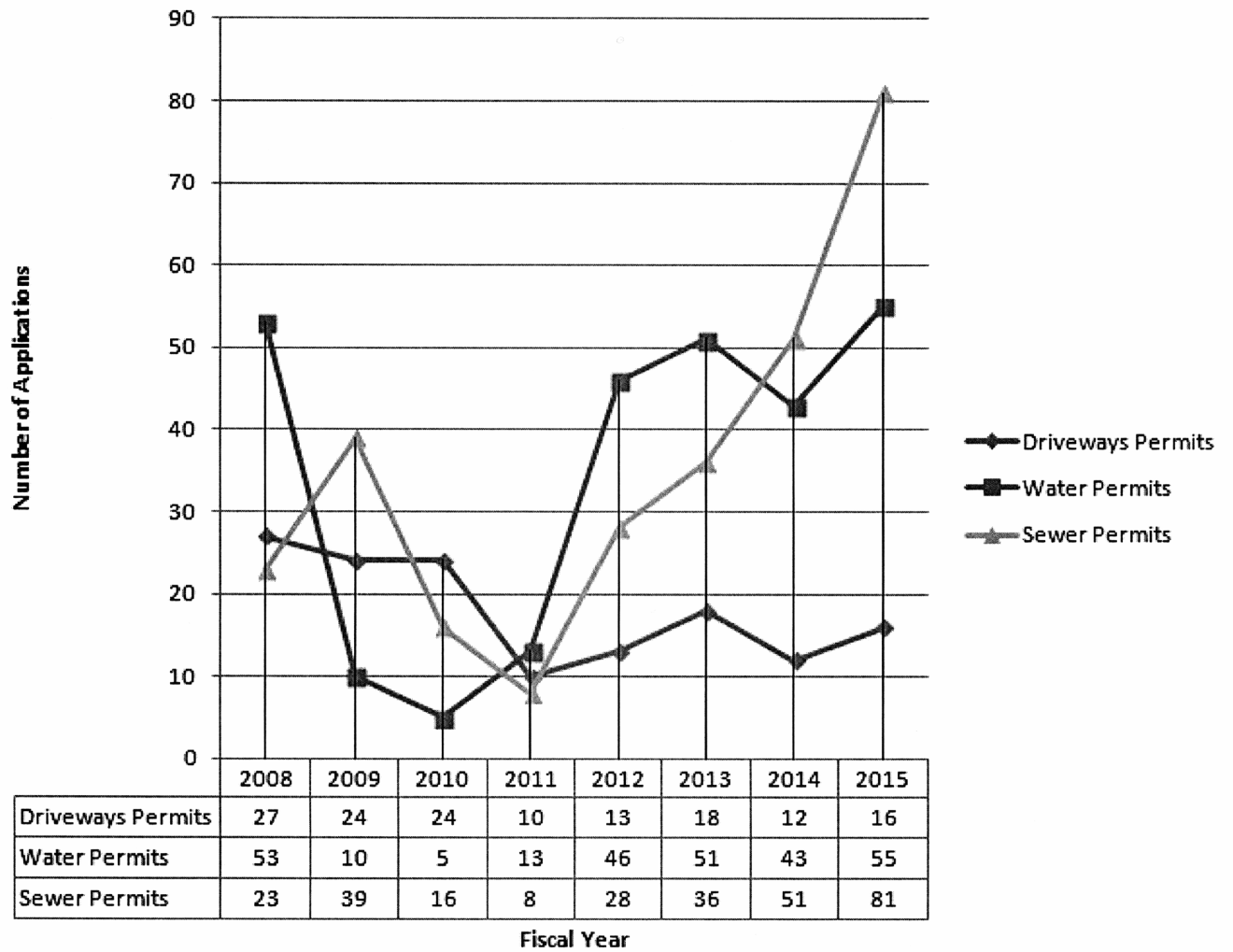


Fire Alarm System



Traffic Counts

Appendix E





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 development of the FY2015 budget continued to be a challenge given inflationary and some contractual increases in the Town's operating costs, while maintaining a delicate balance between delivering expected services at the same time considering the difficult 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 final FY2015 budget was approved by the voters on March 11, 2014 reflected a 2 cent decrease of the Town portion of the tax rate from the prior year's rate. As in previous years and is still the case, despite continuing difficult economic times locally and nationally, the Town's finances remain in excellent shape with a healthy fund balance which is attributable to good financial management policies, strong budgetary performance and stable revenue profile. For an accurate and complete accounting of the Town's financial records, please see the Audit section of this report for Fiscal Year 2015 year end results.

The employees that support the Finance department are a dedicated team that serves the Board of Selectmen, Town employees, the citizens and volunteers of Hudson. Lisa Labrie has been the Town Accountant for over 12 years. Lisa has the responsibility for maintaining the Town's ledgers, which provide a detailed accounting of all revenues and expenditures incurred by the Town. Lisa also maintains the accounting ledgers for the Sewer Utility, Water Utility and all other Special Revenue funds. She is responsible for the payroll reporting for the town. Cherie Hebert is the Senior Accounting Clerk who joined the department a last year. 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 worked for the Town for over 19 years, the longest employee in the Finance department. Kathy handles the department's administrative tasks, processing cash receipts and administrating personnel benefits. Kathy also has the responsibility of the Town Welfare program. The Finance department is utilized by employees, Department Heads, elected officials, boards, committees and residents.

The Town of Hudson's Water Utility billing and customer service functions are handled by Valerie Marquez and Barbara O'Brien. Valerie is the full-time Water Utility Clerk and she is responsible for billing and coordinating collection efforts. Barbara is the part-time Water Utility Clerk and she is responsible for cash management and customer service. Valerie and Barbara continue to work aggressively on collections. The Water Utility bills approximately 6,200 customers monthly. Valerie and Barbara continuously review the Water policies and procedures and make recommendations for improvement.

I am fortunate to have a dedicated, competent, customer-oriented staff and thank them for their work effort and professionalism. I would also like to express my appreciation to the volunteers and elected officials, specifically the Trustees of the Trust Fund and the Budget Committee, for their dedication to the Town of Hudson.

Respectfully submitted,

Kathryn Carpentier
Finance Director



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Robert M. Buxton
Chief of Department

HUDSON FIRE DEPARTMENT 2015 ANNUAL REPORT To the Town of Hudson Submitted by Fire Chief Robert M. Buxton

The Hudson Fire Department is pleased to present to you, the Citizens of Hudson, this Annual Report on your Fire Department's activities and progress for 2015.

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

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

Fire Administration

The Fire Administration is responsible for all administrative, planning and coordination functions for the Hudson Fire Department. In 2015 we completed several projects to maintain our operation and continue to deliver appropriate services to the Town of Hudson.

2015 was a year that we saw redevelopment start within the Hudson Fire Department. In an effort to accomplish our number one goal of delivering efficient and effective services, this redevelopment encompassed empowering our employees to review our policies and procedures and to compare them to verify we are working within best industry practices for the various disciplines of the department. This goal could not have been accomplished without the support of the members of the Hudson Fire Department, Board of Selectmen and the continued support of the citizens of Hudson. As we continue this process into 2016 we look forward to the challenges that are out in front of us.

2016 will be a year of change for the Hudson Fire Department. With your support we will be moving forward with the renovation of the Lenny Smith Central Fire Station. Originally built in 1952 by the members of the Hudson Fire Department, the building originally housed the office of the Board of Selectmen, Hudson Police Department and the activities of the Fire Department. We look forward to respecting the historical value of the building and creating an environment that will support our operational needs for the next decade.

As Fire Chief, I look forward to another year of working with the members of the Hudson Fire Department, Hudson Board of Selectmen and the citizens of Hudson as we continue to meet the challenges of the ever changing landscape of emergency services within the Town of Hudson. Over the next year we will continue to identify

funding sources outside the Town of Hudson to assist with supporting our safety programs. We will strive to continue delivering cost effective services and improve our cost effectiveness through the utilization of technology.

Building, Life Safety and Zoning/Code Enforcement

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, health and zoning/code enforcement activities.

Over this last year we have seen a steady growth in permitting and service requests. The staff has learned new skills to increase the available inspectional efficiencies. As we move through the integration of code updates and new processes, we look to continue to streamline the public's inspectional service needs to include a consistent and timely delivery of services.

This year we say good bye to our long term Chairman of the Zoning Board of Adjustment Brad Seabury. Mr. Seabury worked diligently as a member of the Zoning Board of Adjustment, mentoring board members and town staff. He represented the Town of Hudson well and we thank him for his service. Hudson is a better place to live because of his continuous efforts.

Emergency Medical Services and Training

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

Operations Division

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

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

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

The Communication Division is on the front line supporting our field personnel. They are the first contact most citizens have during a time of need. The employees of this division receive specialized training in the area of communications and the handling of all emergency calls for service received by the department. We continue to maintain and look for ways to enhance our communication system in order to increase employee safety and service delivery.

The Fire Department said good bye to several employees in 2015:

- Captain Todd Hansen retired from the Fire Department Operations Division. Captain Hansen was a very active member of the Hudson Fire Department and a valuable member of the Fire Department Command Staff. We thank him for his years of dedicated service to the Town of Hudson and wish him well in his retirement.
- Firefighter Brian Schofield and Firefighter Kim Hiffler both moved on from the Fire Department Operations Division. We thank them for their dedicated service and wish them well in their future endeavors.
- Zoning Administrator Kevin Desmond moved on from the Inspectional Services Division. We also thank him for his service and wish him well in his future endeavors.

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

Emergency Management Division

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

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

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

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

Goals and Objectives for 2016

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

Summary

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

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

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

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

Respectfully Submitted,



Robert M. Buxton, Fire Chief

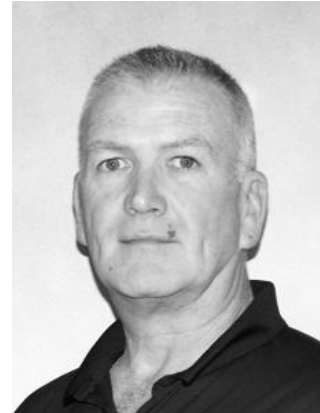
Hudson Fire Department Year in Review 2015



HFD said goodbye to Captain
Todd Hansen



HFD said goodbye to Firefighter
Brian Schofield



HFD said goodbye to Zoning
Administrator Kevin Desmond



HFD said goodbye to Firefighter
Kim Hiffler



HFD welcomes Dispatcher
Melissa Castonguay



HFD welcomes Firefighter
Justin Tracy



HFD welcomes Firefighter
Ian Canavan



HFD welcomes Firefighter
Zachary Whitney



HFD welcomes Dispatcher
John Collins

Hudson Fire Department Year in Review 2015



Glasgow Circle 2nd Alarm Fire



Sagamore Bridge Accident



Med Flight



Annual Awards Dinner – Swearing in New Members



Touch a Truck Day – Public Education



Holiday Care Packages - Community Service

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Chief Robert M. Buxton, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The ability to obtain fire permits on line was initiated in 2015. Approximately 120 towns participated in the online system with over 4,000 permits issued. To obtain a permit on line visit www.NHfirepermit.com. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

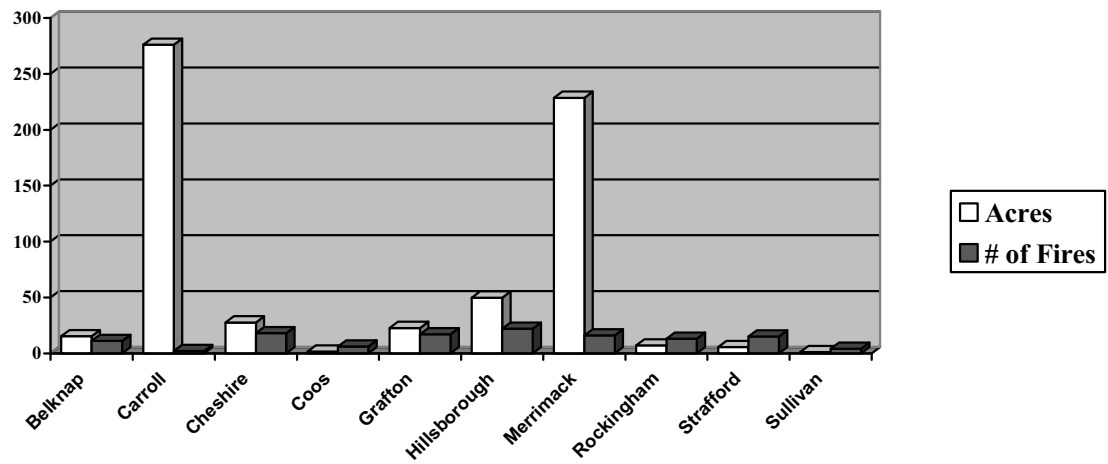
This past fire season burned **635 acres** which was the most recorded since 1989 when 629 acres burned. The fire season began in early April with the first reported fire occurring on April 8th. The largest fire was the 275 acre Bayle Mountain fire in Ossipee. This fire started on May 5th and burned for several days. The Bayle Mt. fire was also the largest individual fire in NH in over 25 years. There were also a number of other sizable fires in May which definitely kept NH's wildland firefighting resources stretched to the limit. These larger fires increased the average wildland fire size to 5.12 acres. As usual our higher fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2015 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2015 FIRE STATISTICS

(All fires reported as of November 2015)

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

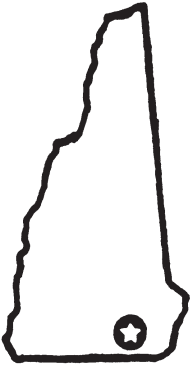
COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	15.3	11
Carroll	276	2
Cheshire	27.6	18
Coos	1.6	6
Grafton	22.6	17
Hillsborough	49.7	22
Merrimack	228	16
Rockingham	7	13
Strafford	5.5	15
Sullivan	1.1	4



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	7	2015	124	635
Debris	14	2014	112	72
Campfire	12	2013	182	144
Children	2	2012	318	206
Smoking	12	2011	125	42
Railroad	0			
Equipment	6			
Lightning	4			
Misc.*	67 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



TOWN OF HUDSON

Highway Department

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



Once again, fiscal year 2015 was a very busy and productive year for the Highway Department.

The winter, which I'm sure we all remember, was incredibly snowy. The winter started off with a very heavy snow storm just prior to Thanksgiving. Most of the region was without power for days after the storm putting a damper on many Thanksgiving gatherings. That storm was later declared a major disaster and the town was later reimbursed \$66,950 by the federal government to help offset our snow removal cost. Most of December and the first half of January was spent picking up and disposing of trees and limbs brought down by that storm. After mid January, the snow started and seemed like it never stopped. By the time the season ended the town had received approximately 110 inches, over 9 feet of snow. The Highway Department employees, equipment and budget were all pushed to the breaking point. We had many cost over runs and equipment breakdowns plowing all of this snow. I am very proud of the job all of my employees did during these operations. They worked many long difficult hours to keep our roads open and safe. I think they did an incredible job.

In the summer road reconstruction and paving is a main focus. This year we paved the top course of the following streets that had been reconstructed the year before. The list includes Gibson Road, Brookfield Street, Flagstone Drive, Deerfield Street and David Drive. Blueberry Lane and Philbrick Street were also shimmed and then overlaid.

Several streets were completely reconstructed this year. This work includes reclaiming the existing road surface, compacting and grading, and then paving the base and top coat. Any drainage and sewer repairs needed are also completed prior to paving. This work was completed on Executive Drive, Buswell Street, Old Derry Road from Robinson Road to the Londonderry town line, Pine Road from Winslow Farm Road to River Road and Melendy Road from Central Street to Belknap Road. Melendy Road had the entire sewer collection system replaced prior to the paving work.

We also milled off the existing road surface of Central Street from Ferry Street to Chase Street and paved the entire section. In total, during this construction season we reclaimed or milled off almost 43,000 square yards of existing road surface and replaced them with just over 9,000 tons of new asphalt.

Drainage repair and replacement was also done on Haverhill Street, Lund Drive, Steele Road, Hickory Street and Lawrence Road.

As Benson Park continues to grow, maintenance and upgrades take up a lot of time. This year's only major project for us in the park was the addition of the new gazebo down by the pond. The Highway Department performed all of the necessary site work, prepped the site and set up for the footings and floor, then completed the physical construction of the new metal gazebo. After completion the department paved the sidewalk to the gazebo and loamed and seeded the entire area. We were assisted with the construction by a small group of dedicated volunteers.

The sewer/drain division is always kept busy with all of the road construction mentioned above, but also with maintaining and cleaning all of the town's sewer lines and pump stations and miles of drain lines and over 2,500 catch basins.

My department also oversees the solid waste and recycling contract in town. We are very proud of this program as it has saved millions in tax payers' dollars since its inception. This year we recycled 25.08% of our solid waste.

We did not purchase any new or replacement equipment or vehicles this year.

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

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

We had two long term and dedicated employees retire this year. Joe Anger, 35 years of service, and Jeff Ferentino, 21 years of service. Both did a wonderful job for me over their long careers.

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

Respectfully submitted,



Kevin Burns
Road Agent



TOWN OF HUDSON

Information Technology Department



Annual Report for 2015

Introduction

Each year rolls quickly into the next for the IT Department. Our busy and productive workload this fiscal year included some additional services and responsibilities.

My team consists of two full time IT Specialists and we monitor and maintain 40 host servers and over 400 other devices on a 24/7 basis. I am proud of the effort and diligence by IT Specialists Vin Guarino and John Beike on a daily basis who keep our network running as efficiently and securely as possible.

Department Responsibilities

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

Warrant Article

We are currently utilizing one young student Intern who is a bright Junior in the Pinkerton High School Computer Program. Though we are grateful for even the minimal time he is able to provide our team for low-end tasks, the two hours after school on a couple days per week is not enough. In addition, I am concerned about the transfer of knowledge of our IT Specialists who are both fully vested in another year and nearing their retirement.

We are asking the residents to support a warrant article for a part time entry-level technician. This part time employee would allow me to begin the lengthy process of training a future replacement and has a tax impact of one cent.

Closing

The IT Department is driven by a commitment to improve citizen access to Town government information and services, maximize the productivity of Town employees, keep long-term operating costs stable, and remain proactive for superior services. I would like to extend my appreciation to the Board of Selectmen, IT Liaison Pat Nichols, Town Administrator Steve Malizia, Budget Committee and Department Heads for their support of our goals. I would also like to thank the residents; their input and suggestions for improvement is always welcome and it's a pleasure to hear from them. We have added additional on-line payment opportunities in our water and sewer departments, as well as for our septic applicants in response to their voice.

Respectfully submitted,

Lisa Nute
Information Technology Director



TOWN OF HUDSON

Municipal Utility Committee



Robert Russell, Chairman Ted Luszey, Selectmen Liaison

12 School Street · Hudson, New Hampshire 03051 · Tel: W- 603-886-6002/ S- 603-886-6029 · Fax: W-603-881-3944 / S -603-598-6481

MUNICIPAL UTILITY COMMITTEE REPORT - 2015

The Municipal Utility Committee is the combination of the former Water Utility and Sewer Utility Committees. The Committee is comprised of seven members plus one alternate member appointed by the Selectmen. Each term of office is for three years

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

In 2015 the Committee began reviewing the Water and Sewer Utilities to develop Capital Improvement Plans to provide for future maintenance, repair and improvements to the systems. Both Utilities have not had rate increases in many years due to the careful planning and maintenance of the Systems.

Pennichuck Water Works provides the operation and maintenance of the Water Utility through a contract with the Town.

The Sewer Utility is a partner in the Nashua Sewer Treatment plant and works closely with the city of Nashua to provide funding for the treatment of the Town's sewerage. The Drain/Sewer Division of the Hudson Highway Department provides the operation and maintenance of the sewer lines and pumping stations within the Town. They also are upgrading and replacing old sewer pipes in the streets that are scheduled for repaving. The Committee would like to thank Jess Forence and his crew for a job well done.

Staff support for the Committee is provided by Elvis Dhima, Town Engineer, Donna Staffier-Sommers, Administrative Aide, and Barbara O'Brien and Valerie Marquez, Water Utility Clerks. The Committee would like to thank all of the individuals for their assistance. The Committee would also like to thank Chairman Robert Russell, who resigned in December, 2015 to take a new out of state position.

Committee members for 2015 include:

Robert Russell, Chairman
Bernie Manor, Vice Chairman
Jeff Rider, Member

David Shaw, Member
Bill Abbott, Member
Ted Luszey, Selectmen Liaison

Respectfully submitted,
Municipal Utility Committee



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

Value yesterday. Enhance tomorrow. Plan today.

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

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

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 72% federal funding, 15% local grants, 11% local dues and 1% from the State. Highlights of 2015's regional initiatives of benefit to all communities include:

- **Pipeline and Hazardous Materials Safety:** NRPC was successfully awarded a grant from the U.S. DOT to promote best practices regarding pipelines and land-use planning, to engage local fire/first responders, and to advance public and inter-organizational data exchange.
- **Modernization of the NRPC GIS Database:** NRPC has made a significant investment in upgrades to its GIS architecture. This multi-user environment will improve our data management, development, and QA workflows for parcels, buildings, roads, trails, conserved lands, and critical infrastructure.
- **Nashua Region Water Resiliency Planning Project:** With US EPA grant support NRPC has commenced a regional vulnerability assessment with a focus on community and water infrastructure resiliency in areas at risk for climate change impacts. Focus will be on the FEMA designated 100 and 500 year flood zones and other flood risk locations identified in each municipality's Hazard Mitigation Plan.
- **Ten Year Plan:** NRPC solicited new transportation projects eligible for federal aid funding for consideration in the State's 2017-2026 Plan. 32 projects were evaluated and ranked for submission to NHDOT. NRPC staff attended three public hearings in and near the region to promote local projects.
- **Granite State Future:** NRPC concluded its coordination of Granite State Future, the statewide planning collaborative developed to support each of the nine RPCs in their efforts to prepare their regional plans. Final products include the Statewide Snapshot, several Statewide Research Studies, the nine Regional Plans, and essential Planning Metrics for local master plans. (www.granitestatefuture.org/our-plans/)

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p>ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation</p> <p>NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2015, Hudson signed an 8-month contract with a competitive supplier as part of the aggregation.</p>	<p>Hudson savings: \$53,961 (compared to the default utility rate)</p> <p>NRPC Staff Time: 140 hours</p>
<p>HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw</p> <p>NRPC staff conducts six HHW collections each year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua and one was held in Milford. Residents of Hudson could attend any of the six events. In 2015, a total of 1,696 households participated in the HHW collections District-wide.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Hudson households served: 181 (11% of total served)</p> <p>Collection cost savings per-event: \$16,000.</p>
<p>TRAFFIC COUNTING www.nashuarpc.org/transview</p> <p>NRPC collected traffic counts at 14 locations within Hudson. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC conducted four additional counts to support coordination between Hudson and Nashua projects at the Taylor Falls Bridge.</p>	<p>NRPC Staff Time: 77 hours</p>
<p>SPATIAL ANALYSIS</p> <p>NRPC completed a Fire Department response time analysis to assist the Town in siting a new fire station. NRPC used its travel demand model and GIS tools to analyze the differences in response times between the current station locations and a proposed new location.</p>	<p>NRPC Staff Time: 66 hours</p>
<p>TAX MAPPING www.hudsonnh.gov/docs/as/as-hudson-tax-maps_sheets.pdf</p> <p>Under a separate contract, in 2015 NRPC moved the Town of Hudson's tax maps to a GIS platform. Formerly, the maps were maintained in a separate CAD version. NRPC's tax map implementation effectively established a single GIS database to support both the Town's tax maps as well as its GIS parcel viewer. Going forward, NRPC will incorporate the town's parcel data into its own GIS database and provide ongoing tax map maintenance with annual hard-copy replacement sheets as a service to Hudson.</p>	<p>NRPC Staff Time: 55 hours</p>
<p>CUSTOM MAPS</p> <p>NRPC created custom maps for Hudson including a floodplain map and parcel listing, a proposed NED Pipeline Poster, a Hudson trail mapping and kiosk poster, and mapping to support Hudson PD.</p>	<p>NRPC Staff Time: 40 hours</p>

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
ONLINE GIS www.mapgeo.com/nrpcnh A public-facing resource that the Town's citizens can use to view pipeline and other regional GIS data. NRPC's Live Maps also functions as an alternative to Hudson's internal GIS viewer that serves as a backup when the Town's site is unavailable.	Licensing fee \$5,000/year NRPC Staff Time: 72 hours
TRANSPORTATION PLANNING ADMINISTRATION NRPC maintained the region's Transportation Improvement Program which facilitated the completion of relocation of the former Hudson Center Train Depot and traffic signal upgrade at the intersections of NH 111, NH 102 and US 3A.	NRPC Staff Time: 200 hours
PROPOSED NED PIPELINE SERVICES www.nashuarpc.org/hot-projects/project-pipeline/ NRPC convened an Energy Facilities Advisory Committee in response to the proposed Kinder Morgan pipeline project. The Committee met frequently and compiled primary source materials, hosted expert speakers, completed an environmental impact analysis related to the proposed route, and prepared three comment letters to FERC. NRPC staff created pipeline posters, extracted alignment sheets from the FERC filings, and forwarded information gathered on bi-weekly agency conference calls to affected communities.	NRPC Staff Time: 250 hours

Payments to NRPC

FY 16 Membership Dues:	\$19,480
Other Contractual Amounts:	\$3,990

REPRESENTATIVES FROM HUDSON TO NRPC:

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

Commissioners: Rick Maddox, Jim Battis, George Hall, Jeff Rider
Transportation Technical Advisory Committee: John Cashell
Energy Facilities Advisory Committee Elvis Dhima

Respectfully Submitted,

Timothy Roache
Executive Director

PLANNING BOARD FY2015 ANNUAL REPORT

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

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

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

Master Plan

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

Capital Improvements Program

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

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

Zoning Ordinance Changes

The Planning Board continues to work on updating the Zoning Ordinance and Zoning Maps. Public hearings are held to review the proposed changes. The final version of changes must be approved by a vote of the Town during the Town elections in the spring. Note: no zoning amendments were proposed nor petitioned for during FY2015.

Subdivision/Site Plan Regulations

In FY2015, the Planning Board's Land Use Regulations Review Committee (LURRC) conducted a comprehensive update of the Planning Board's Land Use Regulations, and the full Planning Board subsequently adopted the revised Land Use Regulations on October 14, 2015.

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

Commercial and Residential Development Activity

FY2015 proved to be a year in which approved commercial site plans decreased by 50% from the previous year (i.e., 14 approvals in FY2014 v. 7 in FY2015). However, during this same two-year period the number of approved new subdivisions surged, percentage-wise, by 450% (i.e., 2 approvals in FY2014 v. 9 in FY2015), which in turn, created a surge in approved new house lots, percentage-wise, of 637.50% (i.e., 8 approved new house lots were created in FY2014 v. 51 in FY2015). This clearly indicates, that although the pace of commercial site plan activity slowed considerably between FY2014 and FY2015, the pace of approved new house lots in Hudson exhibited a strong resurgence year-over-year. One would, perhaps, think that such a surge in approved new house lots would automatically translate into an equally large increase in the number of building permits issued for single and two-family dwellings during this same two-year period. Such was not the case, however. Rather, building permits issued for new single and two-family dwellings decreased, slightly, from FY2014 to 15, i.e., 68 single and two-family dwelling permits were issued in FY2014 v. 64 in FY2015. Note: in regard to the aforementioned data, please refer to the below table, which includes FY2011 through FY2015 totals for approved subdivisions, new house lots, other housing units and commercial site plans.

In addition to the above-cited approved residential subdivision and new house lot activity, and worthy of mention, herein, relative to further emphasizing the recent strength of Hudson’s housing market, was the August 2015 approval of the 68-lot Eagles Nest Subdivision, located off Bush Hill Rd. In effect, if this subdivision was included in the FY2015 data for new house lots, the subject total would have more than doubled, i.e., from 51 new lots, to a year-over-year total of 119, representing a percentage increase - not of 637.50% - but rather, 1487.5%. Perhaps, such a dramatic increase represents an aberration in approved new house lot activity over the previous two fiscal years (i.e., FY2013 & 14, see the below table). However, when one views the following-described new house lot data for Hudson over the past 11 years (i.e., from FY2005 – 15), it is apparent that the approved new house lot market is once again on the path of growth: i.e., in FY05, 91 new house lots were created in Hudson, followed by 68 in FY06, 16 in FY07, 22 in FY08, 15 in FY09, 39 in FY10 and FY11 – 15 totals are provided in the below table. Note: the present upward trend for approved subdivisions and new house lots will most likely not replicate the housing boom decades of the 60’s through the 90’s. However, it is important to recognize that the present Hudson housing market is showing strong signs of recovery from the most recent housing bust years of FY2006 – 2009.

	FY 2011	FY2012	FY2013	FY2014	FY2015
Approved Subdivision Plans	7	8	4	2	9
Approved New House Lots	52	49	8	8	51
Approved Other Housing Units	138	73	45	0	28
Approved Commercial Site Plans	18	18	8	14	7

Election of Planning Board Officers

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

- Chairman – George Hall (appointed 01/26/93 retired on 12/31/15)
- Vice-Chairman – Glenn Della-Monica (appointed 12/20/13 – present)
- Secretary - Timothy Malley (appointed 12/09/14 – present)

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

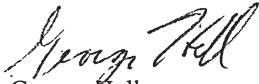
- Vincent Russo, Member (resigned 11/23/14)
- Ken Massey, Member (resigned 09/01/15)
- William Collins, Member (appointed 12/10/14 - present)
- Cheryl Cummings, Alternate (resigned 05/01/15)
- Jordan Ulery, (appointed a full member 03/31/15 -present)
- Richard Maddox, Selectmen Rep. (appointed 03/24/15 – present)
- Nancy Brucker, Selectmen Rep., BOS Alternate (resigned 03/10/15)
- Marilyn McGrath, BOS Alternate (appointed 03/24/15 - present)
- Charles Brackett (appointed a full member 10/13/15 - present)

Community Development Department (Land Use Division) Staff FY 2015

Elvis Dhima, P.E., Town Engineer (employed 10/12/14 - present)
Laurie Stevens, P.E., Town Engineer (employed 03/30/14 – 08/06/14)
John Cashell, Town Planner (12/08/02 thru present)
William A. Oleksak, Zoning Admin. And Health & Code Enforcement Officer (retired 08/29/14)
Kevin Desmond, Zoning Administrator (employed 09/28/14 – 06/24/15)
Pamela Lavoie, Administrative Aide (retired 03/27/15)
Doreena Stickney, Administrative Aide (05/15/15 - present)
Stephen Buckley, Esq., Town Counsel and Counsel to the Planning Board (resigned 01/01/15)
Dave Lefevre, Esq. Town Counsel (appointed 01/02/15)
Brad Seabury, Recorder, Hudson Minutemen

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

Respectfully Submitted,



George Hall,
Acting Chairman, Planning Board

NOTICE

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

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

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

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

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

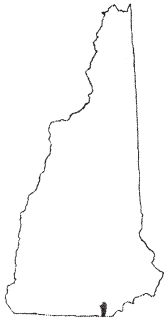
Once restored:

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

This notice must be:

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

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



TOWN OF HUDSON

Police Department

Partners with the Community

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



*Jason J. Lavoie
Chief of Police*

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

*Captain Kevin J. DiNapoli
Administrative Bureau*

Hudson Police Department FY 2015 Town Report

Preface:

It gives me pleasure to share with the citizens of Hudson, your Police Department's FY 2015 Annual Town Report. The following information will summarize the year in a few short pages.

The Town of Hudson has a unique police department; members are very involved with the community and work closely to solve problems, provide programs, and are committed to assisting charitable organizations. Last March, the Greater Hudson Chamber of Commerce recognized the department by selecting us as the "Outstanding Community Partner". I can assure you there are not many police department's that are as close with the community. This partnership will keep Hudson a great place to own a business and an even better place to raise a family.

Heroin/Fentanyl

Although the media and law enforcement will use the word Heroin when discussing this problem, please understand that Fentanyl is truly the cause of this issue. What is Fentanyl? Fentanyl is a powerful synthetic opiate analgesic similar to but more potent than morphine. It is typically used for patients to manage pain after surgery. Fentanyl works by binding the body's opiate receptors that control pain and emotions in the brain. When they bind, it can drive up dopamine levels in the brain's reward areas and produce a state of euphoria and relaxation. Mixing Fentanyl with Heroin can lead to euphoria, drowsiness/respiratory depression and arrest, confusion, unconsciousness, coma, and death. These conditions can only be reversed by Naloxone more commonly known as Narcan.

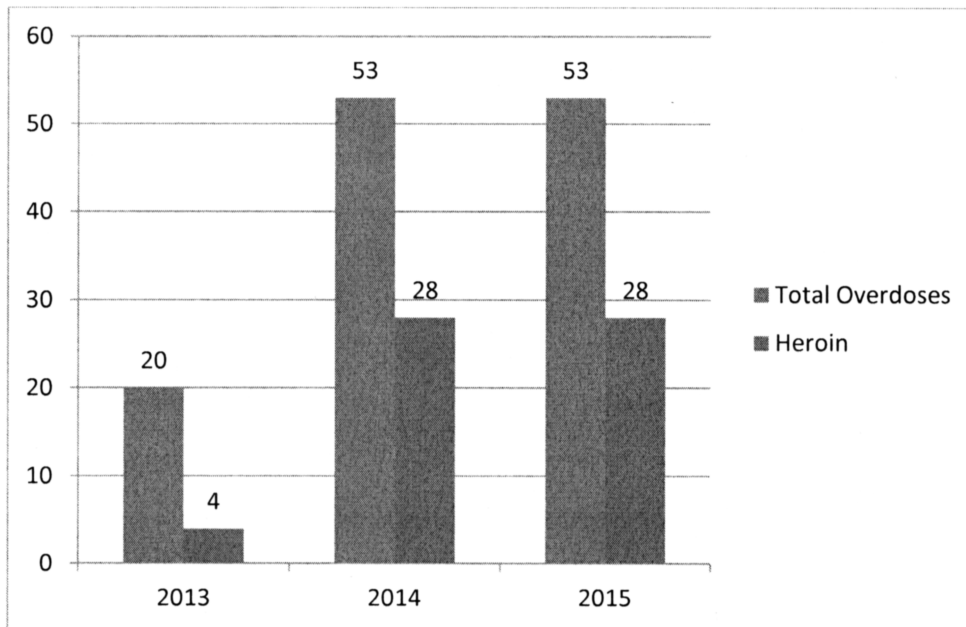
Depending on what you read, Fentanyl can be as strong as 10 to even 100 percent stronger than heroin. However, the cost to make Fentanyl in clandestine labs is as equally less expensive. Because the cost to make is so much less, dealers will sell the Fentanyl at heroin prices to increase their profit margin. Why would anyone risk death to use this powerful drug? The drug alters a person's brain so it can no longer experience normal pleasures. Depression may set in and the addict unwittingly seeks to find that better high to make them feel "better". Some people get hooked on opioids because at some point they had a doctor's prescription for pain medication. If the patient becomes addicted to the medication and when that prescription medication is no longer given to them, the cost to buy that medication on the street is very expensive. Hence, the low cost of heroin becomes their drug of choice.

Recently, family members of heroin addicts (anyone can) are able to possess and use Narcan at home in the event that a loved one overdoses. I am concerned that this measure will allow a false sense of security for the family with good intentions. Specifically, when a family member uses Narcan they should still do whatever they can to get the person who overdosed to the hospital. Narcan has a shorter half life than Fentanyl. It is possible that the amount of the overdose may be higher and last longer than Narcan does in the body. Thus, the opportunity for a potential 'second overdose' could occur. When this happens it is unknown if the nearby family members will be aware of the second occurrence.

Again, Fentanyl seen on the street typically is not being created by drug companies. Instead, they are being created in back yard labs, mixed with a small amount of heroin and/or a cutting agent and eventually sold on the streets as heroin.

In the 2014 Annual Town Report, I wrote about the concern of overdoses. The crime analysis and various tools we use to help make decisions in our operational planning identified this problem a year before it became mainstream. You will recall in calendar year 2015 the heroin epidemic first started to catch the attention of all law enforcement agencies as well as the media. We have not seen an improvement in the reduction of overdoses yet. We believe that this problem will not be solved by arrests only. The State needs to figure out a way to increase drug treatment facilities and we need to work collaboratively to get people into those treatment centers.

Below is a chart showing the total number of reported Overdoses which we have responded to during 2013, 2014 and 2015. You will see a **600 percent increase** in the Heroin Overdoses since 2013. Both 2014 and 2015 have had the same Total Overdoses as seen below:



As drugs have continued to increase in the greater Hudson area, we have made adjustments in personnel assignments to help with these issues. Specifically we have been working in partnership with a DEA Task Force. Some of the results based on those decisions yielded:

- 284 Total arrests. (1st in the New England Field Division)
- 52 Cases initiated (1st in New England Field Division)
- \$1,857,770 Total assets seized (3rd in New England Field Division)

Working in partnership allows us to expand our ‘personnel’ and technological capabilities without literally doing so. It allows expertise and professional growth opportunities to be developed in an area that has to be remedied.

In 2015, the Heroin epidemic started to become more visible to the entire law enforcement community. Our partnership with the DEA showed the value of that relationship. The Task Force adjusted their mission to assist with our growing problem. The Task Force started to investigate street level dealers. From February to July of 2015 the Task Force made 165 street level arrests as well as some mid to high end dealers. Additionally, the largest Oxycodone dealer in the Nashua/Hudson area was arrested; this person is a Hudson resident. We are doing what we can to reduce opportunities for drugs to be sold around our community.

Statistics:

The Police Department utilizes many policing models to help reduce, prevent and solve crimes. From July 2014 to the end of June 2015, the Police Department responded to 32,863 calls for service.

Activity	7/01/13 -6/30/14	7/01/14 -6/30/15	% Δ
Total Arrests	1,006	988	-2%
Juvenile Arrests	149	123	-17%
DWI Arrests	95	101	6%
Drug Arrests	89	111	25%
Crime vs Person			
Homicide	0	0	N/C
Aggravated Assault	31	20	-35%
Simple Assault	169	145	-14%
Sexual Assault	24	24	0%
Robbery	7	5	-29%
Crime vs Property			
Arson	2	2	0%
Burglary	53	58	9%
Criminal Mischief	136	121	-11%
MV Theft	10	17	70%
Theft/Larceny	340	314	-8%
Theft/Fraud	81	101	25%
Motor Vehicle			
State Reportable MVA's	578	669	16%
MV Citations	1,382	1,202	-13%
MV Warnings	7,075	7,412	5%
Domestic Disturbances			
	350	318	-9%

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

Community Programs and Events:

Citizen Police Academy: We had a great class that began last April. Participants ranged from business owners, Town employees, and residents. This one night a week for 10 week program has been well received. Many participates in this program stated they wished it was mandatory for all residents to go through.

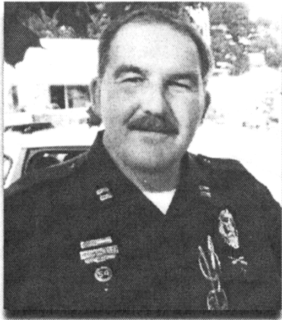
AARP: We conducted three AARP Safe Driving classes during the year. This two day (four hours each day) is personalized for people over 55 years of age, and many may benefit with a discounted insurance rate just by taking the course. Participants are reminded of safe driving habits and are made aware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

Drug Take Back Program: We collected 242 pounds of unused prescription medications. We have a drop off box where people can drop off their unused medications to us for disposal. Unused medications should not be disposed of down toilets and into the sewer system. We also participate in two drug take back programs with the DEA.

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

Goings and Comings:

Goings:



Captain Robert “Bob” Tousignant, Retired. Captain ‘T’ served the Town of Hudson from 1979 until 2015. He had so much experience and institutional knowledge as he was a part of numerous paradigm shifts in law enforcement. He experienced firsthand how law enforcement transitioned from an institution that was very manual in nature to adapting to technological and procedural changes. He was instrumental in helping the organization come out of the difficult years of the 1970’s and 1980’s to becoming a police department the Hudson community could be proud of. He volunteered more hours than one can count. Whether it was for blood drives, Salvation Army Bell Ringing, Toys for Tots, CHiPs, Citizen Police Academies, and the list goes on. He gave so much of himself to improve our community. He was a

DARE officer, a detective, a crises negotiator, a teacher, a mentor, and most importantly a friend. Simply put, he cared. One of his greatest qualities was his loyalty to this community and the pride he took in his police department. Captain ‘T’ deserves one last moment of recognition. On behalf of the Town of Hudson, thank you Bob for your years of sacrifice and service. He is surely missed by all of us at the department. Enjoy your family time and please, don’t be a stranger.

- Officer Melissa Cafilisch left to seek other career opportunities.
- Officer Chris Cavallaro left to enter the private sector.
- Greg Emanuelson has left us to attend college full time.
- Deborah Anderson our part-time legal clerk left to explore other opportunities in Texas.

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

- Officer Matthew Blazon came to us from Essex County Sheriff’s Department where he was employed as a Corrections Officer. He graduated from the University of Massachusetts.
- Officer Matthew Flynn came to us as a recent graduate of Arizona State University. He is also a graduate of the Hudson School system and a resident. We are pleased to have him giving back to his community.
- Officer Cody Lambert is a graduate of Bentley College. He too is a graduate of the Hudson School system and he also resides in Hudson. We are pleased to have him giving back to his community.
- Officer Tyler Toney comes to us from the private sector. He has taken college courses in Psychology and is now starting his career in law enforcement. He was recognized by the Police Academy for his motivational and leadership skills.

- Dispatcher Taylor Morin joined us this year as well. Dispatcher Morin comes from a family of public service and she wishes to continue in that same tradition. She too is a lifelong resident of Hudson.
- Dispatcher Katherine Mascaro comes to us from the private sector to start a career in public service. She went through the Hudson School system and her family still resides in Hudson.
- Dispatcher Sabrina Madi also comes from the private sector and has started a part-time career with us.
- Jonathan Buckley is our new high school assistant maintenance person.
- J. Andrew Claydon has come to us as a part-time Animal Control Officer.

Goals and Objectives for 2016:

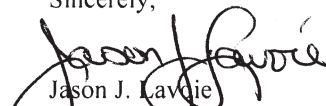
- To continue to ensure our officers receive the best training in modern day police practices.
- Host community based programs to reduce crime and to foster our Partnership with the Community.
- Reduce the number of motor vehicle collisions on the three main arteries in Hudson through education, motor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

Closing:

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

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

Sincerely,


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



Captain Tousignant



Governor Hassan at the September 2015 HPD Blood Drive



Swearing in of new recruits



16th Annual HPD Citizen's Police Academy



HPD Open House



D.A.R.E Graduation



Winni Dip for NH Special Olympics



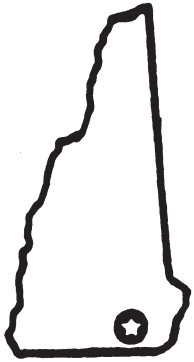
HPD Recruiting



Swearing in of Captain DiNapoli



Swearing in of Lt. Dionne and Lt. Lucontoni



TOWN OF HUDSON

RECREATION DEPARTMENT

2 Oakwood Street

Hudson, New Hampshire 03051

603/880-1600



It is my pleasure to present the 2015 Annual Town Report of the Hudson Recreation Department. This department continues to support, plan and coordinate many activities for the constructive use of leisure time for Hudson residents of all ages.

ADMINISTRATION

In her second full year Chrissy Peterson continues to provide outstanding administrative support and more. Chrissy shows outstanding enthusiasm and has proven to be a valuable member of the Recreation Department Team coming up with many new ideas and assisting at all Recreation sponsored events. Due to her lead the Recreation Department Facebook page has been a major marketing tool in getting the word out and promoting our programs.

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

The Recreation Committee meets the first Thursday of each month, and the Senior Affairs Committee meets the third Wednesday of the month. Both committees provide outstanding insight and guidance to this department. Additionally, members can be seen volunteering and assisting in an effort

FACILITIES AND MAINTENANCE

This department manages and maintains a busy schedule of all facility use to include the Recreation Center, Community Center, Robinson Pond Recreation Area, Merrifield Park, Skate Park, Jette Field, Sousa Field and Greeley Field. Recreation Director serves as the Board of Selectman's Benson Park Liaison to assist with day to day operations and institute town policies, procedures and budgeting issues. Additionally, all group outing requests are reviewed and disapproved/approved with all events posted to the Benson Calendar. This year 138 events were scheduled at Benson Park.

All field and park maintenance, landscaping and daily upkeep continues to be professionally maintained by the Highway Department, taking great pride in their work. Jette Field received a renovation with the infield, outfield and warning track all being resurfaced. A new pump was installed and numerous sprinkler heads were replaced. Additionally, a timer was installed on the lights in an effort to conserve electricity. Wood chips were added to Greeley and the Benson Park playground for the safety and enjoyment of many children that use the parks.

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

New pickleball courts were installed at the site of the previous skate park. The new courts have proven to be a great addition to the community. The courts are constantly used by participants of all ages. Funding for this project was through the Recreation Department donation account at no cost to the tax payers.

Another project was the addition of the grass hopper spring equipment to the Benson Playground. This equipment was donated by Mr Kenneth Blanchard in memory of his late wife.

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

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

CURRENT PROGRAMS

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

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

Teen Dances continue to be extremely popular. During the year, three separate dances were held at the Community Center. The dances were very successful with attendance rising to as many as 350 children per dance. Dances were offered to students in 5th and 6th grade, a small fee was charged at the door. Additionally, the ever popular Father/Daughter was offered. This year's Father/Daughter Red Carpet event with 320 tickets available was sold out twenty minutes after tickets went on sale.

Community Activities gives the Recreation Department the flexibility and opportunity to give the residents activities of choice. These totally self-supporting activities are extremely popular and positive. Adult Comedy Nights have proved to be very popular with an average of 250 people attending each show. Unfortunately our annual Easter Egg Hunt was cancelled due to snow covered Benson Park. Our third annual Halloween Parade was held at Benson Park. Over 100 costume wearing children participated in the parade with goodies handed out to all children in attendance.

The Hudson Senior Center continues to thrive in popularity. The Center is open to all independent active adults over the age of 55 for recreational and social activities. The Center is currently open Monday thru Thursday 8:45am – 3:00pm. As of December 2015 there are over 900 people registered with an average of 95 participants attending daily and enjoying the many activities and field trips that are offered at the Senior Center.

Winter Basketball continues to have the highest overall participation with over 445 boys and girls in grades 3-8 participating. Weeknights throughout the season Memorial School and all of the elementary schools and the Community Center are filled with athletes practicing skills and teamwork. Games are played on weekends throughout the winter at Memorial, Nottingham West and Hills-Garrison Schools. Following the regular season grades 5 - 8 participated in a double elimination playoff. Individual trophies were awarded to all players on the championship and runner-up teams. All championship games were recorded and televised by Hudson Community Television. Players in grades 3 and 4 all receive medals at their last regular season game. This program was coordinated by John Brower and Julianne McGrail. The season went off without any problems due to the high level of assistance received by all of the volunteer coaches. In addition to our regular season, we hosted the 38th Annual Hudson Invitational Basketball Tournament where a total of 41 teams from neighboring towns participated over the Martin Luther King weekend.

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

As part of our Winter Basketball Program, our Instructional Program was offered to first and second grade children and was held at the Community Center each Saturday morning for ten weeks. This program had 150 participants. Under the outstanding coordination of Ed Peterson and his volunteer high school student coaches, they devoted their valuable time to teach basketball skills in a fun filled environment.

Our High School League played every Saturday, January through March, at the Community Center. This co-ed league had 60 participants in grades 9 - 12. The program was coordinated for the fourth year by Paul Durham.

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

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

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

The Lacrosse Program was offered for the third year with overwhelming response. This program had 160 participants from five/six year olds in our Fiddle Stix Program to our U15 Team. Weeknight practices were held at Jette Field and Memorial School. Home games were played on Sundays at Presentation of Mary's turf field, having the use of this field definitely added to on field experience of the players and the success of this program. Chrissy Peterson stepped up and served as Program Coordinated doing an outstanding job.

The Summer Supervised Play Program is still a popular program. A total of 455 children participated, with approximately 220 children attending on any given day. In addition to the entire summer registration fee, a ten-day passbook continues to be offered for the occasional visitors, 95 participants took advantage of this option. This program is truly fortunate to have the use of the Community Center. The facility allowed for increased programming during inclement weather and much needed air conditioning during the extremely hot days and much needed additional space for our routine daily operations. The program was excellently directed by second year Program Coordinator Frank Girginis. Continued daily check-in and check-out of all attendees permits us to be more accountable for the children that were dropped off and picked up each day. Before and After Care is very popular. This program was designed to help families who needed to be at work before 9am or could not pick their child up until 5pm. This program, proved to be very beneficial to many families and many parents were grateful for this service, averaging 32 participants per day. For the third year, Out-of-Towners were allowed to participate in our program with 29 participants using the program with the anticipation of more once the word gets out. The staff of 16 full time counselors and 4 part-time counselors-in-training provided outstanding supervision and showed great enthusiasm in providing many enjoyable activities for the children. Prior to opening day the staff attended training sessions and completed first aid/CPR training that was conducted by members of the Hudson Fire Department. Each week the children participated in planned daily activities such as arts and crafts, board games, ping pong, pool, basketball, four square and numerous contests. For an additional fee, Wednesday pizza/subs/cookouts, weekly roller-skating and field trips were offered. Supervision during lunch hour continued to be a positive part of the daily program. Another positive aspect was the Teen Adventure Program. The purpose of the Adventure Program was to meet the interests of the teens attending the program; separate activities and field trips were planned. Robinson Pond Day continues to be every Friday, weather permitting. Participants were dropped off and picked up at Robinson Pond. A certified lifeguard is on duty during our weekly visits to the pond. .

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

Under the coordination of second year Coordinator John Brower and second year Assistant Coordinator Frances Grella, the Soccer Program ran extremely smooth. This is another popular program with attendance of 340 and 38 teams with participants ranging from four years old through eighth grade. Games were played every Saturday from August through October. Numerous positive comments were received from coaches and parents about the management of the league. Outstanding comprehensive handouts were provided to the coaches for reference during the season. For our K-2 program many Alvirne HS students volunteered as coaches giving a very rewarding experience working with the younger children. Weekly pre-arranged practice plans were used making for a more consistent introduction. Due to the popularity of the Little Sweepers Program, a basic six week introduction to four year olds program, with all 56 participants having a fun filled experience. Following the regular season, playoffs were held in the 5th – 8th grade division with trophies presented to the championship and runner-up teams. A jamboree is held for the 3rd and 4th grade division with all participants receiving a medal. In addition, all participants in the kindergarten through 2nd grade division received a participation award.

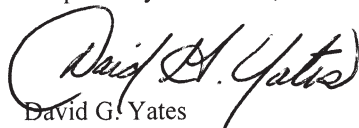
DEPARTMENT NEEDS

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

SUMMARY

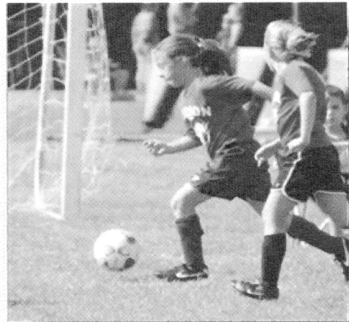
I would like to thank the Board of Selectman and Recreation Department Liaison Roger Coutu for their continued support and guidance. I appreciate the outstanding help Kevin Burns and the Highway Department crew has given this department throughout the year. Their expertise in the maintenance of our parks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

Respectfully Submitted,


David G. Yates
Recreation Director



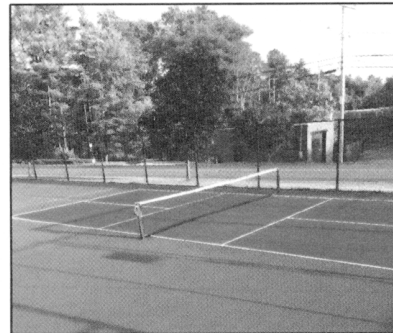
3rd Annual Halloween Parade at Benson Park



Soccer 2015



The Hudson Senior Center



New Pickleball Court



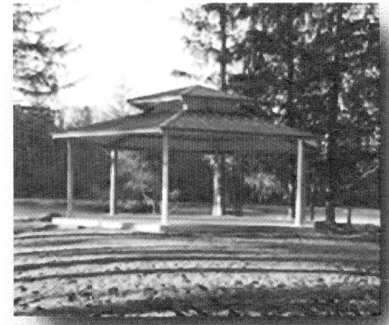
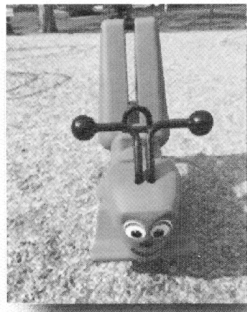
5th & 6th Grade Dances



Men's Softball



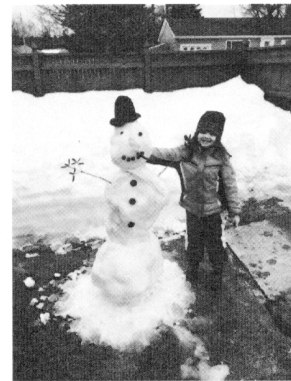
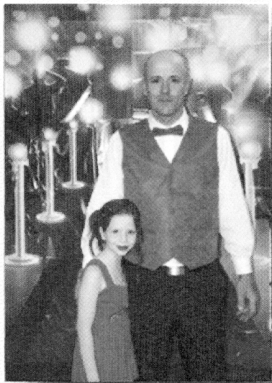
Tot Playgroup



Benson Park

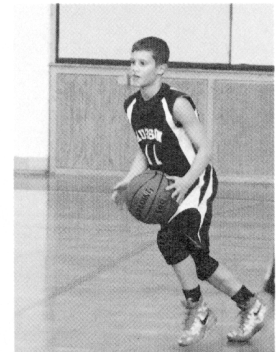


Summer Program



Daddy Daughter Dance

Family Snowman Contest



Lacrosse

Basketball



Town Of Hudson Sustainability Committee



Linda Kipnes, Chairman

Ted Luszey, Selectmen Liaison

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

2015 Annual Report

The Hudson Sustainability Committee is a volunteer committee sponsored by the Board of Selectmen. Committee members are appointed by the Board for a term of three years. The current members of the committee are Linda Kipnes, Chairman; Leo Bernard, Vice-Chairman; Robert Cooper, Clerk; Lisza Elliott, Margaret Femia, Debra Putnam, and Michael Tranfaglia. The current alternate members are L. Cheryl Freed, and Kathleen Meighan, with one alternate membership open. The Board of Selectman Liaison is Ted Luszey, and Kevin Burns, the Hudson Road Agent is an ex-officio member..

During the year, the Committee re-examined its mission and goals, and presented to the Board of Selectmen a revised mission and goal statement, along with a suggested restructuring of the committee from 11 members to 7 members and 3 alternates. The Selectmen voted to accept our revisions; the committee has been restructured. and the revised mission and goals are shown on our website. The new mission statement is as follows:

To promote Energy saving practices and Recycling throughout the town by

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

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

The committee is pleased to report the following accomplishments for the Fiscal Year 2015:

- The committee sponsored a petitioned warrant article to adopt the provisions of RSA 72:62 to allow for a tax exemption to homeowners for installed solar systems. The article was not well understood by the voters and was narrowly defeated at the Town Election in March. The Board of Selectmen held public hearings in November and December, and subsequently voted to adopt the solar exemption. This means that homeowners who install solar systems will not have those systems included in the assessment of their property tax. The Selectmen and the Sustainability Committee hope that will encourage more Hudson homeowners to consider a solar installation.
- The committee sponsored a Button-Up workshop in September to suggest and explain to homeowners various ways they can make their homes more energy efficient. There were 36 attendees at the workshop, and short videos of different parts of the presentation were made available to HCTV and are being shown regularly.
- The committee sponsored a solar information session which was called Curious About Solar. A professional solar installer talked about how solar panels are made and how they work; the pros and cons of roof-mounted systems versus ground-mounted systems; and considerations of leasing rather than buying the system. About 25 people attended the presentation and were very pleased with the information they

received. The committee is planning a follow-up session in March of 2016, which will focus more on the process of permitting and inspecting solar systems in Hudson.

- The committee cooperated with the Boy Scouts and the schools to organize and staff an Earth Day party, with hands-on projects for elementary school children in the areas of science and energy.
- The committee had two very successful clean-days in April and September. The committee cleaned up 4 roads in Hudson and had over 20 volunteers over the two events. Many local residents stopped by to thank the volunteers and offer their assistance. The committee plans on continuing these clean-up days in 2016, and to expand the April cleanup to a town-wide street cleanup.
- The committee refined, expanded and renamed the recycle information sheet. Now named Reduce, Reuse, Recycle, it provides information about how to dispose of items that cannot go into the trash or be recycled. It suggests proper ways to dispose of batteries, used motor oil, pills and medicines, and smoke detectors. It also suggests ways to reuse bicycles, used clothing, empty pill bottles, and blankets. The revised document will be available on the committee website in early 2016.
- The committee reviewed the document “Energy Efficiency Opportunities for Municipal Buildings”, which was prepared in 2010 with suggestions for energy-saving improvements in each of the town buildings. The committee will continue to monitor progress toward implementing these recommendations.
- The committee invited the Police Department to speak at a committee meeting about littering laws. Captain Kevin DiNapoli spoke to us about the littering laws, penalties and enforcement. The committee appreciates the cooperation of the police in trying to keep the town streets free of litter.
- The committee posted many reminders and information to HCTV public access station. These included recycling and energy savings tips as well as promotional material for upcoming events run by the committee. Energy saving tips were also promoted at the committee meetings.
- The committee made energy and recycling information available at a table at the town and school district deliberative sessions. Committee members were also available to further explain and provide more detailed information. The committee had information at an un-manned table at the town election.
- The committee investigated the Solar Up/Solarize campaigns held in several NH towns, and started to plan the best way to implement a similar campaign in Hudson. The committee is looking for people who are not connected to the committee or to the town, to organize a group to increase the number of solar installations in town and reduce the cost to those installing new systems.
- The committee started planning a poster/slogan contest in the elementary schools, to encourage the students to make posters or create slogans focused on the encouragement of energy saving activities.
- The committee investigated the feasibility of installing a solar farm at the former landfill on West Road. The committee contacted town officials in Peterborough, who had installed a solar farm in their town. It was deemed to not be feasible at the landfill property, but the committee would like to continue to investigate the possibility of a solar farm somewhere in town.
- The committee reviewed some documents and information concerning LED street lighting.
- One member of the committee attended the Northeast Resource recovery Association Conference and brought back a lot of good information, which she shared with the whole committee.
- The committee maintains a Facebook site to provide energy-related information and promote recycling in the town. The page has about 100 members and is a useful forum to answer questions and promote activities by the committee and various third parties that contact the committee throughout the year.
- The committee reviewed the Monthly Trash Tonnage report distributed by the Highway Department at each monthly meeting. The committee continues to encourage reaching the goal of 30% recycling town-wide, though the numbers ranged from 26% to 29% through the year.
- The committee announced at each meeting the upcoming clean-up days at the landfill, holiday changes in trash pickup schedules, hazardous waste collection days in Nashua, and other events related to energy saving and recycling.
- Regular monthly televised meetings were held at town hall on the fourth Monday of each month except when adjusted to avoid conflict with holiday schedules.
- HLN monthly column has been a great conduit for the committee to discuss public concerns, educate the residents and inform the readers about changes to the recycling program. The column is printed monthly and has covered many topics. The column has been a great success and has aided the committee's efforts of public exposure to recycling.
- The committee submitted a few articles to the Hudson Litchfield news regarding our street cleanups. The committee hopes that the return of our regular HLN column write will mean more regular columns in 2016.

Overall, 2015 was a year of restructuring and refocusing for the committee. The new smaller committee with alternates seems to be working well, and we are excited about focusing on energy related activities. We were very pleased with the success of our 2 workshop/presentations, and we anticipate continuing providing information to town residents in this way. We will continue to encourage solar installations in town and ways to reduce energy use in town buildings. We will continue our successful roadside cleanups, and continue to educate people about keeping our streets clean. We will continue to encourage more recycling and push to regain the 30 percent recycling rate in 2016.

The committee would like to thank the Board of Selectmen for their help with restructuring the committee and helping to clarify our focus and goals. We would also like to express appreciation for the efforts of the staff at the Town Highway Department for answering all inquiries and storage of our materials. The committee would also like to thank the public for its efforts in recycling.

Respectfully submitted by The Hudson Sustainability Committee:

Linda Kipnes, Chairman	Leo Bernard, Vice-Chairman	Robert Cooper, Clerk	
Lisza Elliott	Margaret Femia	Debra Putnam	Michael Tranfaglia
Alternates:	L. Cheryl Freed	Kathleen Meighan	

FY 2015 Town Report

July 1, 2014 – June 30, 2015

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

OUR MISSION

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

LIBRARY USAGE HIGHLIGHTS

Al and Phil Rodgers graced the town of Hudson with a modern, attractive and inviting facility in the George H. and Ella M. Rodgers Memorial Library, continuing a 150 year tradition of supporting lifelong learning for the residents of Hudson. Open 65 hours a week and averaging 459 visitors a day (313 actual and 146 online), the library offers residents a broad and up-to-date collection of materials, access to extensive digital collections and services, programs for all ages, and a helpful and trained professional staff. The library issued 1,024 library cards to new borrowers in FY15 for a total of 13,011 patrons on record.

FY15 saw 96,897 visits to the library along with 300,251 website hits as more residents reserve and access our materials remotely. The library collaborated with Friend Lumber to provide a materials return – The Big Blue Box – to benefit residents in south Hudson. We opened Sundays for a trial period from January through May, 2015 in response to requests from those who have difficulty visiting us. The trial was hampered by inclement weather but still attracted an average of 80 visitors on Sunday afternoons.

Books and printed information remain important to a large majority of users, with circulation steady and in some areas trending up, notably in Young Adult materials. Our patrons downloaded 11,069 audio- and e-books in FY15. We now offer downloadable issues of current magazines and we anticipate offering more downloadable and streaming offerings in multiple formats.

Program attendance is up with over 13,485 people attending 830 programs for all ages in FY15, with children’s, musical, and author programs particularly popular.

With an energetic and creative staff, our Children’s Room offers books, online resources and numerous programs for ages 0-12. We provide early literacy programs that are particularly important in readying children for school. We are participants in the NH “1000 Books Before Kindergarten” program and offer Baby Bags for new parents. We also offer exciting Summer Reading Programs for all ages to instill and nourish a lifetime love of reading and counteract the “summer slide” – the reading level loss that occurs during summer vacation.

A growing number of teens visit the library and participate in after school and Saturday programs. Our proximity to Alvirne High and Hills Garrison Schools offers opportunities to collaborate with both as part of an educational “campus” and to work more closely with all Hudson schools.

Community Meeting Room and Study Room use is also up. Digital literacy is an essential skill today and we offer Wi-Fi and access to desktop and mobile devices with a tech-savvy staff to assist patrons so that all residents have access to the digital skills they need to be successful and engaged.

Some residents are unaware of what we have to offer and we must do a better job promoting our services through the web, social media, community outreach and networking. A marketing intern from Rivier University is working with our staff and we are increasing our community involvement to achieve these goals.

Library circulation totaled 170,315 items for FY15. In particular, we saw increases in loans of Young Adult materials (up 11.6%), passes to 18 area museums and cultural destinations (up 2.4%) and Children’s material (2% to 84,431 items) over the previous year. We received 3,860 Interlibrary Loan (ILL) requests in FY15 and filled 3,217 of them.

We logged 10,386 users on our 10 **public computers** in addition to visitors using our WiFi which we do not track at this time. We began circulating 5 **Google Chromebooks** for in-library use. In all, 53,104 visitors accessed <http://www.rodgerslibrary.org> and entered 300,251 queries to download books, search our library catalog, events calendar, electronic databases and other online resources. Our patrons performed 27,116 searches on 23 **subscription electronic databases** covering a wide range of information, including online language learning, genealogy, test preparation, magazines, newspapers, automobile repair and more. We continue to offer photocopying, public faxing, and Notarized 173 documents for our patrons.

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

MAJOR MILESTONES

How-to Festival

On June 6th over 40 skills for all ages were demonstrated throughout the library, indoors and out. How-to’s included: Playing Guitar, Irish Step Dancing, Spinning Wool, Planting Lilies, Home Safety, Protecting Yourself From Identity Theft, Learning a Language From Home, Making Beads & Beaded Jewelry, Making Natural Cleaning Products, Quilting, Preventing Lyme Disease, Playing Cribbage & Canasta, Stamping, Scrapbooking, Banging a Bucket, Making Paper Airplanes, French Braiding Hair, Creating Balloon Creatures and more. We held our second cupcake baking contest in conjunction with the How-to Festival and offered cupcakes to attendees.



Strategic Planning

The Board of Library Trustees approved the library's Strategic Plan at their October 15, 2014 meeting "with reservations" relating to the cost items in particular. On October 28, 2014 the Library Trustees held a workshop to review the recommendations in the library's 2014-2017 Strategic Plan, which will assist us in setting priorities and enable staff to work together towards a common vision. The plan targets five areas of opportunity for the library to pursue in the coming years:

1. Marketing

Both our survey results and the Pew Research Report on "Public Libraries and their Communities" conclude that most residents are unaware of services that the library offers. In response, library staff is developing a comprehensive Marketing Plan to increase awareness of collections, services, and programs that may benefit the Hudson community.

2. Digital Presence

In an increasingly technological world, people are living larger parts of their lives in a digital capacity. Creating a strong digital presence is an opportunity to reach the community in their own homes and at the point of need. The library will develop a more modern and mobile friendly website, enhance our online catalog, and increase our use of social media to digitally reach and serve the online community.

3. Community Outreach

The library's location is both a strength and weakness. Our proximity to Alvirne High School and the Hills Garrison School presents a strong opportunity for partnerships with both. This opportunity should extend to include other partnerships with local organizations, community events, and some local businesses to become a more effective community resource. The library's location in the northwest corner of town challenges our efforts to effectively serve all Hudson residents. Comparative library data shows that our visitor and circulation counts are low when compared to libraries serving similar populations and located in the center of their communities. Steps must be taken to make library services more accessible to those residents who are further away, such as a book drop, a self-service kiosk, and/or a small bookmobile and offering Sunday hours.

4. Technology Instruction

The library must expand our commitment to life-long learning by providing more technology instruction to Hudson residents.

5. Additional Space for Specific Needs

The plan identified some space constraints to address in the future, specifically, a separate space for Young Adults/Teens, a mid-sized meeting/technology training lab for 15-20 people, and an office and work area for our Technology Librarian. Funding is unavailable to address these needs but future expansion should be considered.

Summer Reading Program Kickoff and Concert



The Summer Reading Program kicked off Friday evening, June 26th with a barbeque and a show by Steve Blunt & Friends. About 200 people enjoyed the event. We had lots of help for the barbeque from Eastern Propane, the Rotary Club, the Lions Club, the GFWC Hudson Juniors and Community Clubs, John & Mary Ann Knowles, and the Friends of the Library. We had leftover food which we donated to the Southern New Hampshire Rescue Mission in Nashua.

ADULT PROGRAMS & EVENTS

Our regular library programs included Adult Book Discussion Groups at the library and Senior Center, the Adult Summer Reading Program and raffle, the Beading Group, Computer Workshops, Drop-in Stitchers, Gaming Day, Garden Club, Paper Techniques (ended December 2014). Special programs and events at the Rodgers Memorial Library included:

AARP Tax Help

Once again the AARP offered free tax help program for seniors and low to moderate income people in our Community Room from February through mid-April. Attendance increased this year with 396 returns prepared through the program, a 28% increase from last year.

Annual Poetry Contest

In conjunction with the Children's Room, we sponsored a poetry contest for Hudson residents to celebrate National Poetry Month in April. We received 147 poems from participants and the Friends of the Library donated Barnes and Noble gift certificates for the winners. Forty-three people attended the awards ceremony and poetry reading.

Art Exhibits

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

Author Talks & Book Signings

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

Local author **Artie Lynnworth** who presented a workshop on August 20 based on his book *Slice the Salami: Tips for Life and Leadership, One Slice at a Time*.

Leslie Bannatyne, author of *Halloween Nation: Behind the Scenes of America's Fright Night*, appeared October 22.

Authors **Laurie & Shawn Jasper** launched their book *Legendary Locals of Hudson* on March 22.

Author **Dan Szczesny** presented an author talk and slide show April 23rd on *The Nepal Chronicles: Marriage, Mountains and Momos in the Highest Place on Earth*.

On June 4th award winning mystery author and Channel 7 News investigative reporter **Hank Phillippi Ryan** spoke about her writing and signed books for an overflow crowd. Hank's appearance was sponsored by The Friends of the Library.

Films

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

Genealogy Club

Laurie Jasper coordinates this program for amateur and experienced genealogists alike. The club meets monthly on the second Friday of the month and features a theme or invited speaker and lots of sharing among attendees.

Lectures & Classes

We hosted speakers and classes on “Introduction to Mandarin Chinese,” “How to Avoid Probate,” “Tips for Resumes and Interviews,” “Brewing in NH” (a NH Humanities Council Program), “Are You Talking to Me?: The Language of Dogs and Cats” (a UNH Speakers Bureau program), “How to Build Financial Security,” “Clear Clutter & Save Memories,” “How to Write a Resume,” “Meet Eleanor Roosevelt” (a NH Humanities Council Program), “Two Soldiers, Two Prisoners: The Story of Two Brothers in the Civil War,” “Estate Planning and Trusts,” “Improving Your Credit Score and Getting Out of Debt,” and “Fixed Income Investments”.

Our hands-on workshops and events included the National Novel Writing Month Write-in, Christmas Floral Centerpieces, Gingerbread House Contest, Downton Abbey Tea and Trivia, Traditional Rug Hooking, Easter Floral Centerpieces, and Summer Karaoke Nights at the Hills Memorial Library.

Local History

Research by Ann Carle and Laurie Jasper, with confirmation by Ruth Parker, positively identified the boy in the library’s oil portrait as Lewis (not John) Creutzborg, the oldest son of Mary Creutzborg and sister of Ida Virginia Creutzborg Hills. The 1746 Town Charter of Nottingham West (now Hudson) was delivered to the Northeast Document Conservation Center in Andover, MA for preservation treatment and digitization. A facsimile was provided for framing. The digitization of our microfilm copy of Webster’s vital records of Hudson is complete and we are continuing to inventory and catalog our archives room holdings.

Music

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

Figure 8, Alvirne’s alumni jazz band, performed on July 14th.

Irish Balladeer, Dublin native and Derry, NH resident **Paul Carroll** presented a concert called “Raised on Songs and Stories” on September 17, halfway to St. Patrick’s Day.

On November 5th the library hosted “A Walk Through the Delta” – two traditional blues concerts by NH Blues Challenge winner **“Poor Howard” Stith**.

Performer **Ramblin’ Richard Krupper** entertained our audiences with “Songs and Stories of World War II: Popular Wartime Songs and their Stories You Didn’t Know” on April 27.

The NH Humanities Council sponsored **“A Night of Music with *Two Old Friends*”** on May 5th.

The Friends of the Library sponsored a jazz concert by **Notes and Tones**, a band consisting of Alvirne alumni, on June 6th.

RISE Special Interest Groups

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

Hills Memorial Library

The Hudson Board of Library Trustees continue to meet at the Hills Memorial Library and the Friends of the Hudson Library continue their popular “Second Hand Prose” book sales on the second Sunday and third Thursday of the month with proceeds benefitting the library. The Hills is listed on the both the National and State Registers of Historic Places and is available to the public for meetings and special events. The Library Board of Trustees is committed to collaborating with Town government and the School Board to preserve and utilize this historic Hudson landmark.

TEEN PROGRAMS

Our commitment to quality teen services continued with a successful and expanded teen summer reading program this year. Beginning with Laser Tag after hours in the Library, we saw strong participation numbers. Overall, teen summer reading saw sixty-nine participants this summer logging a combined 106,120 pages. Other summer programming included a Forensic Science program in collaboration with the Hudson Police Department, a soldering workshop to make a simple electronic game, and several craft programs. Total program attendance for summer reading reached 220 for the thirty-one programs we offered.

School year programming continued with Teen Takeover @ Your Library (TT@YL) showing solid weekly attendance. Our most popular program of the year, *Meet Eleanor Roosevelt*, was an educational program featuring an historical re-enactor. Alvirne’s Social Studies Department offered strong incentives for attendance, and seventeen teens joined the program’s mostly adult crowd. Regular visits to Alvirne continued while partnership with Memorial was expanded to include regular visits.

Overall, teen services numbers saw improvement. The number of programs offered jumped 42% (from 116 to 165 programs), while attendance increased 21% (from 1174 to 1418 participants) and circulation of teen fiction increased this year by 14.6%.

CHILDREN’S PROGRAMS

The Children’s Room offered 445 programs for 7,932 children this year. Circulation in the Children’s Room increased 2%. This spring, with help from the Friends of the Library we started our Baby Bag project. Each new patron to the library with a baby up to 18 months old will receive a canvas bag that includes a book, a magnet with reading tips, and a handmade bib. This year we created a “parent’s nook” in the Children’s Room, complete with a comfortable seating and a Keurig machine. We offer a huge thank you to Jana El-Sayed who volunteered four princess visits for the library this year, and to Robin Paquette, who provided us with a huge cardboard box, plastic and sturdy edges so that we could build a mad science lab in the center of the children’s room.

Summer Reading Program

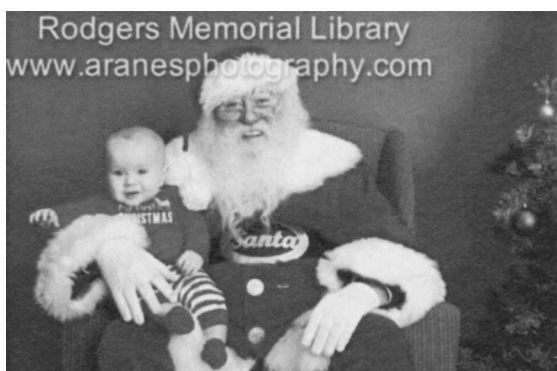
Our Summer Reading Program theme this year was **Fizz, Boom, Read!** We offered 65 summer reading programs attended by 2,529 people. Our performers included **Steve Blunt & Friends**, **Scott Jameson**, **Accordion 101**, **Mad Science**, **Lindsey and her Puppet Pals** and **Toe Jam Puppet Band** and attendance for these events ranged from 20 to 238. Our most well attended program this year was **Big Truck Day** with 351 in attendance. We had trucks from the highway department, the fire department and police department. Alvirne drove over one of their big tractors, Kona Ice sold ices, and the National Guard provided vehicles as well. Other summer programs included **Mad Science 101**, **Magizology**, **Kitchen Concoctions**, and **Libro Fiesta**. **Glow Day** was very popular, as was the **Locked in the Library Sleepover**. We also offered **Toddler Times**, **Story Times**, character days and **Frozen Day**. In all, 234 kids signed up to track their reading and read 2,890 hours. Our two top readers Brooke, G. and Dante S. won a mad scientist photo shoot with Laura Perotta who gave them 8x10 photos in their “mad scientist” costumes.

Ongoing Programs

The Children's Room offers programs for all ages. This year we offered **Story Times** for ages 3-5, two separate **Toddler Time** programs for two-year-olds, **Books & Babies** for birth-18 month olds, **Movers & Shakers** for 13-23 month olds, **Book Bunch** programs for grades K-2, **Craft Night** for ages 6-12 and **Popcorn & Books** for grades 3-5. New programs this include **Imagination Creation**, **Smash vs. Mario** and **LEGO My Bricks**. We also have a drop-in LEGO Brick Club and Craft Day. Average program attendance is 13 and with 13 programs each week, about 169 kids attend programs every week at the library.

Special Programs

We held our annual **Little Goblin's Fair** in October with Halloween stories, a craft and trick or treating around the library 109 trick or treaters. Both the Superintendent's office and police department sent representatives to hand out candy. Our patron Luis Mata of Aranes Photography set up a photo session for each child again this year. He brought his own backdrop and took pictures for each costumed child who received a free 4x6 photo. The photos were fantastic!



Pictures with Santa is held on the first Saturday of December. 273 people attended our program which included a picture with Santa, a decorated "Santa Please Stop Here" door hanger and milk & cookies provided by the Friends of the Library. Our photographer Luis Mata, took photographs for us and printed professional 4x6 photographs in 12 seconds on his instant printer. Each child received one free picture, and parents were allowed to purchase extra copies. The photographs were great and many parents commented on the quality.

Outreach

Miss Betsey and Miss Kristen visited all the elementary schools to promote the Summer Reading Program. Miss Kristen visited the MOMs club for a Story Time at the Rec Center and Kiddie Connection brought their kids over for a tour and story time. Miss Betsey attended two events for the Kidgits program – Book Blast and Earth Day – at the Pheasant Lane Mall.

DONATIONS

We received a number of in-kind and monetary donations throughout the year. The Friends of the Hudson Library generously donated funds for Santa's Visit, our movie licenses, concerts, and museum passes and Poetry Contest prizes among other things. The GFWC Hudson Junior Woman's Club donated \$250 for Summer Reading Prizes and the GFWC Hudson Community Club donated \$100 towards our Summer Reading Kickoff Barbeque and concert. The U'D'Cides Quilting Group donated a "Winter Welcome" wall-hanging quilt and the Digital Credit Union donated \$2000 for children's literacy programs. In all we received 289 books, 34 DVDs, 5 CDs, 6 puzzles and 2 games in addition to \$4,258.31 in monetary donations. The library greatly appreciates the generosity of all of our benefactors!

INFORMATION TECHNOLOGY

We replaced our 3 aging Online Public Access Catalogs (OPACs) with Chromeboxes and offer 5 Chromebooks for checkout to patrons for use within library. We now have a backup router after experiencing an outage with our

Internet phone systems. We also updated the libraries Technology Plan and installed new WiFi Access Points in order to count WiFi users for our statistics and to improve WiFi reception. We replaced our events calendar and room booking system with SpringShare's LibCal software. Two new online services were acquired for patrons: Cypress Resumé Builder and Wowbrary, an email alerting service for our new books, DVDs, etc.

COMMUNITY OUTREACH

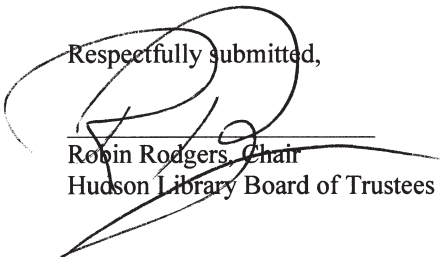
We send out weekly press releases to local papers and put slides of upcoming programs on HCTV. The library maintains a Facebook page to post upcoming events, new books and announcements. Amy and Betsey set up a display table at the Hudson Chamber of Commerce Local Business Expo in May, and the library also had tables at the Pumpkin Festival in October and Old Home Days in August. Amy has been going to HCTV to make on-air announcements of upcoming events.

STAFFING

Assistant Children's Librarian Kristen Paradise was elected President-Elect for the New Hampshire Library Association's CHILIS (Children's Librarians) Section. Aisha Khalid, an Alvirne Senior, joined us as a Library Page on August 25 and Vicky Sandin started as a part-time Library Assistant on December 16. Library Assistant Inga Dellea-Messner, who accepted a full-time position at the Nashua Public Library, resigned effective February 27. Carol Giffin retired April 24 after 17 years as Assistant Circulation and Interlibrary Loan Librarian and part-time Library Assistant Linda Pilla was promoted to Carol's position on June 15.

The library The George H. and Ella M. Rodgers Memorial Library is a community-wide resource for all ages and continues to provide free and open access to information. We invite you to visit us at the library or online and we welcome your comments and suggestions.

Respectfully submitted,



Robin Rodgers, Chair
Hudson Library Board of Trustees

And



Charles Matthews, MSLIS
Library Director

Hudson Library Board of Trustees

Robin Rodgers, Chair
Steve Middlemiss, Vice Chair
Linda Kipnes

Ellen Stokinger, Secretary
Arlene Creeden, Treasurer

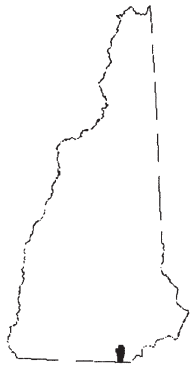
**RODGERS MEMORIAL LIBRARY
FY15 STATISTICS**

Collections				
	Adults	Young Adults	Children	TOTAL
Materials Added	5,565	544	1,780	7,889
Materials Withdrawn	14,023	593	1,217	15,833
Materials Lost				321
Total Materials Owned	55,388	2,863	23,303	81,554
Downloadable e-Titles*	20,111			20,111
All Collections	75,499	2,863	23,303	101,665

*CY2015

Circulation				
	Adult	Young Adults	Children	TOTAL
Books	31,502	6,299	66,440	104,241
Magazines/Newspapers	4,632	n/a	6	4,638
CDs (music & audiobooks)	6,887	n/a	1,738	8,625
DVDs	21,295	n/a	15,288	36,583
Downloadable Audiobooks	3,886	n/a	n/a	3,886
Downloadable E-books	7,025	n/a	n/a	7,025
Downloadable Periodicals	128	n/a	n/a	128
Comic Plus E-books	n/a	30	n/a	30
Museum Passes	1,036	n/a	n/a	1,036
Kits, Puzzles & Games	n/a	2,283	959	3,242
Equipment	881	n/a	n/a	881
Total Circulation	77,272	8,612	84,431	170,315
Electronic Databases (item searches)	27,116	n/a	n/a	27,116
Total Transactions	104,388	8,612	84,431	197,431

Programs				
	Adults	Young Adults	Children	Total
Number of Programs	222	165	445	832
Attendance	4,157	1,418	7,932	13,507



TOWN OF HUDSON

Town Clerk/Tax Collector's Office



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

FY2015 ANNUAL REPORT

I am pleased to present the Annual Report for Fiscal Year 2015 for the Town Clerk/Tax Collector's Office. The following is an outline of the responsibilities of this office and the highlights of the Fiscal Year 2015.

Invoice Cloud Online Payments: FY15 was our first full year offering online payments for motor vehicle renewals, property tax payments and dog licenses for the Town Clerk/Tax Collector's Office. For the period of July 1, 2014 through June 30, 2015 we processed 451 motor vehicle online renewals (\$79,974), 225 property tax payments (\$488,059) and 202 dog licenses (\$1,307) through the Invoice Cloud portal located on the town's website, www.hudsonnh.gov.

Motor Vehicles: Our direct connection with the State of NH Motor Vehicle Division allows us to offer registrations for vehicles up to 26,000 lbs, issue various plate types, late renewals, replacement plates, and certified copies. In FY2015, our department registered 32,793 motor vehicles and boats, an increase of 1453 from the previous year, a revenue increase of \$384,146 for the Town. Registrations continue to be processed at the counter and through mail-ins, as well as through our online payment portal. Courtesy reminders are mailed the month prior to your registration's expiration. We will continue to make every effort possible to ensure these courtesy notices are mailed, however it is ultimately the owner's responsibility to renew their registration.

Property Taxes: The property tax year runs from April 1st through March 31st. The Town of Hudson's property taxes are billed bi-annually, and are generally due July 1 and December 1. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Interest is calculated at 12% from the due date of each bill. If your July bill is not paid until December, there will be interest due from the July due date through the date of payment. Any unpaid taxes are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in early May. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years, the property can be deeded to the Town per RSA 80:76. In FY2015, we collected \$54,081,138 in property taxes, \$187,014 in current use tax, \$5,752 in Excavation & Yield Taxes, and \$871,378 in delinquent taxes.

Vital Records: Any NH birth certificates—1987 to present, NH death certificates—1990 to present, NH marriage certificates—1989 to present, and NH divorce—1990 to present, can be obtained through our Office. Vital records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Vital Record Certificate Fees: \$15.00 first copy, \$10.00 each additional copy. This past year our department processed 814 vital records requests, an increase of 123 over the previous year. Any person seeking vital record information for genealogy research is encouraged to check out the resources at the Rodgers Library (www.rodgerslibrary.org).

Marriage Licenses: Any couple, regardless of gender (effective 1/01/10), wishing to get married in New Hampshire may apply for a marriage license at any Town Clerk's Office in the state. Identification and proof of age (must be 18 years old) is required. Any person previously married must provide a certified copy of a dissolution/divorce/annulment decree or a death certificate. A marriage license is valid for 90 days from date of issue. There is a \$50 fee for a marriage license. Marriage license applications are one of the most time consuming processes that we do in this office, averaging 20-30 minutes per application. Last year we processed 363 marriage applications, an increase of 34 marriage licenses over the previous year. Love is in the air!!

Dog Licenses: Dogs must be licensed by April 30th of each year per New Hampshire Law (RSA 466:1). Hudson currently has approximately 4,500 licensed dogs. A late fee of \$1 per month is charged beginning June 1st for any unlicensed dog. Any dog still unlicensed after June 20th will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13. I am pleased to report a significant drop in dog fines issued in 2015 for 331 unlicensed dogs from a high of 678 unlicensed dogs in 2014. This decrease is attributable to the ability to purchase dog licenses online that was not available to our residents in previous years.

Voter Registration: Any Hudson resident, who is at least 18 years old, may register to vote in person at the Town Clerk's Office during regular office hours. You must bring a photo ID and proof of residency and/or citizenship. If you do not have evidence of residency or citizenship, you will be required to sign either a Domicile Affidavit or a Citizenship Affidavit. Please note that the State of NH does not allow any new voter registrations during the ten days prior to any election. The Town of Hudson had 16,059 registered voters at the close of the March Town/School Election.


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

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

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

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

Respectfully submitted,


Patricia Barry
Town Clerk/Tax Collector



Tax Collector's Report

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

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

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

ENTITY'S INFORMATION ?

Municipality:	HUDSON	County:	HILLSBOROUGH	Report Year:	2015
---------------	--------	---------	--------------	--------------	------

PREPARER'S INFORMATION ?

First Name	Last Name	
Patti	Barry	
Street No.	Street Name	Phone Number
12	School St.	(603) 812-1281
Email (optional)		
pbarry@hudsonnh.gov		



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2014	Year: 2008	Year:	
Property Taxes	3110		\$3,988,701.14			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$12,654.40	\$3,250.00		
Yield Taxes	3185		\$412.29			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance ?		(\$41,724.38)	(\$37,953.93)			
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2014	2008
Property Taxes	3110	\$26,743,790.51	\$26,764,774.08	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$97,770.00	\$146,614.40	
Yield Taxes	3185	\$3,638.57	\$1,529.21	
Excavation Tax	3187	\$28.92		
Other Taxes	3189			
- Supplemental			\$20,379.77	
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2014	2008
Property Taxes	3110	\$41,724.38	\$38,007.29	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$143.84		
Excavation Tax	3187			
-				
Add Line				
Interest and Penalties on Delinquent Taxes	3190	(\$52.99)	\$135,181.10	\$3,977.90
Interest and Penalties on Resident Taxes	3190			

Total Debits	\$26,845,318.85	\$31,070,299.75	\$7,227.90	
---------------------	------------------------	------------------------	-------------------	--



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2014	2008	
Property Taxes	\$23,278,597.14	\$30,802,541.44		
Resident Taxes				
Land Use Change Taxes	\$27,900.00	\$159,114.40	\$3,250.00	
Yield Taxes	\$3,782.41	\$1,941.50		
Interest (Include Lien Conversion)	(\$52.99)	\$135,181.10	\$3,977.90	
Penalties				
Excavation Tax	\$28.92			
Other Taxes				
Conversion to Lien (Principal Only)				
- Carry Over		\$7,286.46		
Add Line				
Discounts Allowed				
Abatements Made				
Abatements Made	Levy for Year of this Report	Prior Levies		
		2014	2008	
Property Taxes		\$1,584.32		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded		\$2,373.65		



New Hampshire
 Department of
 Revenue Administration

**2015
MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2014	Prior Levies 2008	
Property Taxes	\$3,506,917.75			
Resident Taxes				
Land Use Change Taxes	\$69,870.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ⓘ	(\$41,724.38)	(\$39,723.12)		
Other Tax or Charges Credit Balance ⓘ				
Total Credits	\$26,845,318.85	\$31,070,299.75	\$7,227.90	



Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2013	Year: 2012	Year: 08-11
Unredeemed Liens Balance - Beginning of Year		\$681,999.22	\$399,313.18	\$131,023.98
Liens Executed During Fiscal Year	\$740,851.99			
Interest & Costs Collected (After Lien Execution)	\$1,096.98	\$41,696.73	\$103,066.42	\$60,144.51
- Current Use Lien			\$39,531.28	
<input type="button" value="Add Line"/>				
Total Debits	\$741,948.97	\$723,695.95	\$541,910.88	\$191,168.49

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2013	2012	08-11
Redemptions	\$98,159.03	\$347,195.93	\$269,118.29	
- Current Use Lien			\$39,531.28	\$107,395.09
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$1,096.98	\$41,696.73	\$93,088.03	\$60,144.51
- Current Use Lien			\$9,978.39	
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens	\$167.82			
Liens Deeded to Municipality		\$5,152.80	\$5,007.30	\$8,295.68
Unredeemed Liens Balance - End of Year #1110	\$642,525.14	\$329,650.49	\$125,187.59	\$15,333.21
Total Credits	\$741,948.97	\$723,695.95	\$541,910.88	\$191,168.49



HUDSON (229)

1. CERTIFY THIS FORM

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

Preparer's First Name	Preparer's Last Name	Date
Patti	Barry	Jul 17, 2015

2. SAVE AND EMAIL THIS FORM

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

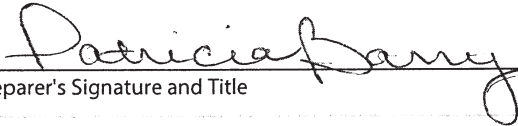
- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

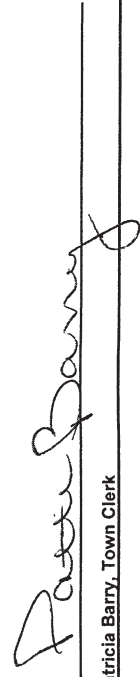

Preparer's Signature and Title

TOWN CLERK
YTD Report - FY 2014

Month	Total Deposit	Motor Vehicle 4201	Boats 4127	UCC Filings 4321	Article of Agreement 4322	Vital Search 4322	Civil Forfeiture & Fees Board 4325 4335	License 4450	Notary 4326	Parking Tickets 4327	Dredge & Fill Checklist 4329	Voter Checklist 4342	Copies 4343	Bad Checks 4347	Marriage License 4421	Pole & Petitions 4428	Scrap Metal 4430	Cable Fees 4744	
2014																			
July	366,619.52	353,460.00	687.52			1,580.00	6,304.00	2,248.00						135.00	2,205.00				
August	377,798.20	367,640.00	344.64	765.00		1,335.00	4,245.99	1,378.50		40.00				194.07	1,845.00	10.00			
September	337,428.80	331,284.50	132.84			1,635.00	1,704.00	699.50		140.00	10.00			62.96	1,710.00				
October	373,789.24	368,926.50	37.28			1,815.00	940.00	521.50		20.00		25.00	16.00	112.96	1,350.00				
November	320,701.48	316,138.50	16.00	870.00		920.00	192.00	461.00		60.00				1,233.98	810.00				
December	386,942.44	383,237.00	5.00			1,235.00	285.00	231.00		900.00				194.44	855.00				
2015																			
January	385,881.46	382,855.50				1,005.00	8.00	410.00		500.00				112.96	990.00				
February	348,813.00	342,220.00	98.12			1,155.00	34.00	4,812.00		285.00				263.88	945.00				
March	462,735.12	452,555.00	414.20	1,185.00		1,725.00	25.00	5,570.00		130.00		10.00		175.92	945.00				
April	415,563.50	401,286.00	1,330.52			1,495.00	50.00	9,895.50		60.00				181.48	1,215.00	50.00			
May	424,796.62	416,751.50	2,055.64			1,055.00	50.00	2,628.00						231.48	2,025.00				
June	419,235.14	411,538.50	987.20	765.00		1,780.00	168.00	1,278.00		250.00		384.00		94.44	1,980.00	10.00			
REFUNDS																			
Total	4,620,304.52	4,527,893.00	6,108.96	3,585.00	0.00	16,735.00	14,006.99	30,133.00	0.00	2,385.00	10.00	419.00	16.00	2,993.57	16,875.00	20.00	50.00	0.00	
	4,621,304.52	4,534,001.96			16,735.00														

Number Issued	Dollar Amount	Inc Prior Yr
32,793	\$4,534,002	\$384,146

Number of Motor Vehicles Registered:

A True Copy Attest:  Patricia Barry, Town Clerk

Tax Collector's MS61 Report - FY 2015

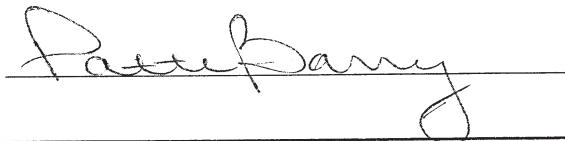
Sewer Betterment Warrant & Liens

D E B I T S

May	Warrant	Clement	Liens			
			28-Jan-15	24-Jan-14	24-Jan-13	24-Jan-12
Uncollected 7/1/14	47,149.32	58,491.13		1,844.43	1,228.62	1,228.62
Committed	147,510.80		1,846.50			
Clement Pending						
Added Tax						
Prepaid Current Year	6,653.95					
Overpayment						
Cost & Interest	1,080.99		132.25	439.42	555.95	730.44
Adjustment						
Total	202,395.06	58,491.13	1,978.75	2,283.85	1,784.57	1,959.06

C R E D I T S

Remitted	138,160.02		1,846.50	1,844.43	1,228.62	1,228.62
Cost & Interest	1,080.99		132.25	439.42	555.95	730.44
Prepaid Prior Year	18,729.96					
Abatement	2,678.88					
Adjustments	957.97					
Deeded						
Uncollected 6/30/15	40,787.24	58,491.13	0.00	0.00	0.00	0.00
Total	202,395.06	58,491.13	1,978.75	2,283.85	1,784.57	1,959.06

Tax Collector's Signature: 

Tax Collector's MS61 Report - FY 2015

Sewer Utility Warrant & Liens

D E B I T S

	Warrant	Liens				
		2014	2013	2012	2011	2010
Unredeemed 7/1/14	43,477.83		10,691.06	5,931.14	3,399.55	1,289.98
Committed	1,105,743.65	28,905.64				
Executed						
Added Taxes						
Cost & Interest	14,409.57	3,060.99	2,270.12	2,717.53	2,690.72	1,196.27
Overpayments						
Adjustment						
Total	1,163,631.05	31,966.63	12,961.18	8,648.67	6,090.27	2,486.25

C R E D I T S

Remitted	1,107,486.66	17,858.25	6,549.96	4,339.88	3,399.55	1,289.88
Cost & Interest	14,409.57	3,060.99	2,270.12	2,717.53	2,690.72	1,196.27
Abatements	1,640.46					
Transfer from Water	731.55					
Correction						
Uncollected 6/30/15	39,362.81	11,047.39	4,141.10	1,591.26	0.00	0.00
Total	1,163,631.05	31,966.63	12,961.18	8,648.67	6,090.27	2,486.15

Tax Collector's Signature: 



STATE PRIMARY ELECTION

Tuesday, September 9, 2014

RESULT OF THE REPUBLICAN BALLOT

FOR GOVERNOR

Vote for not more than **ONE**:

Daniel J. Greene	95
Walt Havenstein	1112
Andrew Hemingway	675
Jonathan Smolin	37

FOR UNITED STATES SENATOR:

Vote for not more than **ONE**:

Gerard Boloin	16
Scott P. Brown	1097
Robert D'Arcy	7
Miro Dziedzic	5
Mark W. Farnham	8
Bob Heghmann	22
Walter W. Kelly	21
Andy Martin	17
Jim Rubens	331
Bob Smith	435

FOR REPRESENTATIVE IN CONGRESS:

Vote for not more than **ONE**:

Marilinda Garcia	837
Gary Lambert	488
Jim Lawrence	554
Mike Little	49

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Steve Hattamer	531
Dave Wheeler	1051

FOR STATE SENATOR

Vote for not more than **ONE**:

Sharon M. Carson	1359
------------------	------

FOR STATE REPRESENTATIVES

Vote for not more than **11**:

Charlene F. Takesian	619
Jordan G. Ulery	989
Randy Brownrigg	704
Lars T. Christiansen	1010
Eric P. Estevez	637
Nicholas Febonio	493
Robert H. Haefner	1004
Christopher Hussey	616
Shawn N. Jasper	965
Lynne Ober	1064
Russell T. Ober III	996
Kimberly Rice	894
Eric Schleien	777
Gregory Smith	744
Jared Stevens	693

FOR SHERIFF

Vote for not more than **ONE**:

James A. Hardy	1360
----------------	------

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Dennis Hogan	1318
--------------	------

FOR COUNTY TREASURER

Vote for not more than **ONE**:

Sean W. Thomas	325
Lynda Bennett	477
David G. Fredette	633

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Mary Ann Crowell	409
Howard D. Coffman	323
Pamela D. Coughlin	692

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

Joseph Kelly Levasseur	1332
------------------------	------

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Sandra Ziehm	1314
--------------	------

FOR DELEGATES TO THE STATE CONVENTION

Vote for not more than **SEVEN**:

Tom Alciere	382
William S. Barnes	482
Stephen Berry	528
Randy Brownrigg	545
Paul J. Chevalier	387
Steve Hellwig	482
Tony Lekas	355
Jonathan S. Maltz	294
Rachel Meier	530
John V. O'Brien	491
Michael A. Pitre	277
Andrew Prout	300
Donald C. Roy	467
Eric Schleien	603
Jared Stevens	510
Michael Tranfaglia	300
David L. Wilder	584

RESULT OF THE DEMOCRATIC BALLOT

FOR GOVERNOR

Vote for not more than **ONE**:

Clecia Terrio	18
Ian Freeman	33
Maggie Hassan	437

FOR UNITED STATES SENATOR

Vote for not more than **ONE**:

Jeanne Shaheen	462
----------------	-----

FOR REPRESENTATIVE FOR CONGRESS:

Vote for not more than **ONE**:

Ann McLane Kuster	435
-------------------	-----

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Diane Sheehan	321
Jennifer Daler	138

FOR STATE SENATOR

Vote for not more than **ONE**:

Kate Messner	437
--------------	-----

FOR STATE REPRESENTATIVES

Vote for not more than **THIRTEEN**:

Harold Lynde	327
Donna Marie Marceau	356
Jeremy Muller	313
Kevin P. Riley	334
Jean S. Serino	342
Alejandro Urrutia	313
Grace Kennedy	368

FOR SHERIFF

Vote for not more than **ONE**:

Bill Barry 394

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Patricia M. LaFrance 439

FOR COUNTY TREASURER

Vote for not more than **ONE**:

Theodore Groh 424

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Louise Wright 434

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

Elizabeth Kulig 429

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Teresa Moler 434

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Nancy Brucker
Richard Maddox
Patricia Nichols

Roger Coutu
Ben Nadeau

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier
Sandra LeVasseur

Lisa Donovan

The following residents were appointed, by the Moderator, to work at the polls on election day:

SELECTMEN PRO-TEM

Edmond Duchesne
Debra Stoddard

Shirley Lafreniere

ASSISTANT MODERATOR

Lucille Boucher
Glenn Della-Monica

Harry Chesnulevich
David Jelley

ASSISTANT SUPERVISOR OF CHECKLIST

Paul Baker

Carlton White

BALLOT CLERKS

Betty Beaverstock
Pauline Boisvert
Nancie Caron
Priscilla Clegg
Linda Coburn
Donna Craig

Judy Geer
Julia Hudon
Joyce Hurd
Ann Paquin
Leona Shanholtz
Anne Sojka

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

Republicans	5003
Democrats	4051
Undeclared	6759
Total of Registered Voters	15813

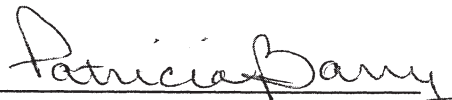
REPUBLICAN BALLOTS CAST

Ballots Cast	1946
Absentee Ballots	59
Total republican ballots cast	2005

DEMOCRATIC BALLOTS CAST

Ballots Cast	498
Absentee Ballots Cast	19
Total democratic ballots cast	517

A True Copy Attest:


Patricia Barry, Town Clerk

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town/City (Ward) of Hudson in the County of Hillsborough, New Hampshire.

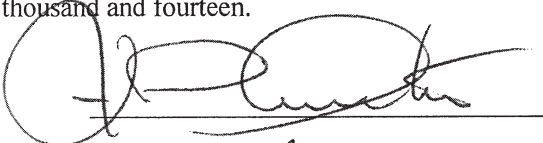
You are hereby notified to meet at the Community Center, 12 Lions Avenue (name and location of polling place)

on Tuesday, the fourth day of November, 2014. The polls will be open between the hours of

7:00 a.m. and 8:00 p.m. to act upon the following subjects:

To bring in your votes for Governor, United States Senator, United States Representative, Executive Councilor, State Senator, State Representatives and County Officers.

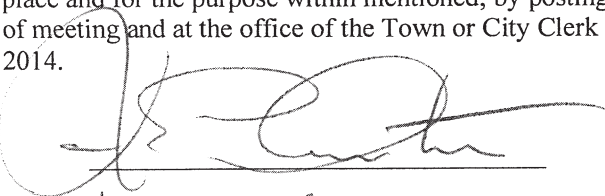
Given under our hands and seal, this 21st day of October, in the year of Our Lord two thousand and fourteen.


Nancy S. Brueker
Patricia C. Nichols

Selectmen of Town of Hudson, NH

October 21, 2014

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the above Warrant at the place of meeting and at the office of the Town or City Clerk or City Hall on the 21st day of October, 2014.


Nancy S. Brueker
Patricia C. Nichols

Selectmen of Town of Hudson, NH



GENERAL ELECTION

Tuesday, November 4, 2014

FOR GOVERNOR

Vote for not more than **ONE**:

Walt Havenstein	4659
Republican	
Maggie Hassan	3521
Democrat	

FOR UNITED STATES SENATOR

Vote for not more than **ONE**:

Scott P. Brown	4717
Republican	
Jeanne Shaheen	3504
Democrat	

FOR REPRESENTATIVE IN CONGRESS:

Vote for not more than **ONE**:

Marilinda Garcia	4281
Republican	
Ann McLane Kuster	3736
Democratic	

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Dave Wheeler	4710
Republican	
Diane Sheehan	3089
Democrat	

FOR STATE SENATOR

Vote for not more than **ONE**:

Sharon M. Carson	4550
Republican	
Kate Messner	2985
Democrat	

FOR STATE REPRESENTATIVES

Vote for not more than **Eleven**:

Republicans

Kimberly Rice	4347
Eric Schleien	3561
Gregory Smith	3862
Charlene F. Takesian	3581
Jordan G. Ulery	3775
Lars T. Christiansen	4047
Eric P. Estevez	3442
Robert H. Haefner	3973
Shawn N. Jasper	4199
Lynne Ober	4573
Russell T. Ober III	4125

Democrats

Harold Lynde	2519
Donna Marie Marceau	2737
Jeremy Muller	2485
Kevin P. Riley	2806
Jean S. Serino	2575
Alejandro Urrutia	2385
Grace Kennedy	2940

FOR SHERIFF

Vote for not more than **ONE**:

James A. Hardy Republican	4973
Bill Barry Democrat	2613

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Dennis Hogan Republican	4370
Patricia LaFrance Democrat	3121

FOR COUNTY TREASURER

Vote for not more than **ONE**:

David G. Fredette Republican	5095
Theodore Groh Democrat	2273

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Pamela D. Coughlin Republican	4231
Louise Wright Democrat	2597

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

Joseph Kelly Levasseur Republican	4575
Elizabeth Kulig Democrat	2733

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Sandra Ziehm Republican	4179
Teresa Moler Democrat	2718

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Nancy Brucker
Richard Maddox
Patricia Nichols

Roger Coutu
Benjamin Nadeau

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier
Lisa Donovan
Sandi LeVasseur

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

SELECTMEN PRO-TEM

Glenn Della-Monica
Edmond Duchesne
Debra Stoddard

ASSISTANT MODERATOR

Lucille Boucher
David Jelley
Harry Chesnulevich
Muriel Thibodeau

BALLOT CLERKS

Elizabeth Beaverstock
Judy Geer
Pauline Boisvert
Julia Hudon
Nancie Caron
Joyce Hurd
Priscilla Clegg
Mildred Smith
Linda Coburn
Anne Sojka
Donna Craig

CHECKLIST ASSISTANTS

Paul Baker
Carlton White

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

Republicans	5184
Democrats	4124
Undeclared	6821
Total of Registered Voters	16,129

BALLOTS CAST

Ballots Cast at polls	8022
Absentee Ballots	322
Total ballots cast	8,344

A True Copy Attest: 
Patricia Barry, Town Clerk

**TOWN OF HUDSON
ANNUAL TOWN MEETING
DELIBERATIVE SESSION
JANUARY 31, 2015**

1. CALL TO ORDER BY THE MODERATOR.

Town Moderator Paul Inderbitzen called this Deliberative Session to order at 9:02 a.m., on January 31, 2015, at the Hudson Community Center, with approximately 63 persons in attendance at that time.

2. POSTING OF THE COLORS

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

3. NATIONAL ANTHEM

Detective Police Officer Charles Dyac sang the National Anthem.

4. PLEDGE OF ALLEGIANCE

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

5. REMARKS BY THE MODERATOR

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

Moderator Inderbitzen noted that other members of the Town staff also were present—explaining that some staff members were nonresidents but would be permitted to answer questions provided that there was no objection. He also noted that the Town Attorney was present to answer any legal concerns.

6. INTRODUCTION OF THE BOARD OF SELECTMEN

Moderator Inderbitzen asked Board of Selectman Chairman Roger Coutu to introduce the members of the Hudson Board of Selectmen. Chairman Coutu introduced Richard Maddox, Nancy Brucker, and Patricia Nichols, and he then reported that Vice-Chairman Ben Nadeau was convalescing from recent

surgery. He noted that Finance Director Kathy Carpentier and Town Administrator Steve Malizia were also seated at the head table.

7. INTRODUCTION OF BUDGET COMMITTEE MEMBERS

Moderator Inderbitzen asked Budget Committee Chairperson Shawn Jasper to introduce the members of the Budget Committee, and Chairperson Jasper introduced John Maltz (Vice-Chairman), James Barnes (Clerk), Stephen Nute, John Drabinowicz, Joyce Goodwin, Geoffrey Keegan, Malcolm Price, and Randall Brownrigg, Jr., together with Patty Langlais, the School Board Liaison. He noted that Patricia Nichols had been the Selectman Liaison this year but was sitting at the other table.

8. DELIBERATIVE SESSION OF TOWN MEETING

Moderator Inderbitzen reported that the official warrant had been returned to the Town Clerk. He then read aloud through the introductory text of the Town Warrant, noting that Article 1 pertained to election of Town Officers and would be decided by the voters at the Town Election session on Tuesday, March 10, 2015.

Article 2— Construction of a New Fire Station

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,174,600 for the design and construction of a new fire station on Town-owned land located on Lowell Road, and to authorize the issuance of not more than \$2,100,000 of bonds or notes in accordance with the provisions of Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further raise and appropriate the sum of \$74,600 for the purpose of paying 2015-2016 bond issuance cost and interest on said general obligation bonds or notes? (3/5 ballot vote required) (This appropriation is in addition to Article 3, the Operating Budget.)

(Recommended by the Board of Selectmen 5-0)

(Recommended by the Budget Committee 6-5):

Moderator Inderbitzen recognized Selectman Richard Maddox to present the article. Selectman Maddox stated that Fire Chief Robert Buxton would give a PowerPoint presentation to explain the article.

Fire Chief Robert Buxton noted that the Town currently operated three fire stations. He outlined the history of the Burns Hill station and discussed the problems of operating from that station, which was originally designed to be manned by call firefighters. He showed photographs to illustrate his points with respect to its small size and the inability to expand it because of the adjacent wetlands. He then outlined the intent to build a new 7400-ft² station at 204 Lowell Road, showing a photograph of the proposed site, which was already owned by the Town, and discussing the amenities that would be provided, along with the expected benefits for the town with respect to service. He pointed out that this new station would be on municipal water and municipal sewer and would be connected to a natural gas line. He noted that this station, being on the Route 2-A corridor, would significantly decrease response time, especially to locations in the southern end of the town. He showed photographs of the Londonderry station, explaining that the proposed station would be built to that same design. He said funding would be accomplished by borrowing \$2,100,000, noting that with a 10-year bond the average cost to each homeowner would be \$282.

Selectman Maddox said he was the Fire Department liaison and he believed in this project, which needed to be done to resolve a number of issues. He emphasized that this station would provide

better visibility and better response time, while also providing the Fire Department employees with a safer and much more livable environment.

Moderator Inderbitzen opened Article 2 to the floor, for any comments, questions, or amendments.

Ms. Katherine Messner, 10 Third Street, asked what would happen to the current Burns Hill station. Selectman Maddox said it was too early to tell, saying the Board of Selectmen had not really discussed what would be done with it, and that would be decided after the new station was realized.

Mr. James Wilkins, 112 Belknap Road, asked what the Town currently had outstanding for bonds. Selectman Maddox said the Town had no bonds outstanding at this time.

Mr. Kerry Rourke, 87 Greely Street, asked if the Robinson Road station had the same issues. Selectman Maddox answered in the negative, saying it was a newer station and was laid out more appropriately.

Chief Buxton explained that the Robinson Road station had been modified into a two-story building when it was expanded to fulltime use.

Mr. Michael Roy, 138 Barretts Hill Road, asked if a traffic study had been done with respect to adding a fire station to the Lowell Road location. Selectman Maddox said there had been dozens of traffic studies on that section of the road for various developments, noting that the station would be able to utilize the traffic signal lights that were already there. Mr. Roy asked how busy the station would be. Selectman Maddox said there 3400 calls per year and this station would do a third of them. Chief Buxton said there would be at least 1,000 calls pertaining to this proposed station.

Mr. Thaddeus Luszey, 13 Cathedral Lane, asked what the residential call rate looked like for the south side of Hudson. He also noted that a few years ago there had been discussion about the absolute need for a station on Route 102, and he asked for a synopsis of the total spending, noting that nothing was being said to address combining the call/dispatch systems. Selectman Maddox noted that the Fire Department a number of years ago had proposed a new central fire station, but that had been rejected. He said there was another article on today's warrant to upgrade the Leonard Smith fire station, but the Selectmen had relooked at the situation and felt the need for a new station to replace the Burns Hill station. He said the industrial park was filling up, so there would be more need in that area—adding that the location across the street from the nursing home would also be very convenient. Chief Buxton said they were looking at the percentages in each district, not the amount of call volume, adding that they would be able to get to the northern part of town more quickly from the proposed station because they would be on a good roadway.

Mr. Richard Empey, 104 Musquash Road, suggested it might be a better idea to sell that Lowell Road property to a commercial developer and go to some property further down the road, on the other side of Wal-Mart. He said the Fire Department's ability to turn the lights red would create a parking lot situation on Lowell Road. He said the industrial buildings were sprinklered and had people who were awake, while the residential area to the south had old buildings, deteriorating chimneys, etc., with people sleeping in them.

Mr. Thaddeus Luszey, 13 Cathedral Lane, speaking for a second time, asked what would happen if the voters failed to pass this. Selectman Maddox said the Selectmen would be back next year. Mr. Luszey said the Route 102 station had been projected as a critical need, and he asked what the long-term thinking was. Selectman Maddox said there had been a plan, and it had failed, and the Board of Selectmen had given up on that idea. He said he knew from the Fire Chief that this was a need, saying the attractiveness was that the Town already owned that land.

Mr. Shawn Murray, 55 Kienia Road, said the sign arrangement actually turned the lights green, taking care of the traffic issues. He said the proposed Route 102 station had had a professional assessment, with the study costing \$22,000, saying they had only been looking for money to do an environmental

study in that area and there had not been a decision as to where the station would be. He said the currently desired location fell within the parameters for improving overall response, saying for many years the Fire Department had been trying to improve the overall situation. He concluded by saying this was a good plan.

Mr. Michael Roy, 138 Barretts Hill Road, speaking for a second time, noted this article had received five dissenting votes from the Budget Committee, and he asked why. Budget Committee Chairman Shawn Jasper said he favored the building of a new station, in the long run, but there were two articles and the Town currently was on a default budget, so there had been concern. He said he would like to see more details on the proposed site, but he was concerned about getting nothing if the Town went for two articles. He suggested concentrating on getting the central station renovated, saying he would rather take a two-step approach .

Ms. Elaine Brody, 148 Webster Street, asked why these two projects were not rolled into one article. Selectman Maddox said the Board of Selectmen had decided to do a renovation of the Leonard Smith station and were taking that money out of reserves, while the currently proposed project would have to be a bond article.

Mr. Kerry Rourke, 87 Greely Street, said the Town obviously needed a new station, noting that the new one would be a mile and half away, and he asked why two birds could not be killed with one stone. Selectman Maddox asked if Mr. Rourke were suggesting eliminating the Burns Hill station; Mr. Rourke answered in the affirmative. Selectman Maddox said the Town wanted to have facilities and people closer to the south end, saying the other article would give the Leonard Smith station another 20 years of life. He pointed out that the fire service now had 80% of its calls as ambulance service. Chief Buxton said there was no way to accomplish the needed service out of one building, saying a big station would cost \$6,000,000, whereas this one would be \$2,000,000. Selectman Maddox asked Chief Buxton if he had the staff to do both facilities. Chief Buxton said the renovation would be handled by staff.

Selectman Coutu said when this was first suggested he had talked with Chief Buxton and Selectman Maddox and then taken a good tour of the Burns Hill station, saying he had initially been very reluctant to ask this of the voters, but on further research he had realized that other communities were building stations of this same size for \$4,000,000 to \$6,000,000. Combined, he said, they were asking for \$3,000,000 to obtain two stations, one new and one rehabbed. After several discussions, he said, he was now enthused about spending \$280 out of his pocket for the total package. He said this was the best bargain that any municipality could get.

Mr. Michael Roy, 138 Barretts Hill Road, speaking for a third time, asked how the Town of Hudson was getting such a monetary bargain—and did this mean that the station was being shorted someplace, so they would have to come back for more later. Selectman Maddox said the Town owned the land, which was a big savings, and were not designing a new station but were utilizing a plan that had been built twice in Londonderry, so they were getting a base model that had already been tested.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 2 and proceed to Article 3, which he read aloud, as follows:

Article 3— General Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,392,956? Should this article be defeated, the default budget shall be \$24,087,206 which is the same as last year, with

certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40: 13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (11-0)

Budget Committee Chairman Shawn Jasper presented the article, explaining that the job of the Budget Committee was not to cut budgets but to review the budget and to make sure that the requests were responsible. He then commended the Board of Selectmen for presenting a very reasonable budget, saying the Budget Committee had only cut about \$18,000 from that budget. He said it represented a 9¢ increase on the tax rate, which meant about a \$23 increase on an average home. If this budget failed, he said, the Town would be on a default budget, saying the Town was coming off a default budget and it had been very difficult, and he did not know if the Town could do that again, saying this was really a maintenance budget. He concluded by noting that the Budget Committee had recommended this unanimously.

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

Mr. John Drabinowicz, 8 Deerfield Avenue, a member of the Budget Committee, spoke in support of the article, saying one of the reasons he supported this was that the Town had been in default for quite a while now, and a new budget was needed to accommodate the fact that personnel had changed. He said this was a reasonable increase, pointing out that most of the spending was on the School side but the Town was blamed. He said most of the budget was for mechanical things, so the only way to reduce it would be to get rid of personnel or sell off buildings.

Mr. Eric McDowell, 24 Oban Drive, said there was a slide listing gas prices in the PDF on the Town's Website, listing \$3.20 for regular gas and \$3.40 for diesel, but lower prices were projected by the United States Energy Administration. He said he would like to see the fuel allotments lowered. Budget Committee Chairman Jasper said the Town really had no idea what the prices were going to be in a year, saying he did not think there was any certainty in that. He said he believed that if gas prices stayed where they were the Board of Selectmen would be responsible and return the overage to the General Budget, saying they would not spend the money on something new, and the responsible thing to do would be to leave that money in the budget. Selectman Maddox said the budget contained a gasoline contingency of \$25,000 in case gas went way high, noting that the Board of Selectmen had said that was the only use that that money would be used for and it would be turned back into the General Fund if not used. He pointed out that the budget was predicting 16 to 18 months ahead. Moderator Inderbitzen concurred, saying this proposed budget did not start until next July.

Mr. McDowell asked what the unassigned fund balance was, saying he did not see a lot of it getting turned back to the voters. Budget Committee Chairman Jasper said there was no rolling fund, but there was that \$25,000 fund that Selectman Maddox had mentioned, and Board of Selectmen had a \$50,000 contingency fund, which did not get touched unless there was a problem; he then said there was a fund balance, which had been going down over the years, noting that there was \$500,000 this year to reduce taxes, and Warrant Article 9 was proposing to use some of that. He said people had to look at the total budget, noting that it was recommended by the State to keep between 5% and 10% available to handle any unforeseen catastrophes.

Mr. John Knowles, 51 Quail Run Drive, said it looked as though the Budget Committee had only made one cut in the Selectmen's budget, and that was to the library budget. Budget Committee Chairman Jasper said two cuts had been made, saying they had tried to resolve the convoluted way of maintaining the Hills Library building. The other cut, he continued, was in the area of part-time personnel in the library. He said the Library Trustees had made a decision that the Budget Committee unanimously disagreed with—to be open on Sundays, with everyone being paid time and a half. He

noted that Fire Department and Police Department personnel did not get paid time and a half for working on Sundays. He said this did not prevent the Library Trustees from still doing it. Mr. Knowles asked if there were a separate line for overtime; Mr. Jasper responded that this had been the difficulty, saying the Library Trustees did not even have a line in their budget for overtime.

Mr. Richard Kahn, 147 Robinson Road, asked if the Board of Selectmen could move money around if things were not passed. Moderator Inderbitzen explained that they could move unexpended funds. Budget Committee Chairman Jasper said the Selectmen could move moneys but traditionally did not do so unless there was a real need, saying there were policies as to how that could be accomplished. He reminded the voters that the budget started in November, so it was projected almost two years into the future. Mr. Kahn asked what would happen if the gas prices stayed low. Selectman Coutu noted that the budget was being processed 18 months ahead, saying the items were based on history within each unit or on each item; he said the number for gas was based on what the Town had been paying, noting that things could change. Historically, he said, if things were not spent they stayed there and were returned to the voter.

Mr. Eric McDowell, 24 Oban Drive, speaking for the second time, referenced Budget Item 5552-401, large equipment, saying it went from \$17,896 to \$72,896, an increase of \$55,000, and he was trying to figure out why—noting that the online PDF talked about a street sweeper, with \$55,000 for year 4 of a 5-year lease purchase. He asked where this money had come from for the first four years. He noted that the street budget had been increased \$500,000 for paving every year, asking if \$55,000 was being pulled out of paving to pay for a street sweeper. Selectman Maddox said the \$500,000 was still there, but there was an additional \$290,000 to pay for a street sweeper, and some of that had been taken from the street sweeper, which was a 10-year-old sweeper and getting to the end of its life. Budget Committee Chairman Jasper said this was for purchase of a new sweeper, so the combination of the loader and the street sweeper was the \$55,000, saying it had nothing to do with the paving budget. He confirmed that this would be a lease item, covering the first year of the lease, to keep the budget as level as possible. He said these were all lease purchases, which kept the interest low.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 3, and he then called a ten-minute recess at 10:37 a.m., noting that the Junior Women's group had refreshments at the rear of the hall.

Mod called the meeting back to order at 10:47 a.m., with 84 persons being in attendance at that time.

Mr. Shawn Murray moved to restrict reconsideration of Articles 2 and 3. Budget Committee Chairman Jasper seconded the motion.

Moderator Inderbitzen explained that this would mean these articles could not be brought up again if this motion passed. He then asked those in favor of restricting reconsideration on Articles 2 and 3 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 2 and 3 were restricted.

Moderator Inderbitzen then proceed to Article 4, which he read aloud, as follows:

Article 4 — Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$1,581,206 for the operation of the Town Sewer Utility? Should this article be defeated, the default budget for the Town Sewer Utility shall be \$1,659,315, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility only

(Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (11-0)

Selectman Brucker presented the article, noting that this appropriation had been placed in the operating budget for previous years but had now been placed in a warrant article by the Board of Selectmen so that the voters would have greater visibility into the appropriations necessary to operate the sewer utility, noting that the sewer utility was funded by sewer users' fees and charges. She said there were no changes in the sewer rate for the ensuing year. She said the default budget for the sewer utility would be \$1,659,315 if this article should fail to pass, which would be higher than what was proposed in this year's budget. She said this article had no impact, noting that it had been recommended unanimously by both the Board of Selectmen and the Budget Committee.

Moderator Inderbitzen opened Article 4 for any comments, questions, or amendments.

No one coming forward, he closed the discussion and went on to Article 5, which he read aloud.

Article 5 — Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$3,647,180 for the operation of the Town Water Utility? Should this article be defeated, the default budget for the Town Water Utility shall be \$3,710,905 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

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

Selectman Brucker presented the article, stating that, like the sewer fund operating budget, this had been included in the operating budget in previous years but had been placed in its own article so that the voters would have greater visibility. She noted there had been no changes in the rates since 1999. She said the default budget would be higher than what was recommended, noting that it was recommended unanimously by both the Board of Selectmen and the Budget Committee.

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

Mr. Normand Martin, 3 Edgar Court, said this fund was paid for by water users and the sewer fund was paid for by the sewer users. He asked why it was in front of this body when not all of the people in the room used the water or sewer. Budget Committee Chairman Jasper said the Town could form a district for these things, but the Town of Hudson had chosen not to do so, so it was under the umbrella of the Town. He said the water budget was a general obligation of the Town.

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

Article 6 — Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire, and Town Supervisors Association for Wage & Benefit Increases

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

<i>Year</i>	<i>Amount</i>	<i>COLA %</i>
7/1115 - 6/30/16	\$70,335	2.0%

and to raise and appropriate the sum of \$70,335 for the 2015-2016 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 3, the Operating Budget.)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (6-5)

Selectman Nichols presented the article, saying it proposed a one-year contract for members of the Hudson Police, Fire, and Town Supervisors Association, covering 26 employees, including police captains and lieutenants, deputy fire chiefs and fire captains, the town engineer, the town planner, the assistant assessor, the highway supervisor, the IT specialist, and other specialist or technical positions. She said the contract provided for a 2.0% increase in COLA, with eligible employees receiving a step on their anniversary date, noting that it also addressed the uniform allowance for five fire officers in the association. She added that the agreement also adjusted the bereavement benefits and vacation benefits to align with other Town agreements, as well as providing a one-time award for employees completing twenty years of service. She said it would add 3¢ to the tax rate in 2016.

Moderator Inderbitzen opened Article 6 for discussion, questions, or amendments.

Mr. Michael Roy, 138 Barretts Hill Road, asked why five members of the Budget Committee had voted against this article. Budget Committee Chairman Jasper said he had a long-standing issue within the contracts themselves, noting that the average work week by Fire Department personnel was 42 hours/week, with the result that earned time accrued by Fire Department personnel was about 50% higher than employees in other departments, which he felt was unfair to the other personnel.

No other comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 6, and he then proceeded to Article 7, which he read aloud, as follows:

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

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,280 which represents a 2% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 3, the Operating Budget.)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (11-0)

Selectman Coutu presented the article, explaining that this article called for a 2% increase for the Tax Collector, which was an elected position and hence required a vote at Town Meeting to raise the salary. He said the last time this was increased was in 2014, saying this would add less than 1¢ to the tax rate. He said he had been pleasantly surprised by the vote of the Budget Committee to unanimously support this article. He highly recommended giving this raise.

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

Mr. Eric McDowell, 24 Oban Drive, said this one person get singled out, asking if there were a way of getting this position into another group. Moderator Inderbitzen said this was an elected position, which meant the salary had to be approved by Town Meeting, by law.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 7.

Selectman Coutu moved to restrict consideration of Articles 4, 5, 6, and 7. Mr. Malcom Price seconded the motion.

Moderator Inderbitzen explained that this would mean these articles could not be brought up again if this motion passed. He then asked those in favor of restricting reconsideration on Articles 4, 5, 6, and 7 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 4, 5, 6, and 7 were restricted.

Moderator Inderbitzen proceeded to Article 8, which he read aloud, as follows:

Article 8 — Wages and Benefit Increase for Full Time Employees of Rodgers Memorial Library

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,397 which represents a 3.5% increase in wages and benefits for the full-time employees of the Rodgers Memorial Library? (This appropriation is in addition to Article 3, the Operating Budget.)

*Recommended by the Board of Selectmen (5-0)
Not Recommended by the Budget Committee (4-7)*

Selectman Brucker presented the article, saying the Library Director and the chairman of the Library Trustees would do a presentation. She discussed the amounts involved, saying the Library Trustees had proposed this article to move the salaries closer to others in the area, saying it would add less than 1¢ to the tax rate.

Ms. Linda Kipnes, 23 Nathaniel Drive, Chairman of the Library Trustees, said they were asking for a raise for their nine fulltime staff members, noting that Hudson had been given a wonderful gift in the Rodgers Library. She noted that the Library's staff did not belong to a union and did not get step increases.

Mr. Charles Matthews, Library Director, displayed PowerPoint slides detailing how the current salaries compared with those of other communities in the area, noting that Hudson's salaries were lower, and he stated that the cost of turnover was estimated to be one third of the salaries. He noted that five of the nine fulltime staff held Masters degrees in library science, adding that the two assistant librarians were the circulation and the children's librarians. He said they were asking the town to bring the employees closer to the market rate, noting that four people had been lost in the past two years to other libraries that paid more money, and they wanted to keep the employees they had.

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

Budget Committee Chairman Jasper said there were two reasons the Budget Committee had not recommended this article. First, all of the town employees worked a 40-hour week, generally with an unpaid half hour for lunch, whereas library employees had a paid half-hour lunch break, so they were really working 37.5 hours, so this in effect would give them a 6.6% increase. He then said he did not care what other towns did, saying he thought all employees should be treated the same way.

Selectman Maddox said this fell under the Board of Selectmen's budget even though they had nothing to do with how the money was spent. After this meeting, he said, the Board of Selectmen would take another vote, and he would not vote in favor of this article, for many of the same reason that Mr. Jasper had just discussed.

Mr. John Knowles, 52 Quail Run Drive, suggested amending the article to a 2% increase, noting that it was here mostly at the request of the Budget Committee. Moderator Inderbitzen confirmed that this was an amendable article. Mr. Knowles then moved to change it to a 2% increase; Mr. Ted Trost, 63 Rangers Drive, seconded the motion. Finance Director Carpentier said the total number would be \$8,798, a decrease of \$6,099. Speaking to his amendment, Mr. Knowles said he would have supported the 3.5%, but the Board of Selectmen had been giving other departments 2%, and this

would help make a difference—noting that people came here to get the experience and then went elsewhere, so that the next community got the benefit of the experience.

Ms. Katherine Messner, 10 Third Street, said she also would have supported the 3.5%, but she would like to see the employees get something rather than nothing.

Budget Committee Chairman Jasper said he would support the 2%, but he would reach out to the Library Trustees to have the employees actually work 40 hours a week, saying he would support a parity vote next year. He said all Town employees should be treated the same.

Mr. Normand Martin, 3 Edgar Court, spoke in opposition, saying there were still people who were not getting raises, and Hudson had firemen facing danger for less money. He said he would rather see this money go to emergency services.

Ms. Laura Edmands, 1 Marie Lane, said the librarians were almost always in the building and they would interrupt their lunch to help the library's patrons, saying this had happened to her. She said this was about the children, saying if the Town could not keep its people in the library, the children would suffer, and for a Master's Degree person to stay in Hudson for that income would not be fair.

Ms. Stacy Milbouer, 34 Baker Street, said she would have supported the 3.5% so she hoped this 2% would pass. She urged people to support the library, noting that these were people who did not have a bargaining position, and saying a library was more than a place to get books.

Ms. Elaine Brody, 148 Webster Street, said she also would have supported the 3.5%, saying the staff was so well trained and so helpful, noting that the service included work at the Senior Center. She said there were programs for everyone, and the Library provided services for various groups, along with resources. To not reward the staff for what they did would be a foolhardy thing, she said.

Selectman Coutu noted that Selectman Maddox had said he had voted to recommend this article, adding that he had previously recommended that the Library Trustees come in with some decreases. He said the Board of Selectmen had thought it was fair to present this to the voters, but had learned things in the Budget Committee review they did not know. He said he was going to support the 2% increase, saying he thought it was more than fair, but he resented the Trustees coming in with apples and oranges, saying they had presented salaries only and had not mentioned the benefits. He said it was not always about the money, but about the service.

Moderator Inderbitzen noted that after the deliberative session both the Board of Selectmen and the Budget Committee would meet and take a final vote on each article.

Selectman Brucker said she would support the 2%, adding that she would have supported the 3.5%, but this was 3.5% of a low number, saying she had not thought the cost was that great, adding that this was for employees who had Masters' Degrees, which was needed for that job.

No further discussion being brought forward, Moderator Inderbitzen asked those in favor of the amendment to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared that the amendment had passed and the discussion was now on the article as amended.

Mr. Jonathan Maltz, 28 Chagnon Lane, a member of the Budget Committee, said he was glad this was now a separate article, adding that he would support the 2%.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 8 and proceed to Article 9, which he read aloud.

Article 9 — Renovation of the Leonard A. Smith Central Fire Station

Shall the Town of Hudson vote to raise and appropriate the sum of \$900,000 for the purpose of renovating the Leonard A. Smith Central Fire Station and authorize the withdrawal of that sum from the unassigned fund balance? No amount to be raised from taxation. (This appropriation is in addition to Article 3, the Operating Budget.)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (11-0)

Selectman Maddox presented the article, explaining that Fire Chief Robert Buxton would present a PowerPoint presentation. Chief Buxton noted the station was built in 1952 with 16,000 hours of volunteer construction time, and an addition was added in 1978 to house a tractor-trailer tanker and the original ladder truck. He noted that money had been spent in 2007 on a facilities study, to evaluate the Fire Department's facilities, noting that the structure was sound but the major issue was that the mechanical, electrical, and plumbing systems had reached the end of their effective lifespan. He commented on life-safety factors with this building, including the fact that there was only one means of egress from the second floor. He said they wanted to update the envelope and the doors and windows, add a sprinkler system, and update the facilities and improve accessibility. He said the only exterior change, other than the door height, would be the addition of a handicap entry. He discussed internal changes, saying the exterior appearance of the building would not change. He said they wanted to fund the project from an unassigned fund balance, taking \$900,000.

Selectman Maddox said the building was structurally strong but it did not meet the needs of today, noting there had not been females on the fire service in 1962, but facilities were needed for them today. He said the intent was to keep this building in service for another 20 years for only \$900,000. He said the Town was trying to do something for the most benefit of the citizens of Hudson, and taking a building that was structurally sound and ideally located and renovating this station made tremendous sense. He said the money could come out of unfunded balance because the Board of Selectmen were asking for a \$2,100,000 bond for the Burns Hill replacement station, and this needed to be done.

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

Mr. Thaddeus Luszey, 13 Cathedral Lane,, noted there had been discussion about the cramped dispatch center, asking if that was addressed in this renovation. Chief Buxton said there would be a face lift to the dispatch center, with the radio equipment being moved to the second floor, with a bathroom added on the first floor.

Budget Committee Chairman Jasper said the Budget Committee was in support of this article, saying it was a good use of unfunded balance. He then noted that the Town was getting close to the 5% limit recommended by the State, saying it was time to do this update.

John Drabinowicz, 8 Deerfield Avenue, said he had voted in favor of recommending this, saying every year there was talk of building a new fire station on the grounds that it would cost too much to renovate this one, and this was the first year they had suggested renovations. He said this would extend the lifetime of that building and would affect what would be given back to the taxpayers next year, costing substantially less than a new station, and he firmly believed that this would be a good use of taxpayers' money.

Mr. Fred Giuffrida, 14 Pinewood Road, asked which of the two Fire Department articles was most urgent. Selectman Maddox said he wanted to say both, but if he had to choose he would say the Burns Hill station.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 9 and proceed to Article 10, which he read aloud.

Article 10 — Replacement Ambulance

Shall the Town of Hudson vote to raise and appropriate the sum of \$200,000 for the purpose of purchasing a replacement ambulance and to authorize the withdrawal of \$150,000 from the Ambulance Capital Reserve Fund and to use \$50,000 from the unassigned fund balance? (This appropriation is in addition to Article 3, the Operating Budget.)

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

Selectman Maddox presented the article, saying he hoped everyone could see value in this article. He noted that there was a practice of rolling over the ambulances every nine years, saying this ambulance had been purchased in 2006, and its electronics were wearing out. He said this had been an ongoing program.

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

Mr. Eric McDowell, 24 Oban Drive, said the ambulance repair budget had money for repairs; if the Town waited one year, he said, that \$60,000 would be pushed off for a year, and he asked if it would not make more sense, so that it would be virtually self-funded. Budget Committee Chairman Jasper said there were three ambulances, and this would move toward a policy of 12-year replacement, and it was important to keep these replacements on schedule, saying the Town would be short next time.

Selectman Maddox said the Town often had all three ambulances running at the same time, asking if the suggested change would not cause problems downstream. He said extending it out would be a gamble, and he was not sure he wanted to gamble on lifesaving devices. Chief Buxton said it took two years to build an ambulance, so the suggested change would actually push it out three years, which would have a significant impact on operation and backup.

Mr. McDowell said the Town would be gutting the Fire Department building, and he asked if there would be a place to put the ambulance. If this were pushed out a year, he said, the Town would gain \$60,000 and be building the account back up again, and he questioned if waiting a year would be that bad.

Selectman Maddox said the Town still had three ambulances and always would, saying the ambulance would still be needed while the Leonard Smith station was being renovated. He said this rotation system had worked relatively well for the Town, noting that there were any number of things that could go wrong, and saying the ambulances were being used all the time.

Budget Committee Chairman Jasper said putting it off would not be filling the fund back up, saying there would be three years to do that, whereas putting it off for a year would double down on the problem. He said there was nothing worse in the fire service than having an ambulance break down while transporting someone to the hospital.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 10, and he then declared a 15-minute break at 12:03 p.m.

Mod called the meeting back to order at 12:24 p.m.

Selectman Coutu moved to restrict consideration of Articles 8, 9, and 10. Mr. James Barnes, 3 McKinney Drive, seconded the motion.

Moderator Inderbitzen explained that this would mean these three articles could not be brought up again if this motion passed. He then asked those in favor of restricting reconsideration on Articles 8, 9, and 10 to raise their voting cards, after which he asked those opposed to restricting to raise their cards. Having viewed the responses, he declared that the AYES had it and that Articles 8, 9, and 10 were restricted.

He then proceeded to Article 11, which he read aloud, as follows:

Article 11 — Funding for Communications Equipment and Infrastructure

Shall the Town of Hudson raise and appropriate the sum of \$200,000 to be added to the Communications Equipment and Infrastructure Capital Reserve Fund which was established on March 12, 2013 for the repair, replacement, or improvement of the Town's radio communication system, equipment, and infrastructure? (This appropriation is in addition to Article 3, the Operating Budget.)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (10-1)

Selectman Coutu presented the article, saying the article was to add money for the purpose of repairing, replacing, and improving the Town's existing radio equipment, which would be obsolete in four to seven years. He said the Board of Selectmen had recommended this article unanimously and the Budget Committee had recommended it 10-1. He noted that certain things were within the Board of Selectmen's control, saying this might seem a large amount of money to put in a reserve fund, but the Town had to either commit to its infrastructure or have to pay for it when the equipment failed.

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

Mr. Michael Roy, 138 Barretts Hill Road, asked what money currently was in that fund and what level did the Board of Selectmen think it should get to. Selectman Maddox said there was presently \$20,000 in the fund, but the needed number kept changing. He noted that the FCC had changed some of the bandwidth spacing, which meant the power had to be reduced. He said it was an evolving situation, and the Board of Selectmen was trying to build up the fund as it went along.

Mr. Roy asked why the one dissenting member of the Budget Committee had answered as he had. Budget Committee Chairman Jasper said it had been Mr. Price who voted against it, but Mr. Price had had to leave the meeting in order to go to work, so he could not provide an answer.

Mr. Richard Kahn, 147 Robinson Road, said as a ham radio operator he could get to far distances with 1/10th of a watt, so he did not see the problem. John Drabinowicz said about ten years ago the Town had had to scramble for funds to replace equipment because the FCC changed the rules by going digital and reducing the bandwidth. He said some of it was line-of-sight, saying even ham radio operators used repeaters. Mr. Kahn said he understood that, but it seemed to him that the increase in technology would make it easier to get from Point A to Point B, saying his radio was over 30 years old, so newer radios should be able to do the same thing on less power. Selectman Maddox noted that if Mr. Kahn's call did not go through he could just wait a few minutes and try again—whereas the emergency calls needed to work when they needed to work.

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

Article 12 — Funding for Community Television Revolving Fund

Shall the Town of Hudson vote to establish a Hudson Community Television Revolving Fund pursuant to NH RSA 31:95-h (e) for the purpose of providing community television access for public, educational, or governmental use? 80% of revenues received from cable television franchise fees, or other income derived from the Town of Hudson cable television operations shall be deposited into the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay

out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of community television access for public, educational, or governmental, cable facilities equipment, maintenance, renovations, or associated operating and administrative purposes. The Hudson Community Television Revolving Fund shall go into effect on July 1, 2016.

Recommended by the Board of Selectmen (4-1)

Selectman Coutu presented the article, explaining that this fund would be established to establish a revolving fund solely for the purpose of providing cable television access for educational and governmental use, saying 80% of the revenues generated (moneys received from cable franchise fees or other television revenues) would be deposited into the fund and the expenses for operating the cable utility would be paid from the fund, noting that the Town presently received over \$300,000 each year in cable franchise fees. He noted that the Town Treasurer would have custody of this revolving fund. He said this article would have no impact on the tax rate—and in fact the remaining 20% of the income, or \$60,000, would come back to the town, providing benefit.

Moderator Inderbitzen opened the matter to the floor, for any comments, questions, or amendments on Article 12.

Mr. Ted Trost, 63 Rangers Drive, asked what would happen to the fund if the Town were no longer collecting fees. Selectman Coutu said it would be taken care of by a warrant article. Mr. Trost said he supported this, saying he was a big fan of the service provided. Moderator Inderbitzen noted that other town moderators to whom he spoke were amazed that Hudson had this capability to get information to the public about everything going on in Hudson.

Mr. Thaddeus Luszey, 13 Cathedral Lane, said he was in both opposition and support. He said the Board of Selectmen had authority to raise or lower the franchise fee, so the Board of Selectmen could increase the amount by increasing the franchise fee; he said it was a kind of open-ended type of funding mechanism. He then stated that the NH-RSAs allowed for this money to be used to offset the tax-rate, so he could not support the way the article was currently worded.

Selectman Coutu said he had been involved in the fee contract with Comcast, saying it was a 10-year contract so the Board of Selectmen was not in a position to change the fees. He said the Board of Selectmen could not estimate what the cost of the equipment would be from year to year. He said the Town was currently receiving \$300,000, and that amount would not be significantly affected unless there were a thousand new subscribers. He said they could not estimate what the cost of equipment was going to be from year to year, and the cost of labor kept going up.

Mr. Luszey said he hoped they could forecast what they needed, just as every other department did. He said he understood the money would be in a fund, asking why this article should not state that the money should be in the Trustees' account, as they could get a better return on the money.

Mr. John Drabinowicz, 8 Deerfield Avenue, a member of the Budget Committee, said the Budget Committee had not had a chance to ask questions, as this was a non-moneyed warrant article, so he would ask them now. He asked where this money would be held and who would be authorized to expend it. Selectman Coutu said the expenses came in quarterly, so they would not have the money up front to invest. Finance Director Carpentier confirmed this, saying the appropriations would still go through the same process.

Mr. Richard Empey, 104 Musquash Road, said 80% of \$300,000 came to about \$240,000, and he asked why they needed the money when they had all-new equipment, and why more was not returned to the General Fund. Selectman Coutu said he did not have all the numbers before him, saying this was a budget, like any other budget—adding that there were labor costs, equipment replacement

costs, insurance and maintenance on the building. Finance Director Carpentier said there were salaries and benefits for the cable operators, cost of the gentleman running the building, electricity, utility expenses, equipment repairs and replacement, future building repairs, etc.

John Drabinowicz, 8 Deerfield Avenue, speaking for a second time, said it appeared from the lack of quick answers that this had not been very well vetted by the Selectmen. Until they could do so more thoroughly, he said, he thought this should be a non-starter.

Mr. Leo Bernard, 3 Bungalow Avenue, said the cable utility group only had part-time persons and one contract person, saying they eventually would have to hire a full-time person. He said the process was coming slowly, saying equipment did break, and he urged support.

Mr. Kerry Rourke, 87 Greely Street, asked where this money went, asking if it went into the General Fund. Moderator Inderbitzen answered in the affirmative.

Mr. Thaddeus Luszey, 13 Cathedral Lane, speaking for the third time, said he did not think that was an appropriate answer, saying it went to the General Fund but it did not go to offset tax fees but went to the cable group. Moderator Inderbitzen confirmed that, but said the Board of Selectmen had control of it, pointing out that it did not have a tax impact. Mr. Luszey said the Town was spending \$300,000 a year to operate the program; Moderator Inderbitzen said it was offset by the revenue.

Mr. Eric McDowell, 24 Oban Drive, asked how much had been collected in the past two years that was rolled back into the general fund. Moderator Inderbitzen said that information was not available, but that Mr. McDowell could consult with the Finance Director, who could look it up in last year's budget.

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

Article 13 — Investment Management Service Alternatives

Shall the Town of Hudson vote, pursuant to NH RSA 35: 9-a-11, to authorize the Trustees of Trust Funds to pay for capital reserve fund investment management service, and any other expense incurred, from capital reserve funds income? No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

Recommended by the Board of Selectmen (4-1)

Moderator Inderbitzen recognized Selectman Coutu to present the article. Selectman Coutu said this article proposed to authorize the elected Trustees of the Trust Fund to pay for capital reserve fund investment managing services and other expenses occurring from the capital reserve funds. He noted that the Trustees of the Trust Funds had almost \$16,000,000 of capital reserve funds, including the water and sewer funds, under their stewardship. He said this article would allow the Trustees to net the expenses against the investment gains and eliminate the need to gross-appropriate the fund management fees under the annual Town budget. He then concluded by noting this would have no impact on the tax rate.

Mr. Edmond Duchesne, 10 Spruce Street, one of three Trustees of the Trust Funds, noted that Harry Schibanoff, the third Trustee, could not be here today as he had recently undergone surgery.

Mr. Leonard Lathrop, 31 Winslow Farm Road, the third Trustee, said Selectman Coutu had explained it well, but that the Trustees actually had almost \$17,000,000 in reserve funds, saying it had become a law in July that Trustees could use the investment income to pay for these managerial services. He said conventional instruments were returning 0.01% to 0.1 % on investments, but the Trustees were

getting 2.02% with this type of managerial asset planning during the first three months of the year. He said the Trustees felt their goal was to hire the best manager they could to meet the needs of the Town—noting that the Trustees' money had come up in earlier discussion for the ambulance reserve account.

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

Mr. Ted Trost, 63 Rangers Drive, said he was concerned about the wording rescinding the authority in five years. Moderator Inderbitzen said he thought that was in the RSA. Mr. Lathrop confirmed that to be the case, saying this did not change how the Trustees could manage the funds, saying the Trustees' could take the money out of the managed account to put into a CD if that became worthwhile.

Mr. Trost said he still did not understand why the Town would want to prohibit voters from reversing that in five years. Mr. Duchesne the State law said it could not be rescinded for five years.

Atty. Jay Hodes, the Town Attorney, said the legislature had specifically worded the legislation this way, exactly as in the warrant. He said it was a requirement.

Mr. Fred Guiffrida, 14 Pinewood Road, said he was trying to figure out what was better—what advantage did enactment of this warrant article give the Town. Mr. Lathrop said this year it would reduce the operational budget by \$74,117.42; he said the bottom line would be the same but it would be handled differently. Mr. Guiffrida said it was a wash, so where was the advantage? Mr. Duchesne said the tax rate would be lowered. Moderator Inderbitzen, noting he was as former member of the Trustees, said it lowered the rate, as this allowed the Trustees to take some of the income, so the Town did not have to pay out of the fund accounts. Mr. Duchesne said the fact that the money was in stocks and bonds allowed for higher returns than in a bank, but the Town had to pay higher fees for advice; he noted that \$339,000 had been earned last year, whereas a bank would have returned only about \$30,000.

Mr. Michael Roy, 138 Barretts Hill Road, asked if the operating budget would get reduced by \$74,000, saying it had to be paid for somehow if this article failed. Selectman Coutu said the obvious answer is that the money would not be spent so the money would go into surplus. Mr. Roy said the citizens were relying on the Selectmen to do that. Selectman Coutu responded in the affirmative, saying that would be true, unless it had to be used for something else.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 13 and proceed to Article 14, which he read aloud, as follows:

Article 14 — Petitioned Article

"Shall the town of Hudson, NH vote to adopt the provisions of NH RSA 72:61 through NH RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems, intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes."

Recommended by the Board of Selectmen (3-2)

Mr. Craig Putnam, 59 Rangers Drive, one of the petitioners, said a correction had to be made for one of the RSA references. Mr. Putnam moved to amend the reference to RSA 72:72 to 72:64. Selectman Coutu seconded the motion. Mr. Putnam explained what the different statutes recommended, saying the proposed article only addressed solar power but the RSA numbers also included wind and wood energy sources, as well.

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

Mr. Ted Trost, 63 Rangers Drive, asked why this was being limited only to solar. Moderator Inderbitzen said this amendment was a correction to match the statute. Jasper asked whether it would be appropriate to change the wording to add wind and wood. Town Attorney Hodes said that might be logical but he thought the Department of Revenue might disallow the change. He said the entire article might fail if the other energy sources were added at this time, so he supported the wording from a legal standpoint.

No further discussion being brought forward, Moderator Inderbitzen asked those in favor of the amendment to raise their voting cards, after which he asked those opposed to the amendment to raise their cards. Having viewed the responses, he declared the amendment had passed and the discussion was now on the amended article.

Mr. Putnam said the goal was to increase the amount of renewable energy systems that would be put in place and to remove any disincentive on property owners from installing such a system, saying other taxpayers would not be affected by this. He said the exemption would work, for example, if there were a \$200,000 assessed value for a property and the property owner added a renewable solar system having a value of \$20,000, so that the property value became \$220,000, but the exemption would bring the assessment back to the original \$200,000 property, so it would be a net zero change for the property owner and for the Town. He then reviewed the number of other New Hampshire communities that had enacted the same exemption, as well as exemptions for the other alternative energy sources. He concluded by expressing a hope that the voters would support this article, noting there would be an information campaign by the Energy Committee.

Mr. James Wilkins, 112 Belknap Road, said it did not seem to address the grid tie-in inverter type of system, in which excess electricity was returned to the power line. Mr. Putnam said the solar systems could be solar thermal systems or other types. Mr. Wilkins said it was specified for use on the property, but returning it to the grid meant it was not used on the property. Mr. Putnam said they could be net-metering systems; Mr. Wilkins said that would violate the wording of the article. Mr. Putnam said these were not commercial systems, saying metering systems were limited to a maximum of 10% for return to the grid.

Mr. James Barnes, 3 McKinney Drive, asked if this were limited to homeowners or could be used by businesses. Mr. Putnam said the warrant article was worded for persons owning real property, saying he was not sure how that would be interpreted. Moderator Inderbitzen said it might be open to interpretation. Atty. Hodes said he thought if a business put it on their roof to generate electricity for their business, that would be permitted. Mr. Barnes asked if this meant that a user could request a rebate on their taxes. Moderator Inderbitzen said there currently was no assessment on such systems in the Town of Hudson.

Mr. Richard Kahn, 147 Robinson Road, said he supported the spirit of this, in the spirit of alternative energy.

Mr. Ted Trost, 63 Rangers Drive, asked what this could cost the town. Selectman Maddox said he had no idea, saying the Town presently was not taxing solar installations—adding that his fear, which was why he had not voted for it, was that the Town would have to build a bureaucracy to give a rebate for something that it currently was not charging for, so the Town would have to hire people to go out and assess solar systems, which was not being done today. Mr. Trost questioned how the value of the system would be determined in following years, saying he had too many questions to support this.

Mr. John Drabinowicz, 8 Deerfield Avenue, said the citizens were not currently being taxed for a photovoltaic system, but this would give a rebate for that system, so it would be a net loss for the Town. Moderator Inderbitzen said the tax would have to be instituted first.

Mr. Thaddeus Luszey, 13 Cathedral Lane, said he thoroughly supported this, saying there was nothing that said an assessor could not start assessing that value. He said this article said a homeowner could get money back, rewarding people for installing this technology.

Mr. Jonathan Maltz, 28 Chagnon Lane, said the citizens would not get money back if it was not assessed first, and he suggested there was no need to set up such a structure if the property owner were not going to get money back.

Mr. Shawn Jasper, 83 Old Derry Road, saying he was not speaking for the Budget Committee, said he was bothered that this was sort of making a political statement, saying what the voters felt was good and what was bad, adding that it said the Town was saying solar was the method the property owner should use—and as a result of using this preferred method the property owner would not get taxed but everyone else would get taxed. He said he thought it was problematic at best, adding that it would certainly create problems going forward. He said this could have negative impacts on the Town—and, as Selectman Maddox had said, it might require the Town to send someone out to assess the value.

Selectman Maddox said the Board of Selectmen were the actual assessors. If the Board of Selectmen established a rule that they were not going to assess solar, he said, that would accomplish the same thing. He said he was concerned that this might create a need to justify the exemption, causing a lot of paperwork.

Mr. Putnam said there was a mechanism set up by the state, noting the form was used for a number of different exemptions. He said the form would be sent to the Town, which could fill in the amount of the exemption and whether or not it had been granted. He said the mechanism already existed.

Mr. John Drabinowicz, 8 Deerfield Avenue, speaking for the second time, said this seemed to be a solution in search of a problem. He suggested it would be easier to word the article that the Town shall not tax for alternative systems. Moderator Inderbitzen said he did not know if that would be legal.

Mr. James Wilkins, 112 Belknap Road, asked what would be the effect if this article passed. Moderator Inderbitzen said there would be no effect right now, as the systems were not being taxed. If this passed he said, it would mean that the Town had adopted the RSA, and the Board of Selectmen would then have to make a decision, but it did not force them to do anything.

Ms. Debra Putnam, 59 Rangers Drive, said she was a member of the Sustainability Committee, saying its goal was to encourage more eco-friendly activities in the Town of Hudson. She said the vote of the Committee had been to focus on solar to keep things simple, and they could produce an article to address wind and wood next year if this passed. She said the intent had been to make it more attractive for individuals who would be interested in having solar on their home.

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

Article 15 — Petitioned Article

Shall the Town of Hudson vote to approve the following resolution?

RESOLVED: We the People of Hudson New Hampshire stand with communities across the country to defend democracy from the corrupting effects of undue corporate power by amending the United States Constitution to establish that:

- 1. Only human beings, not corporations, are endowed with constitutional rights, and*

2. *Money is not speech, and therefore regulating political contributions and spending is not equivalent to limiting political speech.*

BE IT FURTHER RESOLVED: We the People of Hudson New Hampshire, hereby instruct our state and federal representatives to enact resolutions and legislation to advance this effort.

Not Recommended by the Board of Selectmen (1-4)

Ms. Linda Kipnes, 23 Nathaniel Drive, the petitioner, said she had been concerned about the effect that political contributions were having on the country. She said her group had petitioned a similar article last year, which had passed. She then showed a few PowerPoint slides, saying the purpose was to show the continuing support for limiting political contributions. She said artificial entities did not have political rights, saying they were subject to regulations and did not have inalienable, inheritable rights. She said money was not free speech, adding that political contributions could be regulated, and spending money to influence elections free speech could not be defined as free speech in a democracy. She noted that the top 100 people who contributed to the last election had donated \$323,000,000, whereas the 4,750,000 donors who gave \$200 or less had given a total of \$350,000,000.

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

Mr. Ted Trost, 63 Rangers Drive, said that the petitioner had stated that a similar article had been approved last year, noting that no improvement had occurred, so he would encourage against it, calling it a feel-good article.

Mr. John Drabinowicz, 8 Deerfield Avenue, said he wanted to point out a few inaccuracies, noting that this was a republic not a democracy. He said another flaw was defining it as a corrupting effect, saying he saw no empirical evidence of that. He said he did not need the Town to speak for him, saying he talked regularly to his elected officials, and he thought this article was inherently flawed.

Mr. Shawn Jasper, 83 Old Derry Road, standing at the public microphone, spoke against the article, saying he agreed that too much money was spent to advance some politicians, but what he saw in this effort scared him. He said corporations were owned by people and could not exist without people. He then spoke of the Jasper Family Corporation, in which he and his mother were the only stockholders, and he questioned if his corporation should not have rights to the property. He questioned if the government should be able to come in and take their property because they had no constitutional rights. He said the Constitution gave them the rights to hold their property. He said money *was* speech, saying the only way he could get word out to people was to purchase space in the newspaper. He concluded by declaring that by saying they did not have rights as politicians or as corporations was about as anti-constitutional as one could get, and he hoped everyone knew how dangerous it was.

Mr. John Knowles, 51 Quail Run, said corporations did not have constitutional rights, noting that nothing in the Constitution mentioned corporations, but corporations had rights created by statute—adding that this issue had come up because the current Supreme Court did not agree with that. He said a corporation was different from the people who owned it, saying a corporation was a legal fictional person, so that the people who owned it were shielded from liabilities, saying people had extra protection if they incorporated but lost some of the rights they had as an individual. He said this article was much more specific than the one passed last year, and it was a good thing to keep those ideas out in front of elected official and the public and to let them know the people wanted them to do something to solve the problem.

Mr. Richard Kahn, 147 Robinson Road, said he wanted to echo Mr. Drabinowicz in that this was not a democracy but a republic. He noted that he had a Master's Degree in Education and that one of the questions he asked when he was substituting in a social studies class was which amendment of the Constitution gave people the right to free speech. He asked if anyone would answer that question, and John Drabinowicz yelled out "The first and the second." Mr. Kahn said he had given that same incorrect answer, but the correct answer was that none of them did. He said the Constitution did not give anyone the right to free speech, but people already had it from the Declaration of Independence.

Mr. Michael Roy, 138 Barretts Hill Road, said he was dismayed by the money in politics, as well, but he viewed the deliberative sessions as a way for the residents to get together with the Board of Selectmen and the Budget Committee to come up with ways to run the town, and he felt this warrant article was out of place, saying he thought this should not be through the Town, but that people who wanted to do this should contact their federal legislators or the President. He concluded by saying he did not think a warrant on the Town ballot was the correct forum for this.

Selectman Maddox said last year there was a similar article that required letters be sent to elected officials, noting that the Town got back only one form letter from Annie Custer. He said these things diluted the message.

Ms. Katherine Messner, 10 Third Street, said she disagreed that this was the wrong forum, saying it was exactly what they were saying, in that individual votes were lessened by money. She said it had been men at the time of the Declaration of Independence, but a Constitutional amendment had changed it to allow women.

No further comments, questions, or amendments being brought forward, Moderator Inderbitzen said he would close the discussion on Article 15.

Moderator Inderbitzen reminded attendees that the School District Deliberative Session would occur on the following Saturday, and voting on officials and the ballot would take place on March 10th. He noted that a Candidates' Night meeting would be held in this same building on Monday, March 2nd.

9. ADJOURNMENT.

Mr. Richard Kahn, 147 Robinson Road, moved to adjourn. Mr. Randy Brownrigg, Jr., 2 Little Hales Lane, seconded the motion.

Moderator Inderbitzen called for a voice vote. After hearing the votes, both for and against, he declared that the AYES had it, and he then declared this session adjourned at 1:57 p.m.

February 3, 2015

Patti Barry, Town Clerk

Recorded and transcribed by
J. Bradford Seabury



**2015 Town Meeting Warrant
As amended at the Town Deliberative Session on January 31, 2015
And Result of the March 10, 2015 Vote**

To the inhabitants of the Town of Hudson, in the County of Hillsborough, State of New Hampshire, qualified to vote in Town affairs. You are hereby notified to meet at Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, January 31, 2015 for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth in NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at Hudson Community Center, 12 Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 10, 2015, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1

Selectmen

Three Year Term	Vote for not more than TWO
Jared Stevens	849
Randy Brownrigg	595
Richard B. Kahn	492
Ted Luszey	855
Normand G. Martin	549
Marilyn McGrath	1015
Misc. Write-ins	26

Budget Committee

Three Year Term	Vote for not more than THREE
Ted Trost	1970
Total Write-Ins	162
Eric McDowell	30
Peggy Huard	12

Cemetery Trustee

Three Year Term	Vote for not more than ONE
Laura DeAngelis	2084
Misc. Write-Ins	6

Article 4 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$1,581,206 for the operation of the Town Sewer Utility? Should this article be defeated, the default budget for the Town Sewer Utility shall be \$1,659,315, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility only. (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 11-0)

Yes 1996 No 669

Article 5 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$3,647,180 for the operation of the Town Water Utility? Should this article be defeated, the default budget for the Town Water Utility shall be \$3,710,905, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 11-0)

Yes 1999 No 658

Article 6 Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association, for Wage & Benefit Increases.

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

Year	Amount	COLA %
7/1/15 – 6/30/16	\$70,335	2.0%

And to raise and appropriate the sum of \$70,335 for the 2015-2016 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee 6-5)

Yes 1400 No 1265

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

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,280, which represents a 2% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee, 11-0)

Yes 1460 No 1214

Article 8 Wage and Benefit Increase for Full Time Employees of Rodgers Memorial Library

Shall the Town of Hudson vote to raise and appropriate the sum of \$8,798, which represents a 2% increase in wages and benefits for the full-time employees of the Rodgers Memorial Library? (This appropriation is in addition to Article 3, the Operating Budget.) (Recommended by the Board of Selectmen, 5-0) (Recommended by the Budget Committee, 7-2)

Yes 1370 No 1298

Article 9 Renovation of the Leonard A. Smith Central Fire Station

Shall the Town of Hudson vote to raise and appropriate the sum of \$900,000 for the purpose of renovating the Leonard A. Smith Central Fire Station and authorize the withdrawal of that sum from the unassigned fund balance? No amount to be raised from taxation. (This appropriation is in addition to Article 3, the Operating Budget).

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

Yes 1883 No 793

Article 10 Replacement Ambulance

Shall the Town of Hudson raise and appropriate the sum of \$200,000 for the purpose of purchasing a replacement ambulance and to authorize the withdrawal of \$150,000 from the Ambulance Capital Reserve Fund and to use \$50,000 from the unassigned fund balance? (This appropriation is in additional to Article 3, the Operating Budget)

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

Yes 1902 No 779

Article 11 Funding for Communications Equipment and Infrastructure

Shall the Town of Hudson raise and appropriate the sum of \$200,000 to be added to the Communications Equipment and Infrastructure Capital Reserve Fund which was established on March 12, 2013 for the repair, replacement, or improvement of the Town's radio communication system, equipment and infrastructure? (This appropriation is in addition to Article 3, the Operating Budget.)

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

Yes 1419 No 1240

Article 12 Establish Hudson Community Television Revolving Fund

Shall the Town of Hudson vote to establish a Hudson Community Television Revolving Fund pursuant to NH RSA 31:95-h (e) for the purpose of providing community television access for public, educational, or governmental use? 80% of revenues received from cable television franchise fees, or other income derived from the Town of Hudson cable television operations shall be deposited into the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of community television access for public, education, or governmental, cable facilities equipment, maintenance, renovations, or associated operating and administrative purposes. The Hudson Community Television Revolving Fund shall go into effect on July 1, 2016.

(Recommended by the Board of Selectmen, 4-1)

Yes 1405 No 1268

Article 13 Investment Management Service Alternatives

Shall the Town of Hudson vote, pursuant to NH RSA 35:9-a-11, to authorize the Trustees of Trust Funds to pay for capital reserve fund investment management service, and any other expense incurred, from capital reserve funds income? No vote by the town to rescind such authority shall occur within five years of the original adoption of this article. (Recommended by the Board of Selectmen, 4-1)

Yes 1389 No 1229

Article 14

“Shall the town of Hudson, NH vote to adopt the provisions of NH RSA 72:61 through NH RSA 72:64 inclusively, which provide for an optional property tax exemption from the property’s assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems, intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.”
(Recommended by the Board of Selectmen 3-2)

Yes 1181 No 1443

Article 17

Shall the Town of Hudson vote to approve the following resolution?

RESOLVED: We the People of Hudson New Hampshire stand with communities across the country to defend democracy from the corrupting effects of undue corporate power by amending the United States Constitution to establish that:

1. Only human beings, not corporations, are endowed with constitutional rights, and
2. Money is not speech, and therefore regulating political contributions and spending is not equivalent to limiting political speech.

BE IT FURTHER RESOLVED: We the People of Hudson New Hampshire hereby instruct our state and federal representatives to enact resolutions and legislation to advance this effort.
(Not recommended by the Board of Selectmen 1-4)

Yes 1181 No 1438

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Nancy Brucker
Richard Maddox

Roger Coutu
Patricia Nichols

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier
Sandi LeVasseur

Lisa Donovan

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

SELECTMEN PRO-TEM

Shirley Lafreniere

Debra Stoddard

ASSISTANT MODERATOR

Lucille Boucher
Harry Chesnulevich
Glenn Della-Monica

Ed Duchesne
David Jelley
Muriel Thibodeau

ASSISTANT CHECKLIST SUPERVISOR

Richard LeVasseur

BALLOT CLERKS

Elizabeth Beaverstock
Pauline Boisvert
Nanci Caron
Linda Coburn
Donna Craig

Madeleine Garon
Joyce Hurd
Ann Paquin
Leona Shanholtz
Anne Sojka

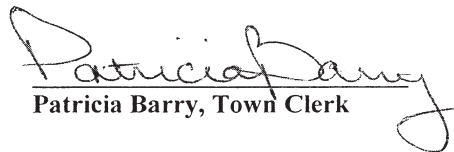
REGISTERED VOTERS ON CHECKLIST

Democrats	4,045
Republicans	5,093
Undeclared	6,856
Election Day New Registrations	65
Total Registered Voters	16,059

TOTAL BALLOTS CAST

Regular Ballots Cast	2702
Absentee Ballots Cast	46
Total Ballots Cast	2,748

A True Copy Attest:


Patricia Barry, Town Clerk

**TOWN OF HUDSON BALLOT RECOUNT
MARCH 19, 2015**

Total Ballots Cast	2745
---------------------------	------

Selectmen (2) (3 Yr. Term)	Votes
Jared Stevens	865
Randy Brownrigg	608
Richard Kahn	504
Ted Luszey	873 *
Marilyn McGrath	1035 *
Normand Martin	560
Write-ins	8

* elected

Declared by the Board of Recount: 3/19/2015

Patti Barry, Town Clerk

Patti Barry

Paul Inderbitzen, Moderator

Paul Inderbitzen

Richard Maddox, Selectman

Richard Maddox

Ben Nadeau, Selectman

Ben Nadeau

Patricia Nichols, Selectman

Patricia C. Nichols

Deborah Stoddard, Assistant Selectman

Deborah Stoddard

, Assistant Selectman (Artere Craeden)

Artere Craeden

**TREASURER'S REPORT
JULY 1, 2014 - JUNE 30, 2015**

GENERAL FUND

Balance on Hand - July 1, 2014			\$	26,755,197.80
Receipts				
Town Clerk/Tax Collector	\$	61,299,559.15		
Cash Receipts	\$	6,709,762.78		
Interest	\$	18,878.52		
Total Receipts			\$	68,028,200.45
Total Disbursements			\$	60,307,553.57
Balance on Hand - June 30, 2015			\$	34,475,844.68

SEWER UTILITY & ASSESSMENT

Balance on Hand - July 1, 2014			\$	1,335,438.36
Total Receipts			\$	1,505,397.15
Total Disbursements			\$	1,352,364.25
Balance on Hand - June 30, 2015			\$	1,488,471.26

WATER UTILITY

Balance on Hand - July 1, 2014			\$	3,943,757.06
Total Receipts			\$	4,086,125.57
Total Disbursements			\$	3,660,341.51
Balance on Hand - June 30, 2015			\$	4,369,541.12

Respectfully submitted,
Karen L Burnell, Treasurer



TOWN OF HUDSON

Trustees of Trust Funds



Edmond Duchesne Harry Schibanoff Leonard T. Lathrop

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

Report of Trustees of Trust Funds for FY 2015

When you speak about investment, **today** is not a word that you want to build your decisions on. Let's point to Warren Buffett for advice, who quoted, "*Our favorite holding period is forever.*" Or other key phrases such as, "in for the long run", what does the future present?

But now think for this report that the fiscal year which started on July 1, 2014 and ended on June 30, 2015. Our role as your Trustees is twofold; one is to follow NH State statues under guidelines from the Attorney General's Charitable Trust Unit for the various ways that Town and School Board funds can be invested. Second, in addition to investing the funds, the Trustees hold the duty to be sure that all funds that are spent by their agents to expend (whether the voters, Selectmen or School Board), to be sure that the instructions given by the voters or maker of the will or donor, when the funds were granted to the Town or School are followed the full intent of the voters or granters.

Let's show you the picture of investment results, with a cautionary word that the bottom line number is a result of four factors. The first is money in (from various deposits to the account from the Town and the School District). The second is money out (items that were paid for during the fiscal year); thirdly, revenue earned with the investments and finally, changes in the financial world. The ending balance on June 30th is listed by fiscal year: 2015 \$14,885,491.54, 2014 \$15,800,340.18, 2013 \$14,835,800.70.

The funds are divided into two categories, one called Trusts, where the money was left to the School District or the Town by documents such as wills. The other group of funds is Capital Reserve Funds, where the voters have put money away for future expenses.

There are ten funds under the Trust grouping: Sunnyside Cemetery Trust, Town Cemeteries Trust (Blodgett, Ford, Center, Poor Farm, Senter), Westview Cemetery Trust, Lucina Floyd Elementary Schools Trust, John Foster Trust Fund, Dr. Alfred K. Hills Trust, Town Center Common Trust, Jessie N. Hills Library Trust, Jessie N. Hills Chapel/Hills Farm Cemetery Trust, Arvilla Hamblett Trust.

The current Capital Reserve Funds held are: Ambulance CRF, Benson's CRF, Cable Television Access Center CRF, Communications Equipment and Infrastructure CRF, Conservation Land CRF, Employees Earned Time CRF, Fire Apparatus CRF, Fire Apparatus Refurbish and Repair CRF, Fire Equipment CRF, Health Insurance Trust CRF (School Dept.), Hills House Maintenance CRF, Information Service CRF, Library Build/Expansion CRF, Lowell/River Road CRF, Merrifield Park Pond CRF, Merrimack River Boat Ramp CRF, Nashua Waste Water Treatment CRF, Police Vest CRF, Police

Weapons CRF, Pond Reclamation CRF, Property Revaluations CRF, Recreation Equipment CRF, Recreation Facility Land Purchase CRF, Recreation Field Space Construction CRF, School Emergency Energy CRF, Schools Renovations CRF, Schools Special Education CRF, (Future) Senior Center CRF, Sewer Capital Assessment CRF, Town Buildings Major Repair CRF, Sewer Pump Repair CRF, VACCON Truck CRF, Water Utility Capital Improvement CRF, Water Utility Capital Repairs CRF.

Your elected Trustees of the Trust Funds are Edmond A. Duchesne, Harry A. Schibanoff, and Leonard T. Lathrop. We meet monthly as needed, up to eight times per year. We are assisted by Kathy Carpentier, Town Finance Director and Paula DeAngelis, Clerk to the Trustees, who records transactions from the various financial institutions we have relationships with on a monthly basis, takes the minutes for our meetings, and handles our weekly correspondences.

Your Trustees elected to use People's United to be our wealth management advisors during 2014. Wealth management in this situation simply means we have hired financial professionals to invest our funds and they consider our entire financial situation and work with us to create an integrated financial plan aimed at achieving our goals. The fiduciary relationship ensures that the advisers work with us with a disciplined investment process. We own a blend of equities, different size CAP funds, fixed income investments and less than 1% T-bills. The Trustees review monthly reports on all investments on a monthly basis, from our advisers of the Wealth Management team at People's United Bank.

During 2016, the Trustees have discussed three goals to be accomplished, while always watching the investment and their returns for the citizens of Hudson. First, to bring a ballot question in the March 2017 Town elections to ask approval to retire several Capital Reserve Funds, which have been exhausted or their purpose has been completed. Second, to review for compliance any funds that are held by the Town or School District for inclusion into the Trustees portfolio as required and/or allowed by RSA, (Revised Statute Annotated). And thirdly, to collaborate with the Selectmen a plan to assist the Town with non-trust or Capital Improvement funds into a program for a better return than their current investment situation.

Harry A. Schibanoff	(term to expire March 2017)
Leonard T. Lathrop	(term to expire March 2016)
Edmond A. Duchesne	(term to expire March 2018)

ZONING BOARD OF ADJUSTMENT (ZBA) 2014-2015 Annual Report

The quasi-judicial Zoning Board of Adjustment (ZBA) nominally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, expected to sit on all hearings brought before the ZBA. The other five are alternates, who attend the meetings and sit in place of regular members who either cannot attend a meeting or who step down from some particular case to avoid a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members.

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

The ZBA held 12 public meetings this year, participating in 28 hearings. The following table delineates those cases in chronological sequence, listing the property identification (tax map & lot number), applicant of record, address of the property involved, the nature of the request, the applicable zoning district, the applicable Hudson Town Code ordinance, the ZBA's decision, and the meeting date for each case.

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

For any of these four types of cases, the Zoning Board schedules a hearing date (generally scheduling four cases per evening under the premise that each may take an hour or more), sends notice of that date and the applicant's intentions to all persons owning property that abuts or lies within 200 feet of the concerned property, and also advertises the meeting and scheduled cases in a local newspaper, as well as posting copies of that same notice in three public places in the town—at Town Hall, the Rodgers Memorial Library, and the Post Office. For each hearing (some of which may extend for two or more meetings because of the need to obtain more information or because the applicant needs more time to prepare a presentation), the ZBA members first listen to a presentation by the applicant (and/or authorized representatives) explaining why the request should be granted, then to any abutters or impacted citizens who wish to speak in support of the request, and then to any abutters or impacted citizens who wish to speak against the request or to provide any other input or just to ask questions. If there is opposition or any concerns are raised, this first round of testimony is followed by a rebuttal round, giving parties on both sides a chance to respond to statements made by the other side. The ZBA members then deliberate the matter, asking questions if further information is felt needed, after which the members of the ZBA come to a collective decision by making and voting on a specific motion—generally either to approve (perhaps with stipulations to make it more palatable) or to deny, with occasional instances of deferring the matter to a later date in order to obtain additional information or legal counsel, to take a sitewalk, or to accept a request for withdrawal of the application.

Citizens who feel aggrieved by a decision of the ZBA have a period of 30 days following the day of the hearing in which to file a request for rehearing, in which case the ZBA will consider that request at its next-following meeting and decide whether rehearing of the case is warranted. If a rehearing is granted, the matter is then treated as an entirely new case, with everyone having a chance to start over on both sides. The ZBA does not grant rehearings lightly, however — doing so only when there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that conceivably might have led the Board to a

ZONING BOARD OF ADJUSTMENT (ZBA), 2014–2015 Annual Report

different decision. The Zoning Board received one request for rehearing of a previously denied request dated March 22, 2012; which was deferred to the July 23, 2015 Zoning Board Meeting.

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

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

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

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

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

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

The Board received applications for 15 Variance cases this year. With respect to the 15 new Variance requests, twelve were approved, one was denied, one was withdrawn per the applicants request, and one was deferred per the applicants request.

For Special Exceptions, none of the previously described variance requirements applies. Instead, the Hudson Zoning Ordinance itself defines the conditions under which special exceptions can be granted (for example, to allow certain uses in specific districts, to allow a home occupation business as a secondary use on residential property, to allow certain kinds of construction within the wetlands and/or the wetlands setback area, etc.). For these requests, a

ZONING BOARD OF ADJUSTMENT (ZBA), 2014–2015 Annual Report

majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined in the Zoning Ordinance for the intended use. The Zoning Board handled eight special exception cases this year, which included four Wetland Special Exceptions, two Home Occupation Special Exception cases, and two cases involving ALUs (Accessory Living Units).

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

The ZBA received two requests for a Home Occupation Special Exception (to be allowed to conduct art lessons out of the existing detached garage, to allow a chiropractic business to be conducted out of the existing dwelling.) Both of these requests were granted.

Members of the ZBA were instrumental two decades ago in creating an ALU Special Exception ordinance that would allow members of extended families to enjoy both privacy and dignity in semi-private apartments without creating full duplex-type housing units, which the ZBA regularly had denied in the past in those districts in which duplexes were not allowed or in cases where the acreage/frontage did not warrant such a use. At the same time, the members of the ZBA are very aware of possible misuse of this ordinance and remain alert to the need to prevent such units from becoming rental apartments after the need to help a family member is over, and several changes of the original ordinance have been passed to ensure that the intended purpose is met. The Zoning Board handled two ALU Special Exception cases this year, both generating building permits for construction. Both of these requests were approved.

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

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

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

Respectfully submitted on behalf of the Zoning Board of Adjustment

John O'Brien, Deputy Fire Chief

Cases Heard by Hudson Zoning Board of Adjustment During 2014-2015 Fiscal Year

Map & Lot Numbers	Applicant of Record	Property Location (Street Address)	Nature of Request Presented in Application to Zoning Board of Adjustment	Dis- trict	Town Code	Decision of ZBA	Date Heard
253-053	Rose Elaine Russell	20 Williams Dr.	Variance to permit a second living unit in the basement, 2 acres required, 1.11 acres exist.	G1	334-27	Approved	7/24/2014
128-007&008	Leonard Vigeant	300 Webster St.	Special Exception to encroach into the designated wetlands approximately 3,458 square feet, and 25,915 sq. ft. of permanent wetland.	R2	334-35	Approved	8/28/2014
186-20-4&24; 194-10	Eagles Nest Estates, LLC	59 Speare Rd. & 26 Hawkview Rd.	Special Exception to impact the designated wetlands for Hawkview Subdivision in four different locations. Approximately 8,519 sq ft of wetland area will be impacted. The construction of the roadway and associated stormwater management areas will impact wetland buffers. Specifically, a total of 161,639 sf of permanent wetland buffer impact is proposed at White Service Rd & Kara's Crossing Dr.	G-1	334-33	Deferred to 10/23/14	8/28/2014
198-173-000	Leroy & Denise Thompson	140 Melendy Rd.	Home Occupation Special Exception in order to conduct art lessons out of the existing detached garage.	G	334-24	Approved	8/28/2014
198-173-000	Leroy & Denise Thompson	140 Melendy Rd.	Equitable Waiver to allow the existing lower garage built close to the road before zoning regulations.	G	334-24	Approved	8/28/2014
118-038-000	Phil & Jodi Hardcastle	26 David Dr.	Special Exception to allow an Accessory Living Unit to be built connected to the principal dwelling by one common interior doorway, second means of egress on right side per plans.	G-1	73.3	Approved	9/25/2014
186-0204&24 & 194-010 & 195-001	Eagles Nest Estates, LLC	59 Speare Rd. & 26 Hawkview Rd.	Special Exception to impact the designated wetlands for Hawkview Subdivision in four different locations. Approximately 8,519 sq ft of wetland area will be impacted. The construction of the roadway and associated stormwater management areas will impact wetland buffers. Specifically, a total of 161,639 sf of permanent wetland buffer impact is proposed at White Service Rd & Kara's Crossing Dr. (Deferred from 8/28/14)	G-1	334-33	Approved	10/23/2014
109-017-000 & 110-012- 000	Robert & Sally Durand	24 Putnam Rd.	Variance to permit a lot in excess of six (6) acres in area that has approximately 45 feet of frontage where 200 feet of frontage is required.	G-1	334-27	Approved	11/13/2014

191-053-000	William & Jean Fusteri	22 A St.	Equitable Waiver for an existing building which falls into the 15 ft setback.	TR	334-31	Approved	11/13/2014
177-005-164	Jeffery E. Wood	28A Chandler Ct.	Variance to permit an 11x12 ft. deck to be built on the back of the unit with this deck encroaching 3-4 feet into the 15-foot rear setbacks.	B	334-31	Approved	12/11/2014
173-013-000	Paul Dinoto / Richardo Santos	6 Tolles St.	Variance to allow for "Business" usage in the TR zoning district.	TR	334-18	Deferred to 1/22/15	12/11/2014
173-013-000	Paul Dinoto / Richardo Santos	6 Tolles St.	Variance to allow for "Business" usage in the TR zoning district. (Applicant requested a withdrawal)	TR	334-18	Withdraw	1/22/2015
175-132-000	Jeanne G. Cossette	4 Chatham St.	Variance to allow a shed to remain, encroaching 2 1/2 feet into the side and rear setback.	TR	334-27	Approved	1/22/2015
222-018-000	Demoulas Super Markets	212 Lowell Rd.	Variance to permit the following changes or uses: Section 334-31- permit the alteration and expansion of a non-conforming structure, where a small portion of it is located in the Wetland Buffer portion of the Wetland Conservation District. The alteration and expansion involves (i) a proposed addition on the easterly side of the existing structure into the Wetland Buffer and a portion of an addition to the north of the building would be located in the Wetland Buffer. Section 334-35- permit (i) additions to the existing structure (as detailed above) to be situated in the Wetland Buffer portion of the Wetland Conservation District and (ii) permit parking spaces, parking areas, drive aisles and related improvements to be located in the Wetland Buffer.	B	334-31 334-35	Approved	2/26/2015
222-018-000	Demoulas Super Markets	212 Lowell Rd.	Wetland Special Exception for the proposed wetland and wetland buffer impacts to make the associated improvements to the parking areas, drive aisles and walkways, traffic circulation improvements and service entrances at the site which improvements, together with the possible, future modest building additions, necessitate wetland and wetland buffer impacts. Approximately 3,800 square feet of the wetlands and approximately 47,221 square feet of the wetland buffer (including approximately 14,067 (+/-) square feet of impact area existing onsite today) would be impacted by the work.	B	334-31 334-35	Approved	2/26/2015

190-007-000	St. Mary's Bank	3 Winnhaven Dr.	Variance to have the placement of the proposed sign allowed within the 200 ft. radius of any residential buildings that are in the commercially zoned district. The two properties are 48 Lowell Road and 54 Lowell Road.	B	334-64C	Approved	2/26/2015
247-052-000	Adam Michaleas	27 Eayers Pond Rd.	Special Exception for an Accessory Living Unit (ALU) to be constructed within the basement of the existing single-family dwelling.	TR	334-73.1	Approved	3/12/2015
221-001-000	Atrium Medical Corporation	5 Wentworth Dr.	Variance for the property located at 29 Flagstone Drive, Hudson to construct a 100'x100' addition to be approximately 65' in height, where 38' is the maximum height allowed.	I	334-14	Approved	4/23/2015
204-020-000	Scott R. Lambert	10 Burns Hill Rd.	Variance to allow the proposed 24'x38' attached garage to be constructed within the front-yard setback, 26'4" proposed and construct the proposed 8'x18' farmer's porch within the front-yard setback, 30'2" proposed, where a 50' front-yard setback is required for both.	R-2	334-27	Approved	4/23/2015
176-028-000	Mario & Denise Plante	222 Central St.	Variance to allow the conservation of a portion of an existing building from commercial to residential without conforming frontage, 170.56' existing, where 305' are required.	B	334-10(A)	Deferred to 5/28/15	4/23/2015
130-007-000	Rhona Charbonneau	2 Old Derry Rd.	Home Occupation Special Exception to allow Dr. Roger Gosselin to conduct a chiropractic business out of the existing dwelling.	G	334-24	Approved	4/23/2015
176-028-000	Mario & Denise Plante	222 Central St.	Variance to allow the conservation of a portion of an existing building from commercial to residential without conforming frontage, 170.56' existing, where 305' are required. (Deferred from 4/23/15)	B	334-10(A)	Approved	5/28/2015
166-010-000	Ronald Dewyngaert	28 Ledge Rd.	Variance to allow a shed to be placed within the side-yard setback; 15-feet required, 10-feet proposed.	TR	334-27	Approved	5/28/2015
177-005-163	Michaela & Steven Mannetta	26B Chandler Ct.	Variance to allow the proposed 12'x12' deck to be constructed 3 to 4-feet into the rear-year setback; where 15-feet is required.	G	334-27	Approved	5/28/2015
247-103-000	Peter Jean	8 Ireland St.	Equitable Waiver to allow the existing dwelling to remain within the front-yard setback.	TR	334-31	Approved	5/28/2015

247-103-000	Peter Jean	8 Ireland St.	Variance to allow the proposed 20'x22' addition to be constructed within the front-yard setback; 30-foot required, 27.1-foot proposed.	TR	334-27	Approved	5/28/2015
217-005-000	Alan & Theresa Boissonneault	13 Mark St.	Variance to allow access to the proposed lot without the proper frontage; 120 feet required, zero feet proposed. (Note, this request was originally denied on March 22, 2012, but has been remanded by the court for rehearing on the grounds that it was not clear why the Board denied the request.)	R-2	334-27	Deferred to 7/23/15	6/25/2015
144-005-000	Lisa Harrington	19 Robinson Rd.	Variance to allow conversion of existing Duplex to a Multi-Family home.	R-2	334-21	Denied	6/25/2015

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ABBOTT, ELIZABETH M	\$481.25	\$0.00	\$0.00	\$481.25
ADAMS, KENNETH	\$55,897.67	\$14,240.07	\$951.60	\$71,089.34
ALLEN, ANGELA M	\$47,700.32	\$10,672.92	\$3,904.03	\$62,277.27
ANDERSON, DEBORAH L	\$24,582.24	\$25.86	\$2,213.17	\$26,821.27
ANGER, JOSEPH	\$47,326.44	\$5,191.47	\$4,023.03	\$56,540.94
ARMAND, MICHAEL H	\$47,328.90	\$1,769.90	\$15,322.02	\$64,420.82
AVERY, CASSANDRA E	\$64,466.56	\$0.00	\$730.98	\$65,197.54
AVERY JR, WILLIAM M	\$93,714.85	\$0.00	\$14,148.30	\$107,863.15
BARRY, PATRICIA	\$54,374.07	\$0.00	\$13,367.12	\$67,741.19
BAVARO, JAMES T	\$47,464.92	\$9,738.40	\$2,437.80	\$59,641.12
BEAULIEU, CHERYL A	\$45,544.02	\$2,088.01	\$7,373.37	\$55,005.40
BEAVERSTOCK, ELIZABETH J	\$88.81	\$0.00	\$0.00	\$88.81
BEIKE, JOHN P	\$83,413.34	\$496.23	\$8,437.86	\$92,347.43
BENNER, CRAIG O	\$43,052.16	\$9,160.08	\$3,890.40	\$56,102.64
BERNARD, LEO C	\$17,837.95	\$0.00	\$0.00	\$17,837.95
BERUBE, TODD	\$51,530.52	\$12,268.82	\$11,718.57	\$75,517.91
BIANCHI JR, DAVID A	\$84,421.57	\$3,139.49	\$530.98	\$88,092.04
BISBING, PAMELA L	\$39,323.85	\$97.81	\$2,052.96	\$41,474.62
BLAZON, MATTHEW W	\$18,650.00	\$0.00	\$650.00	\$19,300.00
BLINN, KEVIN	\$51,687.10	\$349.73	\$14,660.26	\$66,697.09
BOISVERT, PAULINE R	\$90.63	\$0.00	\$0.00	\$90.63
BOUCHER, BARBARA K	\$7,501.11	\$0.00	\$0.00	\$7,501.11
BOUCHER, LUCILLE	\$101.50	\$0.00	\$0.00	\$101.50
BOURQUE, JOSEPH F	\$17,668.00	\$0.00	\$0.00	\$17,668.00
BOWEN, LORI ANN	\$23,614.28	\$0.00	\$0.00	\$23,614.28
BRACKETT, ROSEMARIE	\$13,378.72	\$1,298.78	\$0.00	\$14,677.50
BRADISH, GLEN	\$40,993.68	\$1,196.59	\$3,046.16	\$45,236.43
BRIDEAU, DAVID P	\$45,048.30	\$822.81	\$14,321.48	\$60,192.59
BRIGHAM, KENDALL N	\$2,954.27	\$0.00	\$0.00	\$2,954.27
BRODERICK, PATRICK	\$64,466.56	\$17,676.45	\$13,757.04	\$95,900.05
BROWER, JOHN P.	\$0.00	\$0.00	\$3,475.00	\$3,475.00
BROWER, ZACHARY P	\$380.25	\$0.00	\$0.00	\$380.25
BROWNRIGG, MATTHEW	\$319.00	\$0.00	\$0.00	\$319.00
BRUCKER, NANCY A	\$696.74	\$0.00	\$0.00	\$696.74
BUCKLEY, JONATHAN C	\$2,740.00	\$0.00	\$0.00	\$2,740.00
BUNKER, NICHOLAS W	\$3,269.76	\$0.00	\$0.00	\$3,269.76
BURNELL, KAREN L	\$7,500.00	\$0.00	\$0.00	\$7,500.00
BURNS, DELANEY J	\$3,159.02	\$0.00	\$0.00	\$3,159.02
BURNS, KEVIN C	\$94,762.49	\$0.00	\$22,770.96	\$117,533.45
BUSNACH, PETER J	\$2,998.14	\$0.00	\$0.00	\$2,998.14
BUTLER, KATE	\$41,479.36	\$1,066.50	\$12,429.04	\$54,974.90

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
BUXTON, MICHAEL T	\$37,447.01	\$9,186.73	\$7,484.40	\$54,118.14
BUXTON, ROBERT M	\$98,971.10	\$0.00	\$20,739.44	\$119,710.54
CAFLISCH, MELISSA S	\$11,510.16	\$1,116.30	\$4,189.72	\$16,816.18
CANAVAN, IAN D	\$29,220.56	\$200.00	\$1,237.48	\$30,658.04
CARLE, ANN J	\$40,429.13	\$0.00	\$2,217.80	\$42,646.93
CARNEY, TRACY L	\$47,705.30	\$418.51	\$12,429.04	\$60,552.85
CARON, NANCIE A	\$87.00	\$0.00	\$0.00	\$87.00
CARPENTIER, KATHRYN M	\$85,870.62	\$0.00	\$3,899.45	\$89,770.07
CASE, STEPHANIE	\$1,402.50	\$0.00	\$0.00	\$1,402.50
CASHELL, JOHN M	\$87,719.00	\$0.00	\$16,118.09	\$103,837.09
CASTONGUAY, MELISSA J	\$36,791.01	\$2,512.76	\$13,367.12	\$52,670.89
CAVALLARO, CHRISTOPHER	\$26,910.40	\$688.05	\$4,669.08	\$32,267.53
CAYOT, DAVID	\$68,430.40	\$3,535.13	\$16,028.52	\$87,994.05
CHAMBERLAIN, ROBERT P	\$47,401.30	\$4,765.44	\$562.12	\$52,728.86
CHESNULEVICH, HARRY	\$97.88	\$0.00	\$0.00	\$97.88
CHEYNE, HELEN M	\$43,160.67	\$0.00	\$2,052.96	\$45,213.63
CIALEK, JOHN J	\$47,748.93	\$11,789.25	\$8,774.40	\$68,312.58
CLARENBACH, BRIAN S	\$39,491.40	\$14,716.32	\$8,814.24	\$63,021.96
CLARKE, DANIEL J	\$41,476.16	\$162.12	\$4,477.78	\$46,116.06
CLARKE JR, DANIEL J	\$40,280.70	\$7,478.94	\$1,074.56	\$48,834.20
CLAYDON, JOHN A	\$2,760.00	\$0.00	\$0.00	\$2,760.00
CLOUTIER, JOYCE	\$1,126.88	\$0.00	\$0.00	\$1,126.88
CLOUTIER, RONALD E	\$50,188.73	\$5,388.13	\$28,087.16	\$83,664.02
COBURN, LINDA	\$97.88	\$0.00	\$0.00	\$97.88
COLLINS, JOHN J	\$30,895.80	\$2,257.61	\$0.00	\$33,153.41
CONLEY, DANIEL M	\$65,340.16	\$1,509.81	\$14,296.88	\$81,146.85
CONLON, MARTIN	\$47,345.70	\$30,998.68	\$4,371.40	\$82,715.78
CONNOR, JAMES P	\$64,473.28	\$15,779.01	\$9,574.16	\$89,826.45
COOLEN, NATALIE C	\$36,758.40	\$577.50	\$0.00	\$37,335.90
CORCORAN, FREDERICK T	\$810.00	\$0.00	\$0.00	\$810.00
COREY, MICHAEL G	\$49,819.55	\$4,366.03	\$1,849.57	\$56,035.15
CORMIER, DAVID M	\$39,709.17	\$9,171.93	\$15,320.62	\$64,201.72
COSTA, MATTHEW A.	\$40,559.13	\$5,020.64	\$530.98	\$46,110.75
COULOMBE JR, CLAUDE	\$65,832.03	\$6,767.38	\$951.60	\$73,551.01
COUTU, ROGER E	\$3,200.04	\$0.00	\$0.00	\$3,200.04
CRAIG, DONNA M	\$123.26	\$0.00	\$0.00	\$123.26
CRANE, BENJAMIN W	\$45,754.80	\$19,510.96	\$6,145.30	\$71,411.06
CRAVEN, ERIN B	\$1,018.88	\$0.00	\$0.00	\$1,018.88
CRAVEN, KAELA L	\$1,329.94	\$0.00	\$0.00	\$1,329.94
CUMMINGS, ALLISON	\$64,466.56	\$4,607.92	\$8,547.40	\$77,621.88
DAIGLE, BRUCE	\$47,979.98	\$9,732.91	\$12,429.04	\$70,141.93

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DAVIS, MICHAEL	\$64,459.84	\$9,624.67	\$42,542.66	\$116,627.17
DEJACKOME, JESSICA R	\$4,833.00	\$0.00	\$0.00	\$4,833.00
DELLA-MONICA, GLENN	\$90.63	\$0.00	\$0.00	\$90.63
DEMANCHE, JON H	\$39,050.37	\$5,702.03	\$455.14	\$45,207.54
DENG, PHARITH	\$64,724.64	\$5,072.91	\$22,370.80	\$92,168.35
DEPLOEY, BRIAN J	\$48,077.29	\$2,903.93	\$16,362.60	\$67,343.82
DESMOND, KEVIN W	\$34,026.25	\$0.00	\$4,364.48	\$38,390.73
DESROCHERS, DEREK D	\$48,081.75	\$10,636.23	\$14,840.89	\$73,558.87
DHIMA, ELVIS Z	\$85,445.96	\$0.00	\$45.41	\$85,491.37
DINAPOLI, KEVIN J	\$85,175.90	\$4,252.60	\$24,933.93	\$114,362.43
DIONNE, ERIC M	\$55,924.53	\$5,796.50	\$2,682.18	\$64,403.21
DIONNE, TAD K	\$72,100.39	\$9,504.28	\$10,417.35	\$92,022.02
DOLAN, DANIEL S	\$64,459.84	\$9,694.09	\$13,004.41	\$87,158.34
DONAHUE, DANIEL F	\$49,751.20	\$4,007.56	\$1,336.81	\$55,095.57
DONOVAN, LISA E	\$1,134.13	\$0.00	\$0.00	\$1,134.13
DOWNEY, JASON C	\$64,598.96	\$6,980.08	\$19,319.52	\$90,898.56
DOYLE, BARBARA J	\$3,021.21	\$40.35	\$2,246.22	\$5,307.78
DOYLE, BRANDON	\$466.38	\$0.00	\$0.00	\$466.38
DOYLE, BRITTON A	\$3,076.14	\$0.00	\$0.00	\$3,076.14
DUBE, ALLAN	\$57,794.40	\$11,613.25	\$2,723.12	\$72,130.77
DUBE, GILLES J	\$48,075.51	\$6,663.15	\$396.42	\$55,135.08
DUBE, STEVEN	\$63,267.57	\$319.88	\$485.94	\$64,073.39
DUCHESNE, EDMUND A	\$61.63	\$0.00	\$0.00	\$61.63
DUMONT, MATTHEW A	\$5,300.00	\$0.00	\$0.00	\$5,300.00
DURAND, PHILLIP A	\$1,674.00	\$0.00	\$0.00	\$1,674.00
DURHAM, CALVIN P	\$0.00	\$0.00	\$960.00	\$960.00
DYAC, CHARLES E	\$79,070.31	\$11,967.92	\$3,367.48	\$94,405.71
ELLIS, AMANDA B	\$14,566.84	\$411.00	\$0.00	\$14,977.84
EMANUELSON, GREGORY A	\$4,610.00	\$0.00	\$0.00	\$4,610.00
EMMONS, WILLIAM E	\$0.00	\$0.00	\$108.24	\$108.24
FARRELL, SEAN J	\$430.10	\$0.00	\$0.00	\$430.10
FAULKNER, JEREMY M	\$60,673.64	\$7,795.16	\$0.00	\$68,468.80
FAY JR., ROBERT J	\$12,667.50	\$0.00	\$0.00	\$12,667.50
FAY-FLEURY, BRIANNE A	\$1,316.25	\$0.00	\$0.00	\$1,316.25
FERENTINO, JEFFREY T	\$29,014.38	\$8,058.64	\$5,940.59	\$43,013.61
FLEMING, JOSEPH E	\$7,708.50	\$0.00	\$0.00	\$7,708.50
FLYNN, MATTHEW B	\$18,650.00	\$0.00	\$1,550.00	\$20,200.00
FORRENCE, JESS	\$88,050.96	\$0.00	\$24,142.34	\$112,193.30
FREDA - BARROW, MICHELLE M	\$3,996.00	\$0.00	\$0.00	\$3,996.00
FRIEDMAN, AMY W	\$23,517.78	\$0.00	\$0.00	\$23,517.78
FULLER, SCOTT A	\$43,807.97	\$7,941.28	\$0.00	\$51,749.25

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GAGNON, ROBERT	\$44,630.08	\$0.00	\$530.98	\$45,161.06
GANNON, STEPHEN	\$82,445.76	\$9,763.63	\$14,621.48	\$106,830.87
GARON, MADELEINE	\$106.94	\$0.00	\$0.00	\$106.94
GENOVESE, BRYAN M	\$49,563.44	\$5,320.00	\$2,898.16	\$57,781.60
GIFFIN, CAROL T	\$13,738.11	\$0.00	\$606.80	\$14,344.91
GIRGINIS, FRANK A	\$5,500.00	\$0.00	\$0.00	\$5,500.00
GLENN, WARREN J	\$42,197.10	\$4,734.02	\$12,429.04	\$59,360.16
GLOWACKI, NATHAN D	\$49,993.68	\$5,276.63	\$10,405.04	\$65,675.35
GORA, ANDREW R	\$3,249.25	\$0.00	\$0.00	\$3,249.25
GOSSELIN, MICHAEL R	\$69,958.08	\$6,827.65	\$21,685.42	\$98,471.15
GOYAL, MEENAL	\$153.00	\$0.00	\$0.00	\$153.00
GRAHAM, DONNA L	\$47,876.04	\$4,622.29	\$12,429.04	\$64,927.37
GRAHAM, SARAH L	\$39,331.92	\$29,827.58	\$6,797.72	\$75,957.22
GRANT, LORI A	\$34,423.72	\$0.00	\$350.00	\$34,773.72
GRANT, MARGUERITE J	\$14,688.31	\$0.00	\$0.00	\$14,688.31
GREBINAR, KEVIN	\$81,736.45	\$19,801.24	\$20,404.07	\$121,941.76
GREENWOOD, TIMOTHY	\$47,233.26	\$5,111.68	\$2,688.89	\$55,033.83
GRELLA, FRANCES J	\$0.00	\$0.00	\$775.00	\$775.00
GUARINO, VINCENT R	\$83,413.36	\$0.00	\$6,488.11	\$89,901.47
HAERINCK, DENNIS	\$47,201.28	\$16,033.22	\$5,252.70	\$68,487.20
HAGGERTY, ROBERT	\$2,550.00	\$0.00	\$0.00	\$2,550.00
HANSEN, TODD M	\$59,512.42	\$2,525.28	\$31,476.93	\$93,514.63
HEBERT, CHERYL L	\$29,473.28	\$1,120.23	\$0.00	\$30,593.51
HEBERT, DAVID R	\$59,018.32	\$1,051.18	\$10,593.44	\$70,662.94
HEWEY, BRIAN K	\$16,541.10	\$0.00	\$0.00	\$16,541.10
HIFFLER, KIM SARA I	\$18,567.33	\$388.57	\$444.08	\$19,399.98
HOEBEKE, JOSEPH	\$71,399.60	\$8,842.80	\$15,388.40	\$95,630.80
HOLTON, CYNTHIA E	\$0.00	\$0.00	\$600.00	\$600.00
HOULE, RYAN P	\$1,200.00	\$0.00	\$0.00	\$1,200.00
HUNT, MATTHEW P	\$3,279.36	\$0.00	\$2,918.44	\$6,197.80
HURD, JOYCE	\$105.13	\$0.00	\$0.00	\$105.13
HUSSEY JR, KEVIN	\$47,904.34	\$10,232.51	\$19,798.72	\$77,935.57
INDERBITZEN, PAUL E	\$375.00	\$0.00	\$0.00	\$375.00
ISKRA, JAMIE L	\$58,096.11	\$169.60	\$10,593.44	\$68,859.15
JASPER, LAURIE A	\$9,756.74	\$138.00	\$0.00	\$9,894.74
JEFFERSON, COLLEEN A	\$46,558.24	\$6,199.07	\$5,609.30	\$58,366.61
JELLEY, DAVID	\$90.63	\$0.00	\$0.00	\$90.63
JOHNSON, MICHAEL V	\$2,563.00	\$0.00	\$0.00	\$2,563.00
KAEMPF, DOMINIQUE A	\$1,419.00	\$0.00	\$0.00	\$1,419.00
KAEMPF, SUSAN M	\$38,257.04	\$226.45	\$396.42	\$38,879.91
KATSIKIDES, CHARLES J	\$50,559.04	\$3,717.37	\$4,728.70	\$59,005.11

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
KAUFFMAN, KEVIN A	\$3,246.70	\$0.00	\$0.00	\$3,246.70
KEARNS, TIMOTHY	\$62,676.36	\$5,524.47	\$4,900.99	\$73,101.82
KELLER, MATTHEW	\$64,466.56	\$17,047.19	\$20,532.24	\$102,045.99
KENNEDY, JULIETTE D	\$42,455.93	\$0.00	\$656.89	\$43,112.82
KEW, WILLIAM J	\$52,714.56	\$6,803.77	\$21,354.88	\$80,873.21
KHALID, AISHA S	\$3,836.38	\$0.00	\$0.00	\$3,836.38
KIMBALL, SHERRIE J	\$42,275.31	\$110.43	\$5,715.84	\$48,101.58
KING, DUANE G	\$18,629.12	\$771.75	\$0.00	\$19,400.87
KIRKWOOD, DEBRA M	\$47,705.30	\$0.00	\$12,429.04	\$60,134.34
LABRIE, LISA M	\$73,338.89	\$0.00	\$3,477.52	\$76,816.41
LAFRENIERE, SHIRLEY R	\$105.13	\$0.00	\$0.00	\$105.13
LAMARCHE, ROGER	\$64,969.28	\$12,759.05	\$15,535.36	\$93,263.69
LAMBERT, BRITTNEY	\$2,976.21	\$0.00	\$0.00	\$2,976.21
LAMBERT, BROOKE E	\$22,041.40	\$0.00	\$0.00	\$22,041.40
LAMBERT, CODY T	\$18,650.00	\$0.00	\$1,642.16	\$20,292.16
LAMBERT, ERIC	\$48,713.29	\$14,108.84	\$2,174.45	\$64,996.58
LAMPER, TIMOTHY	\$0.00	\$0.00	\$17.73	\$17.73
LAPPIN, JAMES H	\$44,883.74	\$6,603.00	\$4,068.82	\$55,555.56
LAROCHE, VICTORIA L	\$1,064.25	\$0.00	\$0.00	\$1,064.25
LAVERY, ALYSON J	\$3,171.20	\$0.00	\$0.00	\$3,171.20
LAVERY, ANDREA L	\$1,930.50	\$0.00	\$0.00	\$1,930.50
LAVOIE, JASON	\$100,349.70	\$0.00	\$20,525.04	\$120,874.74
LAVOIE, PAMELA	\$12,980.09	\$0.00	\$219.60	\$13,199.69
LAWTON, KAREN MARIE	\$38,644.49	\$1,842.44	\$12,734.32	\$53,221.25
LEVASSEUR, RICHARD D	\$90.63	\$0.00	\$0.00	\$90.63
LEVASSEUR, SANDRA	\$1,148.63	\$0.00	\$0.00	\$1,148.63
LEVESQUE, KYLE M	\$39,331.92	\$1,380.80	\$1,719.52	\$42,432.24
LEVESQUE, SARAH A	\$4,143.17	\$0.00	\$0.00	\$4,143.17
LISCHINSKY, ADAM M	\$65,472.00	\$14,460.43	\$7,912.26	\$87,844.69
LLOYD, DEREK S	\$65,213.92	\$9,245.71	\$12,258.40	\$86,718.03
LUCONTONI, JASON	\$72,204.03	\$1,609.18	\$18,648.29	\$92,461.50
LUSZEY JR, THADDEUS	\$2,503.23	\$0.00	\$0.00	\$2,503.23
LYKANSION, DANNY J	\$37,277.36	\$852.00	\$0.00	\$38,129.36
LYON, LISA M	\$4,927.50	\$0.00	\$0.00	\$4,927.50
MACDONALD, GLADYS A	\$12,039.01	\$1,515.90	\$0.00	\$13,554.91
MACDONALD, SCOTT J	\$64,724.64	\$3,203.66	\$39,131.50	\$107,059.80
MADDOX, RICHARD J	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MADEIROS, WAYNE	\$41,476.16	\$0.00	\$10,077.60	\$51,553.76
MADI, SABRINA A	\$14,370.92	\$106.32	\$141.76	\$14,619.00
MALIZIA, STEPHEN A	\$106,954.12	\$0.00	\$12,429.04	\$119,383.16
MALLEN, MICHAEL	\$22,517.24	\$1,697.70	\$15,102.32	\$39,317.26

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MAMONE, SEAN	\$51,141.24	\$13,934.60	\$6,169.24	\$71,245.08
MARCOTTE, ALAN D	\$64,466.56	\$2,345.42	\$15,425.04	\$82,237.02
MARQUEZ, VALERIE	\$33,572.86	\$405.16	\$8,527.44	\$42,505.46
MARTEL, ELIZABETH L	\$41,479.36	\$1,066.50	\$0.00	\$42,545.86
MARTINEAU, HALIE A	\$376.25	\$0.00	\$0.00	\$376.25
MARTINEAU, MICHELE	\$495.00	\$0.00	\$0.00	\$495.00
MASCARO, KATHERINE M	\$25,320.96	\$624.63	\$1,780.24	\$27,725.83
MASSE, KARYN A	\$12,412.63	\$621.00	\$0.00	\$13,033.63
MATTHEWS, CHARLES E	\$64,055.01	\$0.00	\$13,367.12	\$77,422.13
MCELHINNEY, STEVEN C	\$65,723.36	\$9,654.18	\$14,600.85	\$89,978.39
MCGRATH, MARILYN	\$2,503.23	\$0.00	\$0.00	\$2,503.23
MCGREGOR IV, JOHN D	\$0.00	\$0.00	\$257.06	\$257.06
MCGREGOR, SAMANTHA L	\$16,138.51	\$0.00	\$0.00	\$16,138.51
MCINTOSH, SHARA M	\$5,032.50	\$0.00	\$0.00	\$5,032.50
MCMILLAN, JANA M	\$46,292.47	\$4,601.75	\$785.86	\$51,680.08
MCMULLEN, AMY S	\$31,833.42	\$0.00	\$0.00	\$31,833.42
MCSTRAVICK, PATRICK M	\$64,711.20	\$11,821.77	\$5,052.85	\$81,585.82
MEGOWEN, RACHELLE M	\$64,466.56	\$989.99	\$14,569.12	\$80,025.67
MELANSON, DONNA	\$39,323.84	\$209.59	\$11,612.80	\$51,146.23
MELANSON, RICHARD	\$56,779.00	\$11,282.12	\$2,547.62	\$70,608.74
MICHAUD, JAMES A	\$86,343.01	\$0.00	\$15,077.50	\$101,420.51
MIRABELLA, JOHN J	\$64,466.56	\$3,065.22	\$2,628.00	\$70,159.78
MORAN, KYLE L	\$2,324.00	\$0.00	\$0.00	\$2,324.00
MORGAN, BRIAN D	\$51,215.68	\$5,574.40	\$2,642.54	\$59,432.62
MORIN, DAVID S	\$77,513.37	\$11,524.45	\$19,351.56	\$108,389.38
MORIN, DUANE	\$55,917.77	\$12,495.08	\$21,552.32	\$89,965.17
MORIN, TAYLOR C.	\$35,664.96	\$3,657.18	\$3,956.08	\$43,278.22
MORRISSETTE, DIANE	\$35,983.68	\$0.00	\$10,593.44	\$46,577.12
MORRISSEY, PATRICK C	\$50,564.32	\$6,972.92	\$4,406.88	\$61,944.12
MORTON, COLBY J	\$50,559.04	\$1,450.16	\$1,414.32	\$53,423.52
MUDGE, LISA S	\$28,852.22	\$0.00	\$0.00	\$28,852.22
MULCAY, MICHAEL J	\$47,201.28	\$27,211.41	\$4,901.83	\$79,314.52
McGRAIL, JULIANNE M	\$3,046.90	\$0.00	\$1,500.00	\$4,546.90
NADEAU, BENJAMIN J	\$696.74	\$0.00	\$0.00	\$696.74
NAPPO, KAREN M	\$219.38	\$0.00	\$0.00	\$219.38
NICHOLS, PATRICIA A	\$3,200.04	\$0.00	\$0.00	\$3,200.04
NIVEN, MICHAEL R	\$71,326.17	\$9,383.92	\$14,258.40	\$94,968.49
NUTE, LISA A	\$85,870.65	\$0.00	\$13,367.12	\$99,237.77
O'BRIEN, BARBARA	\$26,168.85	\$0.00	\$0.00	\$26,168.85
O'BRIEN, JOHN J	\$87,490.25	\$0.00	\$10,593.44	\$98,083.69
O'SULLIVAN, PETER	\$4,092.00	\$0.00	\$0.00	\$4,092.00

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
OLESAK, WILLIAM	\$0.00	\$0.00	\$228.25	\$228.25
ORDWAY JR, ROGER C	\$32,415.60	\$47.61	\$12.73	\$32,475.94
PALMER, GEORGIA L	\$9,315.00	\$0.00	\$0.00	\$9,315.00
PAQUETTE, JAMES	\$61,372.68	\$11,717.47	\$2,977.47	\$76,067.62
PAQUIN, ANN N	\$97.88	\$0.00	\$0.00	\$97.88
PARADISE, KRISTEN M	\$34,127.71	\$97.50	\$0.00	\$34,225.21
PATINSKAS, MARILYN M	\$4,009.50	\$0.00	\$0.00	\$4,009.50
PATTERSON, BRIAN R	\$39,331.92	\$11,433.39	\$4,281.56	\$55,046.87
PERKINS, ANDREW W	\$39,377.52	\$7,301.30	\$4,495.44	\$51,174.26
PETAJA, ROSEMARY	\$4,130.85	\$0.00	\$0.00	\$4,130.85
PETERSON, CHRISTINA M	\$20,970.59	\$0.00	\$0.00	\$20,970.59
PETERSON, EDWARD P	\$56.00	\$0.00	\$2,128.00	\$2,184.00
PETTINATO, DENISE M	\$8,707.50	\$0.00	\$0.00	\$8,707.50
PIETRASKIEWICZ, MICHAEL J	\$55,312.34	\$0.00	\$0.00	\$55,312.34
PILAT, LOUIS S	\$880.00	\$0.00	\$0.00	\$880.00
PILLA, LINDA W	\$17,593.82	\$276.00	\$2,418.24	\$20,288.06
PILON, MARIA T	\$847.00	\$0.00	\$0.00	\$847.00
POOLE, HEATHER C	\$47,691.80	\$16,664.62	\$1,491.32	\$65,847.74
PROVENCAL, TOBY J	\$47,380.81	\$3,532.86	\$15,363.16	\$66,276.83
RANCOURT, TRACEY L	\$40,014.09	\$6,270.09	\$1,899.62	\$48,183.80
RICH, GREGORY C	\$48,583.68	\$23,692.37	\$6,126.76	\$78,402.81
RIEL, JENNIFER L	\$45,834.99	\$0.00	\$13,367.12	\$59,202.11
RILEY, KEVIN T	\$64,466.56	\$902.03	\$3,169.40	\$68,537.99
ROBERTS, HOLLY J	\$3,073.70	\$0.00	\$0.00	\$3,073.70
ROBERTSON, GAYLE A	\$0.00	\$0.00	\$318.32	\$318.32
ROBINSON, KELLY A	\$2,954.27	\$0.00	\$0.00	\$2,954.27
RODGERS, GARY	\$5,130.00	\$0.00	\$0.00	\$5,130.00
RODGERS, GARY J	\$0.00	\$0.00	\$230.00	\$230.00
ROSENSTEIN, GLENNA D	\$11,605.51	\$75.00	\$0.00	\$11,680.51
ROSSO, DONNA MARIE	\$0.00	\$0.00	\$84.09	\$84.09
ROWE, KRISTINE M	\$955.81	\$0.00	\$0.00	\$955.81
RUDOLPH, MICHELLE	\$10,104.37	\$0.00	\$0.00	\$10,104.37
SANDIN, VICTORIA	\$11,713.36	\$67.50	\$0.00	\$11,780.86
SANDS, JEFFREY S	\$46,429.73	\$3,661.46	\$15,300.70	\$65,391.89
SAUCIER, SPYROS S	\$1,215.00	\$0.00	\$0.00	\$1,215.00
SCHOFIELD, BRIAN T	\$17,934.00	\$5,412.23	\$5,310.38	\$28,656.61
SCOTTI, THOMAS R	\$65,631.20	\$149.58	\$5,123.40	\$70,904.18
SCURINI, VINCENT	\$374.00	\$0.00	\$0.00	\$374.00
SHANHOLTZ, LEONA	\$105.13	\$0.00	\$0.00	\$105.13
SITEMAN, MICHAEL	\$37,615.11	\$8,367.58	\$13,367.12	\$59,349.81
SITEMAN, SARA M	\$1,147.50	\$0.00	\$0.00	\$1,147.50

Town of Hudson, NH
Employee Earnings
January 1, 2015 to December 31, 2015

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
SMALL, DUSTIN E	\$4,240.80	\$82.00	\$0.00	\$4,322.80
SMITH, DEBRA	\$3,225.75	\$0.00	\$0.00	\$3,225.75
SNYDER, KEITH	\$6,058.00	\$0.00	\$0.00	\$6,058.00
SOJKA, ANNE L	\$99.69	\$0.00	\$0.00	\$99.69
ST. GELAIS, HECTOR A	\$27.00	\$0.00	\$0.00	\$27.00
STAFFIER-SOMMERS, DONNA L	\$43,160.64	\$582.69	\$5,338.74	\$49,082.07
STICKNEY, DOREENA M	\$38,256.97	\$0.00	\$12,429.04	\$50,686.01
STICKNEY, JUSTIN R	\$1,092.00	\$0.00	\$0.00	\$1,092.00
STODDARD, DEBRA A	\$112.38	\$0.00	\$0.00	\$112.38
STONE, DAEGHAN M	\$2,344.89	\$0.00	\$0.00	\$2,344.89
STUART, DANI-JEAN	\$36,334.32	\$2,683.01	\$10,593.44	\$49,610.77
STYS, JAMES K	\$0.00	\$0.00	\$35.18	\$35.18
SULLIVAN, THOMAS	\$51,530.52	\$36,531.59	\$30,472.22	\$118,534.33
SWAN, KELLEY A	\$5,909.86	\$0.00	\$0.00	\$5,909.86
SWEENEY, CHRISTINA D	\$18,443.40	\$0.00	\$0.00	\$18,443.40
TESSIER, JOSEPH D	\$67,876.09	\$161.55	\$19,518.32	\$87,555.96
THIBODEAU, MURIEL	\$38.06	\$0.00	\$0.00	\$38.06
TICE, SCOTT J	\$90,300.94	\$0.00	\$14,945.22	\$105,246.16
TOLLEFSON, THOMAS J	\$1,446.50	\$0.00	\$0.00	\$1,446.50
TONEY, TYLER S	\$18,650.00	\$0.00	\$0.00	\$18,650.00
TOPPER, MATTHEW G	\$49,812.64	\$2,076.25	\$9,612.68	\$61,501.57
TOUSIGNANT, ROBERT	\$58,941.32	\$137.69	\$23,462.61	\$82,541.62
TRACY, JUSTIN A	\$31,153.56	\$2,158.02	\$3,472.60	\$36,784.18
TRIOLO, JOSEPH	\$47,593.28	\$1,264.06	\$530.98	\$49,388.32
TWARDOSKY, JASON A	\$65,800.38	\$20,522.41	\$4,993.10	\$91,315.89
TWARDOSKY, REBECCA C	\$6,850.49	\$0.00	\$461.86	\$7,312.35
UDICE, CASSIDY R	\$3,244.33	\$0.00	\$0.00	\$3,244.33
VACHON, MICHELLE E	\$47,147.30	\$0.00	\$14,275.12	\$61,422.42
WEAVER, PATRICK M	\$6,688.69	\$0.00	\$0.00	\$6,688.69
WEBSTER, GARY	\$31,203.63	\$0.00	\$5,143.77	\$36,347.40
WEDGE JR, JOSEPH P	\$2,216.26	\$0.00	\$0.00	\$2,216.26
WETMORE, AMANDA M	\$1,185.00	\$0.00	\$0.00	\$1,185.00
WHITNEY, ZACHARY D	\$13,437.84	\$56.94	\$1,682.72	\$15,177.50
WILLIAMSON, JOYCE	\$368.88	\$0.00	\$0.00	\$368.88
WILSON, KATHLEEN	\$45,718.41	\$792.12	\$12,429.04	\$58,939.57
WINSOR, ALAN	\$41,469.12	\$21,397.98	\$4,375.63	\$67,242.73
YATES, DAVID	\$54,999.40	\$0.00	\$10,147.60	\$65,147.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C00253	17 Hudson Associates, LP	16,093.46
L00597	188 Concord Street Realty, LLC	790.00
T01719	2-Way Communications Service, Inc.	10,229.68
F00272	50 Lake Street Realty, LLC	795.00
A00114	A B Aquatics, Inc.	800.00
G00796	A Good Time D.J.'s, LLC	1,875.00
A01943	A Sons Construction	5.35
A02570	A Yankee Line, Inc.	7,772.00
A01939	A. S. A. P. Fire & Safety	1,513.50
A00135	A/D Instrument Repair, Inc.	522.00
S01537	A-1 Exterminator's Inc.	1,584.00
A00100	AAA Police Supply	8,828.00
TV0818	AAA Realty LLC	4,569.24
A00137	Abbott Laboratories	988.08
A00138	Abbott Masonry	1,000.00
A00370	Access A/V	32,963.60
A00375	Access Data	1,959.00
A00385	Accountemps	13,409.67
A00405	Accurate Instrument Services	4,921.00
A01612	Ace Printing Company	24,829.20
TV0903	Adair, Tracey	150.00
A00503	Adams, Kenneth	303.20
A00540	Adamson Industries	3,370.95
A00132	Ademero, Inc.	1,780.20
A00136	ADT Security Services, Inc.	1,266.60
A00144	Advanced Electronic Design Inc.	16,335.00
A00150	Advantage Tennis Inc.	6,267.00
A00664	AFSCME Council #93	18,216.00
A00667	AGT Battery Supply, LLC	1,240.73
A00669	Aguiar, Debra	725.00
A00672	Air Cleaning Specialists	3,810.74
A00670	Airex Corporation	286.31
TV0854	Albert, William & Mary	13.20
A00715	Alec's Shoe Store, Inc.	4,974.45
A00728	Alert - All Corporation	808.50
A00730	Alexis Fire Equipment Company	195,195.51
TV0892	Align Credit Union	202.57
A00773	All State Fire Equipment	610.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
A00765	Allard, Craig S.	190.00
A00767	Allen, Angela	223.83
A00784	Allison, Brian	858.00
A00789	Alpert, Rebekah	190.00
A00800	Alternative Logistics, Inc.	4,109.26
TV0942	Alumbaugh, Kevin	27.19
A00812	Amazon.com	15,521.65
A00872	American Flagging & Traffic Control	7,396.09
A00883	American Humane Society	31.94
A01095	American Red Cross	5,000.00
A00808	America's Pets, LLC	558.59
TV0954	AMR Real Estate	239.24
A01630	Amsterdam Printing & Litho	300.53
A01775	Anger Welding & Equipment Inc.	575.90
A01757	Anger, Joseph	67.36
A01780	Animal Care Equipment	157.21
A01786	Animal Control Officers Assoc of NH	40.00
A01830	Anne's Country Florals, Inc.	511.85
A01840	Antifreeze Technology Systems	550.00
A01863	Apco International, Inc.	419.00
A01872	Appraisal Institute HQ	340.00
A01887	APS Lighting & Sound - A/V	332.00
A01905	Aquatic Control Technology, Inc.	56,700.00
TV0906	Arbasetti, Michael	24.28
A01910	Arc Electrostatic Painting Company	8,312.50
A01907	Arc Source Welding Equipment &	1,071.55
A01925	Area News Group	10,592.17
A01931	Arrow International	2,367.04
A01933	Arsenault, Mary E.	60.00
A01268	ASCAP	335.00
TV0951	A-Sons Construction	73.69
A02001	AT&T	1,473.67
A02002	AT&T Mobility	1,202.23
A01967	Atlantic Safety Products	413.45
A02390	Auto Zone	4,559.10
A02385	AutoSound	249.00
A02551	Avery, William	992.82
B00077	B & H Photo-Video	13,881.03

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00080	B & S Locksmiths, Inc.	94.69
B00125	BAC Tax Services	1,901.80
B00174	BAHR Sales Inc.	6,209.78
TV0929	Baker, Beth	55.00
B00187	Baker, Jessica	227.00
B00198	Balukonis, Paul E.	2,993.15
TV0907	Bancroft, Daniel & Barbara	16.50
TV0913	Barbara Tranfaglia	24.44
TV0893	Barker, Robert & Nicole	22.10
B00367	Barry, Emily	162.00
B00377	Barry, Patricia	359.25
TV0812	Bastian, Adam & Katherine	13.21
B00600	Bastille, Ronald	1,200.00
B00632	Batteries Plus	387.57
B00635	Bauchman's Towing Inc.	370.00
TV0880	Baxter, Robert	23.89
B00644	BayRing Communications	23,131.11
B00070	B-B Chain Company	956.50
TV0836	Bean, Geraldine	16.39
TV0831	Beaudoin, Kerry	40.00
B00665	Beaulieu, Cheryl	343.65
B00667	Beaulieu, Thomas	50.00
B00700	Beike, John	33.32
TV0950	Bel-Air Realty Trust	13.22
TV0932	Ben Dizoglio	25.00
TV0945	Bennett, Tracy	44.48
B00736	Ben's Uniforms	1,806.98
B00741	Benton, Stephen R.	1,873.41
B00765	Bergeron Protective Clothing, LLC	53,646.33
B00827	Berube, Todd	70.00
B01020	Big Brothers / Big Sisters of	3,000.00
B01025	Bill Cahill's Super Subs	1,519.35
B01035	Bisbing, Pamela	83.14
TV0834	Bishop, Sharon	14.48
B01081	Bit Direct Inc.	155.17
TV0024	Blaisdell, Laura	100.00
B01242	Blue Seal Feeds & Needs	110.00
B01287	Bobcat of New Hampshire	11,963.14

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G01349	Body Armor Outlet, LLC.	9,409.81
B01325	Boisvert, Priscilla	1,461.30
B01339	Bolduc, Robert	300.00
B01341	Bolduc, Trevor D.	140.00
TV0808	Bond, Karl	2,182.41
B01363	Border Area Mutual Aid Association	25.00
B01453	Boston & Maine Corporation	225.00
B01380	Boston Red Sox	1,290.00
TV0843	Bou, Meera	15.85
B01500	Bound Tree Medical, LLC	18,337.44
B01483	Bourque, Kenneth	260.00
TV0939	Bowen, Keith	80.00
B01616	Bowen, Lori	546.59
B01770	Boyer, Norman C.	1,950.00
TV0937	Brackett, Janis	71.50
B01727	Brandt Instruments Inc.	172.00
TV0958	Breault, Robert	19.68
TV0957	Brennan, Elisa	60.00
B02001	Brewer, John A.	1,600.15
B02003	Brian Mason Electric	66,738.65
B02007	Bridges	4,000.00
B02195	Bristol Harbor Inn	949.20
B02076	Brousseau, Gerard J.	745.17
B02078	Brower, John P.	212.50
B02079	Brower, Zachary	155.00
B02227	Brownells, Inc.	533.10
B02246	Brownrigg, Samantha	230.00
B02256	BROX Industries, Inc.	878,608.34
TV0795	Buck, Lori A.	64.91
B02320	Budget 1 Hr. Sign Center	65.00
TV0785	Buice, Wendy	30.00
B02324	Bujnowski, Phyllis	925.00
B02325	Bulldog Fire Apparatus, Inc.	3,738.90
B02750	Bureau of Education & Training	1,200.00
B02780	Burns Hill LLC	9,845.00
TV0852	Butcher, Nathan	27.19
TV0821	Butland, Adam & Leanna	40.39
B02805	Butler, Kate	3,776.80

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B02803	Buxton, Michael	130.37
B00640	Byrd, Betty	58.24
TV0827	Byrne, Gail & Leonard	948.15
C00077	C. H. I. P. S.	3,000.00
C00185	Cafua Management Co., LLC	75.00
TV0946	Calhoun, Randy	3.51
C00275	Camerota Truck Parts	30,384.97
S01327	Camso USA Inc.	1,352.08
B00060	Candace Brickey	17.97
C00335	Canobie Lake Park Corporation	5,382.00
C00336	Canon Solutions America, Inc.	285.00
C00337	Canon Solutions America, Inc.	3,112.01
C00339	Canon Solutions America, Inc.	232.50
C00425	Capital Alarm Systems, Inc.	1,866.80
C00430	Capitol Fire Protection Co., Inc.	2,706.00
C00607	Carpentier, Kathryn	1,831.13
C00618	Carpet Creations	185.00
C00645	Carter, Dolores J.	784.82
TV0901	Carter, Tracy	40.00
C00657	CASA of NH	500.00
C00658	Cashell, John	1,555.71
C00668	Caterpillar Financial Services Corp	35,791.70
C00660	Cayot, David	1,574.49
C03110	CBC Innovis	505.50
S01126	CDM Smith, Inc.	2,750.00
C00050	CDW Government, Inc.	39,577.29
C00899	Central Equipment Company	383.00
C01010	Central Paper Products Co.	2,953.14
C01015	Central Realty, Inc.	17.55
C00775	Cerasoli, Raymond E.	442.00
C00777	Cerra, Joseph J.	135.00
C01043	Chadwick-BA Ross, Inc	11,300.12
C01055	Chalk, Charles	2,499.90
C01051	Chamberlain, Robert	215.97
C01083	Chandler, Ron	1,796.00
C01098	Chaput, Everett	2,396.58
TV0963	Chaput, Raymond	25.00
C01100	Charles & Cross Street Assoc., LP	4,145.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C01251	Chemserve Co., Inc.	20,795.85
C01261	Cheyne, Helen	174.39
C01266	Chick Beaulieu, Inc	600.00
C01268	Child Advocacy Center of	3,000.00
TV0858	Childress, Leila	19.80
TV0914	Christine Scarbro	19.53
C01599	Chunky's Cinema	1,186.92
C01605	Cialek, John	158.32
C01641	Cintas Corporation No.2	1,825.15
C01640	Cintas First Aid & Safety LOC#779	281.55
C01670	CitiMortgage, Inc.	1,169.05
C01664	Citizens Bank	38,685.13
C01671	City of Boston	500.00
C01691	Clark, Chase	200.00
C01701	Clarke, Daniel	496.39
C01702	Clarke, Daniel J.	226.32
C03000	CLD Consulting Engineers, Inc.	153,931.06
C01736	Clean Monster LLC	323.00
C01845	Cloutier, John	40.00
C00100	CMS Communications, Inc.	1,360.70
C01926	Coast Maintenance Supply Co, Inc.	444.20
C01970	Cognitive & Behavior Therapies	1,600.00
TV0845	Colburn, Kathryn	6.60
C01991	Cole, Patricia M.	784.82
C02225	Collins, Sylvie L.	2,040.00
C02229	Colonial Ford, Inc. of Plymouth	151,916.00
C02333	Comcast	13,965.91
C02341	Commission of Accreditation	6,373.96
C02342	Commonwealth of Massachusetts	10.00
C02389	Community College System of N.H.	350.00
C02504	Concrete Systems Inc.	8,347.50
C02517	Conley, Daniel	505.28
TV0895	Conlon, Eileen	55.23
C02522	Conlon, Martin	591.06
TV0869	Connors, Lee	40.00
TV0885	Conroy, Kevin & Lynn	2,735.63
C02698	Construction Services of N H, LLC	3,284.68
C02763	Continental Paving Inc.	30,868.24

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C02771	Contoocook River Canoe	340.20
C02775	Control Technologies	6,872.74
C02860	CopQuest Public Safety	761.25
C02926	CoreLogic Real Estate Tax Service	10,640.84
C06408	Cormier, David	70.00
C02935	Cormier, Roland	500.00
C02950	Corriveau - Routhier, Inc.	251.52
C02956	Costa, Matthew	114.20
C03021	Coulombe, Claude	237.00
C03045	Country Barn Motel	1,534.04
C03050	Country Brook Farms	10,395.95
C03074	Couronis, Jim	808.00
C03081	Couturier, Tom	546.00
C03091	CP Management	832.00
C03088	Cranmer, Thomas	225.00
C03086	Crash Data Group, Inc.	899.00
TV0881	Crawford, Karen	30.00
C01395	Creative Product Sourcing, Inc.	2,329.78
C03101	Cremation Society of NH	1,750.00
TV0868	Crivac, Karen	40.00
TV0898	Crockett, Christine	3.30
C03160	Croninger III, Fred H.	625.00
TV0904	Crow, Stephen & Heather	503.36
TV0819	Cryogenic Manufacturing Co., LLC	7,726.26
C03250	CTC Envision Home Theater	74.90
C03470	Cummings, Allison	473.06
C03605	Curtis Hydraulics	1,843.75
C03700	Cuvellier, Richard	80.00
C04050	Cybercomm Inc.	14,432.91
D00070	D & R Towing Inc.	181.00
D00072	D & S Custom Covers	812.00
TV0833	Dacosta, Jillian	13.96
D00331	Daigle, Bruce	217.00
TV0857	Daley, Neil	79.99
D00385	Dana Drive LLC	875.00
TV0915	Dana Marc Sion	91.50
D00405	Daniel Webster Council, Inc.	415.00
TV0917	Darlene L'Italien	3.30

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00407	Dastou, Bill	1,716.00
D00420	Dave's Septic Service Inc.	7,158.50
TV0311	Davila, Luis	759.60
D00444	Davis Funeral Home	700.00
D00447	De Lage Landen Financial Serv. Inc.	16,596.13
D00477	DeAngelis, Paula	3,476.50
D00476	Dearborn, Joan	1,800.00
D00507	Deco, Inc.	7,359.90
TV0832	Deely, Keith	40.00
D00514	Dell Marketing L.P.	40,142.96
D00515	Dell SonicWall Services	120.00
D00522	Dellea-Messiner, Ingrid	31.17
D00535	Deluxe Business Checks	175.47
D00547	Demanche, Jon	101.40
D00541	Demers Ambulance	73.84
D00543	Deng, Pharith	4,307.58
D00558	Dennis Haerinck	250.00
D00557	Dennis K. Burke, Inc.	292,607.70
D00560	Denron Plumbing & HVAC, LLC	80,989.00
D00571	Dependable Lock Service, Inc.	554.00
D00573	DePloey, Brian	99.99
D00577	Derhak, Kevin W	325.00
D00580	DeRosa, Philip	50.00
TV0910	Dery, Robert	190.00
D00591	Desmond, Kevin	230.83
D00590	Desrochers, Derek	480.00
D00630	Dhima, Elvis	180.90
D00650	Diazit Company, Inc.	150.47
TV0920	Diccico, Ryan	40.00
D00720	Dick Doherty Comedy Productions	2,000.00
D00780	Dig Safe System, Inc.	4,284.12
D00786	Digital Federal Credit Union	10.34
TV0882	Dillian, Matthew	40.00
D00842	Dionne, Eric	164.50
TV0927	Diprizio, Carlo & Gabriella	150.00
D00869	DLT Solutions	1,995.18
D00876	Dobens, David K.	1,461.30
D00883	Doherty, Ronald G.	104.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00897	Donovan Equipment Co., Inc.	9,079.28
D00899	Donovan Spring Co., Inc.	13,465.96
TV0829	Dooley, John	30.00
TV0838	Dougherty, Michael	162.87
O00555	Doward, Roger A.	451.70
D00940	Dowd, David W. Jr.	1,310.00
D00944	Dowd, Jackson	40.00
D00975	Downey, Jason	7,054.44
D00977	Doyle, Barbara	715.99
D00980	DP and Sons Autobody and Repair	2,394.76
D01046	Draper, Dana C.	468.00
D01298	Drummond Woodsum & MacMahon	13,300.62
D01305	Dube, Gilles	435.00
D01315	Dube, Steve	936.65
TV0839	Dudas, Mark	9.90
D01677	Dumont III, Leo A.	250.00
TV0856	Dunn, Debbie	29.78
TV0879	Dupont, David & Maureen	81.27
TV0815	Dutton, Shirley	32.79
D02115	Dyac, Charles	276.19
E00069	Eastern Minerals, Inc.	93,815.69
E00101	Eastern Propane	290.00
E00104	EastPoint Lasers	1,551.00
E00106	Eaton, Gail	3,033.00
E00117	Eaton, Patricia	24.00
E00200	Electric Light Company	29,277.50
E00202	Electric Sheep Fencing, LLC	500.00
E00221	Elite K-9, Inc.	1,417.64
E00335	Emmons, William	472.70
TV0955	Enterprise FM Trust	292.50
E00422	Energy North Propane, Inc.	337.40
E00501	Enpro Services of Maine	4,328.00
E00496	Enterprise Bank	2,482.40
E00495	EPA, LLC	523.77
E00725	Esco Awards	234.00
E00736	ESRI	2,400.00
TV0887	Estate of Stephen Carey	888.32
E00759	Everett J. Prescott, Inc.	29,797.49

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
E00764	Eversource Energy	231,078.60
E00855	Exacom Inc	7,838.00
F00116	F & M Appraisal, LLC	1,000.00
F00080	F.B. Hale	5,550.00
F00120	F.W. Webb Company	55.68
F00123	FairPoint Communications	74,704.93
G01430	Family Promise of Greater Nashua	3,000.00
TV0798	Farrar, Deborah & William	40.18
F00130	Farris, Arthur	518.00
TV0956	Fasano, Fred	9.90
F00131	Fastenal	31.92
F00140	Faulkner, Jeremy	359.60
F00200	Federal Express Corporation	371.74
F00230	Felix Septic Service, Inc.	420.00
F00238	Fences Unlimited, Inc.	2,950.00
F00240	Fenerty, Stacy Sisson	55,012.00
F00264	Ferentino, Jeffrey	428.80
F00265	Ferlan, John	225.00
F00266	Fernandes, Donald	125.00
F00297	Fingerprint America, Inc.	653.00
F00308	Fire Alarm & Safety Technologies	1,673.80
F00365	Fire Tech & Safety of N.E.	3,309.98
F00367	Firematic Supply, Inc.	810.13
F00363	Fireside Inn	2,936.99
F00421	First Student Inc.	13,125.00
F00426	Fisette Small Engine	586.85
R00580	Fisher Auto Parts	229.80
F00762	Fleet Ready Corporation	12,652.80
F00761	Fleetmasters, Inc	13,977.49
F00760	Fleetpride, Inc.	3,361.11
F00825	Flowers On The Hill	68.00
TV0961	Fokas, Christopher J.	3,000.00
TV0742	Foley, David D.	856.45
TV0792	Follansbe, Russell	18.49
F00998	Foltz, Terry	583.00
F01020	Ford Motor Credit Company	91,334.96
F01016	Ford of Londonderry	20,927.98
F01023	Forensic Consulting Associates	1,200.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00850	Formax	337.50
F01050	Forrence, Jess	237.70
TV0840	Forsythe, Steve	23.10
TV0191	Francoeur Family Trustee	675.00
TV0934	Francoeur, Cynthia	1,103.00
F01190	Franklin Paint Co., Inc.	1,721.87
F01560	Freightliner of NH, Inc.	886.65
F01650	Friend Lumber	807.25
F01740	FSP Books and Videos	575.19
TV0786	Fulmer, Cyndi	100.00
F01920	Future Supply Corporation	17,445.04
W00815	G. H. Berlin Windward	5,837.17
TV0859	G. Hurd & Son Construction LLC	9.90
G00182	Gagnon, Tracy	37.76
TV0823	Gainey, Cheryl	400.00
G00200	Gall's, an Aramark Co., LLC	916.80
G00256	Galvin, Keith J.	176.00
G00354	Garabedian, Victor	494.00
G00378	Garaventa USA, Inc.	73.72
G00350	Garcia, Angel	1,280.00
G00381	Gardner-Connell, LLC	974.21
G00359	Gate City Fence Company, Inc.	25,438.00
G00372	Gate City Plumbing	1,492.50
G00363	Gateways Community Services	2,000.00
G00423	Gedzuin, Patricia A.	1,215.00
TV0905	Geilen, Roger	30.50
TV0846	Gelinas, Maureen	6.60
TV0930	Gelineau Revocable Trust	341.47
TV0820	Gendron, Adeline J.	5,745.72
G00475	Gendron, Richard E.	2,499.90
TV0791	Gendron-Martin, Elena	22.64
G00500	General Code Publishers	2,769.42
G00538	Genie Sales	123.95
G00742	George R Cairns and Sons, Inc.	8,844.75
G00707	George Wiley Consulting Group, Inc.	1,158.00
G00705	George's Apparel Inc.	487.50
G00708	Georgoulis Roofing &	1,461.25
TV0855	Geulakos, James & Cynthia	3.30

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G00060	GFWC - Hudson Jr. Woman's Club	1,716.25
G00061	GFWC Hudson Community Club	406.00
TV0918	Ghalashahi, Hossein	153.76
G00720	Gilbert Driveline Services & Supply	176.30
G00737	Gilbert, Charles L.	1,822.75
TV0923	Gilman, Dorothy	17.98
TV0872	Glen, James & Teri	12.33
G00781	Glenzer-Thomas, Jared	60.00
TV0867	Glover, Barbara	69.00
G00797	Gold Title, PC	4,169.37
G00798	Goldberg, Kyle	2,856.00
G00800	Goodale's Bike & Ski, Inc.	162.74
TV0847	Gopichandran, Kaviraja	47.60
G00875	Govconnection, Inc.	25,288.40
G01091	Government Finance Officers Assoc.	160.00
TV0947	Gowdy, Donald	10.69
G01250	Graham, Donna	654.95
G01257	Grainger	6,586.77
G01325	Granite State Chapter, IA EI	175.00
G01329	Granite State Concrete	2,880.00
G01330	Granite State Designers &	34.00
G01335	Granite State Glass	1,520.00
G01342	Granite State Minerals, Inc.	68,761.66
G01355	Granite State Stamps, Inc.	147.92
G01413	Gray's Contracting	1,400.00
G01417	Great Eagle Motel	75.00
TV0324	Great East Title Services	1,776.61
K00808	Greater Nashua Council	2,000.00
G01431	Greater Nashua Mental Health Center	9,000.00
G01432	Grebinar, Kevin	1,101.48
G01435	Green - Key Horticultural Services	355.00
G01480	Greenwood, Timothy	157.94
G01495	Grella, Derek	240.00
G01520	Griego, Gabriel L.	325.00
TV0788	Grohosky, Claudette	76.50
G01750	Guarino, Vincent	560.59
G01760	Guest Services	417.03
G00700	GZA Geoenvironmental, Inc.	24,830.39

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0801	H & B Berggren LLC	4,162.10
B01450	Hage Hodes	154,246.35
H00175	Hallmark Health Visiting Nurse Asso	50.00
H00181	Hallowell, Bruce	13.99
H00303	Hampshire Fire Protection Co., Inc.	229.00
TV0837	Hanson, Wayne	33.79
H00428	Harbor Homes, Inc.	3,000.00
H00450	Harold Estey Lumber, Inc.	2,175.00
H00522	Harris Computer Systems	53,865.55
H00524	Harris Equipment Repair Service Inc	83.00
H00520	Harris, A.H. & Sons, Inc.	1,098.68
H00510	Harris, Steve	598.00
H00531	Harrison Shrader Enterprises LLC	12,069.04
H00528	Harry W. Wells & Sons Inc.	2,943.32
H00565	HealthTrust	2,176,463.26
H00572	Healthy At Home, Inc.	600.00
H00570	Heating Specialties of NH, Inc.	62.14
H00611	Heritage Crystal Clean	195.71
H00609	Hess Communication Services, Inc	6,200.00
H06222	Higgins Office Products, Inc.	2,131.64
H00677	Hillsborough County	50.00
H00678	Hillsborough County Treasurer	2,306.93
H00854	Hillsborough County Treasurer	3,163,359.00
H00855	Hillsborough County Treasurer	1,899.10
H00864	Hillyard	495.07
H00860	Hilti Inc.	381.92
H00905	Hi-Way Safety Systems, Inc.	30,287.74
TV0816	Hodgdon, Peggy L.	26.40
TV0896	Hodson, Cindy	40.00
H00980	Hoebeke, Joseph	146.95
TV0803	Hogan, Debra	100.00
H00984	Hogan, Michael	202.00
H00991	Holmes, Timothy R.	50.00
H00995	Holt, Elizabeth	743.90
H01021	Home Depot Credit Services	9,823.97
H010552	Home, Health & Hospice Care	16,000.00
H01058	Homes of NH Realty	5.35
TV0809	Horsley, Sylvia	1,886.39

**Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0962	Houdagba, Peirre	500.00
TV0807	Hould, Gregory & Lisa	2,341.79
H01227	Howard P. Fairfield, LLC	30,161.70
TV0871	Hubert, David	7.52
H01350	Hudson Animal Hospital, Inc.	1,809.22
H01445	Hudson Chamber of Commerce, Inc.	830.00
H01450	Hudson Cycle Center	41.00
H01480	Hudson Firefighter's Relief	385.81
H01736	Hudson Monuments, Inc.	1,550.00
H01754	Hudson Police Employee Association	25,327.00
H01756	Hudson Police Relief Association	320.00
H01755	Hudson Police, Fire and	3,621.00
H01786	Hudson Post #48	1,500.00
H01822	Hudson Postmaster	500.00
H01838	Hudson Quarry Corp.	3,989.59
H01950	Hudson School District	33,745,378.39
H01980	Hudson Small Engine	1,172.00
H02200	Hudson Trophy Company	6,508.00
H02250	Hudson True Value Hardware	8,928.05
TV0924	Hudson, Kenneth	44.50
H02450	Humane Society for Greater Nashua	250.00
H02556	Hunt Company, Inc.	499.98
H02557	Hunt, Norman	64.00
H02552	Huntress Uniforms	724.35
H02560	Husband, Wayne R.	60.00
H02562	Hussey, Kevin, Jr.	263.27
I00154	I.C. Reed & Sons, Inc.	600.00
I00015	IAAO	615.00
I00805	IACP - Membership	150.00
I00025	IAFC	264.00
TV0965	Iby, David	33.00
I00150	ICMA Retirement Trust - 457	115,277.81
I00234	Ikon Financial Services	1,462.04
I00193	IM Wireless	109.97
I00290	Independent Electric Supply	45.24
I00035	Inderbitzen, Paul	408.95
I00744	Industrial Cleaning Products	29.95
I00755	Industrial Protection Services, Inc	2,455.08

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
I00759	Infantino, Scott	1,284.00
I00760	Information Management Corporation	1,300.00
H00297	Ink Outside The Box	5,880.00
I08012	International Code Council	323.95
I00806	International Code Council, Inc.	175.00
I00817	Interstate All Battery Center	681.93
I00842	Intoximeters	198.50
I00195	IPMA Assessment Services	2,372.50
I00900	Irwin Marine	2,715.73
I00901	Iskra, Jamie	215.50
J00093	J&J Heating & Air Conditioning Inc.	551.00
J00100	J. S. Towing Connection	310.00
J00040	J.C. Schultz Enterprises, Inc.	92.36
J00165	JAK Industrial Products	15,000.00
P00160	James Paquette Carpentry	643.00
TV0804	Jan Prochazka	100.00
J00200	Jasper Corporation	1,125.00
J00252	Jay-Mor Enterprises, Inc.	1,520.98
J00360	Jefferson, Colleen	99.76
J00070	JLC Books	39.95
J01225	Jones, Alice	54.17
TV0794	Jones, Daniel	41.30
J01230	Jones, Fabian	1,103.00
J01495	Jordan Equipment Co.	20,546.63
TV0877	Julien, Kenneth	76.69
TV0630	K & M Developers, LLC	41.69
TV0908	K. McAlister Revocable Trust	47.43
K00031	Kaempf, Dominique	48.00
N03588	Kamco Lock Solutions	504.90
TV0828	Kannard, Tiffany	54.50
K00064	Kansas State Bank	106,572.43
TV0933	Karin Romano	25.00
K00067	Kase Printing, Inc.	3,995.00
TV0936	Kashulines, Richard	22.02
TV0944	Katsirebas, Janis	178.00
K00070	Katsohis, Gregory	579.51
K00086	Katsoulis, Nicholas	1,000.00
K00340	Keller, Matthew	587.71

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R00456	Ken Allis	500.00
K00415	Kenison, Bruce A.	555.00
K00440	Kennedy, Juliette	500.24
K01137	Kinney Towing & Trans. Inc.	1,875.00
K01160	Kipnes, Linda	129.00
G01249	Kirkwood, Debra	100.00
TV0377	Kish, Louise	99.27
K01240	Konica Minolta Business Solutions	2,822.87
K01241	Konica Minolta Business Solutions	666.50
K01257	Kostro, Kyle	96.00
K01299	Kronos Inc.	1,226.10
K01325	Kuzmick, David	240.00
L00070	Labrie, Lisa	1,080.99
L00091	Laerdol Medical Corp.	369.75
TV0875	LaFleur Revocable Trust	73.01
L00096	Laforge, Stephen	1,582.00
L00154	Lambert, Brittany	64.00
L00153	Lambert, Connor	134.00
L00170	Lambert, Taylor	177.00
L00175	Lamonica, Tony	840.00
L00212	Lamprey Healthcare	8,000.00
TV0841	Lapham, Jeff	4.41
TV0822	Laroe, Jill	40.00
L00258	Latham, Rick	52.00
L00347	Lavoie, Jason	99.84
L00277	Lawton, Karen	136.99
TV0931	Lee, Cori	75.50
L00388	Lemon, Areanna	200.00
L00393	Lemonade.net	300.00
L00455	Leone, John	109.00
L00450	Lereta, LLC	331.01
TV0842	Levesque, Christin	27.19
TV0861	Levesque, Luke	100.45
L00515	Levesque, Ted	587.00
L00533	Levine, Matt	884.00
L00410	LexisNexis	5,221.85
L00397	Lexisnexis Matthew Bender	401.26
L00398	Lexisnexis Matthew Bender	521.39

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
L00045	LHS Associates, Inc.	8,600.51
L00525	Libby, Helen M.	730.65
L00529	Liberty International Trucks	2,059.11
L00700	Liberty Utilities	62,820.90
L00606	Liftech Automotive Equipment LLC	458.00
TV0862	Lind, Peter	66.79
Z00045	Linda Zarzatian	17.97
TV0960	Lindquist, Andrew	30.49
L00692	Lionel's Wheel Alignment, Inc.	125.00
L00671	Liquid Planet, LLC.	845.00
L00702	Little Sisters of the Poor	40.00
L00016	LK41 Real Estate, LLC	3,082.00
L01165	Lodge, George F.	250.00
L01240	Lomont Molding	295.94
L02074	Longchamps Electric Inc	100.00
TV0295	Lorman Education Services	339.00
L02079	Loughran, Shawn	540.00
L02254	Low, Richard F.	784.82
L02270	Lowell Sun	590.00
L02275	Lowes	7,612.89
C01672	Lozeau, David	2,128.85
L02375	LPR Elite Securities Group, Inc.	95.00
L02385	Lucontoni, Jason	650.62
L03490	Lynn Card Company	315.90
M00055	M & M Electrical Supply Co.	960.87
H01737	M & M Francoeur & Sons, LLC	1,460.00
M00060	M & N Sports	15,214.25
M00040	M. B. Maintenance, Inc.	2,719.00
M00061	M.S. Foster & Associates, Inc.	294.67
M00172	MacDonald, Gladys	59.98
TV0902	MacDonald, Holly	40.00
E00057	Mach V Group - East Coast Emergency	22,330.19
M00193	Mackensen & Company, Inc.	3,585.84
M00200	MacMulkin Chevrolet	311.50
M00315	Maine Association of	30.00
M00317	Maine Oxy/Spec Air	5,948.42
M00296	Maine Technical Source	598.87
TV0916	Malgorzata Sullivan	40.77

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M00398	Malizia, Daniel	104.00
M00400	Malizia, Stephen	520.00
TV0938	Mallett, Diane	635.62
TV0883	Malloy, Maggy	30.00
M00350	Mammoth Fire Alarms, Inc.	92.45
M00360	Mamone, Sean	70.00
M00385	Manchester Harley-Davidson	1,948.79
M00399	Manchester Mack	37,013.60
M00390	Manchester Parker Store	6,225.32
M00396	Manchester Suburban Basketball Leag	2,250.00
M00551	Markertek Video Supply	883.90
M00700	Market Basket	974.11
TV0870	Markham, Jason S.	17.97
M00650	Marquez, Valerie	1,077.00
M00740	Marshall & Swift	909.15
M00739	Marshall, Richard	784.82
M00742	Martell, Angela M.	175.00
M00753	Martineau, Jamie M.	112.00
M00756	Martineau, Paul	1,557.00
M00781	Mascaro, Katherine	100.00
M00773	Masiello Group	21.39
M00760	Mason Brothers Construction LLC	2,500.00
M00768	Mass. Association of Crime Analysts	350.00
M00766	Mass. Chapter of IAAO Inc.	25.00
M00765	Massachusetts Municipal Association	215.00
M00775	Masse Fire Protection Services	175.00
TV0787	Masse, Kristy	250.00
M00980	Matthews, Paul F.	3,977.33
M01078	Maynard & Lesieur, Inc.	22,129.47
M00020	MB Tractor & Equipment	3,699.84
M00036	MBT Worldwide, Inc.	1,000.00
M01130	McCann, Arthur	338.00
TV0865	McCarthy, Maureen	69.00
M01181	McCobb, Scott P.	1,768.58
M01191	McDermott, Shawn	318.00
TV0876	McDonough, Elizabeth	39.14
M01189	McDowell, Eric	91.25
M01206	McGrail, Julianne M.	120.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0799	McGrath, Meagan	31.09
M00052	McGregor, John	37.26
M01212	McIntosh, James Scott	61,155.52
M01216	McKinley, Matthew R.	160.00
S00980	McLoughlin & Eardley Group, Inc	1,394.44
M01253	McMillan, Jana	51.27
M01254	McMullen, Amy	39.59
TV0873	McNeil, Mary Ellen	446.40
TV0953	Meagher, Rose Ann	47.87
M01272	Megowen, Rachelle	218.13
M01280	Meier, Nancy L.	1,566.13
M01283	Melanson, Richard	119.65
TV0739	Mendes, Dana	125.00
TV0943	Mercier, Albert & Suzanne	522.58
TV0830	Merhi, Bashar	40.00
TV0802	Merrill, Louise	150.00
TV0767	Merullo, Anthony	134.69
TV0952	Michaud, Daniel	30.49
M01507	Michaud, James	947.45
M01650	Mill Metals Corporation	8,198.30
TV0941	Miller, Damon	33.41
M01664	Miller, Robert	45.81
M01670	Minuteman Fire & Equipment Rescue	13,947.46
M01679	Mirabella, John	170.06
M01673	Miracle Recreation	1,191.90
M01682	Mitchell, Alexander	30.00
M01685	Mitchell, Winnifred	500.00
M01690	Mody, Tapan	125.00
M01710	Monadnock Mountain Water, Inc.	1,308.00
TV0921	Monk, Brett	152.00
TV0784	Moorse, Sara	250.00
TV0890	Morency, Andrew	38.27
M01753	Morin, David	70.00
M01759	Morin, Duane	515.00
M01754	Morin, Taylor C.	607.88
M01795	Mosaic Technology	14,595.09
M01902	Motorola, Inc.	4,351.25
TV0340	Motzko, Randy	11.16

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M02120	Mudge, Lisa	215.83
M01701	Mulcay, Michael	75.00
M02255	Municipal Pest Management Service	20,000.00
TV0848	Muraco, Rosalie	3.30
M02329	Murphy, Dennis, Jr.	60.00
M02326	Murphy, Neil	236.00
TV0526	Nadeau, Denis	19.82
N00183	Nalpathu, LLC	800.00
N00290	Nash Family Investment Properties	13.51
N00747	Nashua Farmers' Exchange, Inc.	1,542.90
N00925	Nashua Outdoor Power	9,923.27
N01038	Nashua Region Solid Waste	11,395.00
N01045	Nashua Sand & Gravel	4,037.00
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	13,691.00
N01150	Nashua Wallpaper & Paint Co.	24.25
N00400	Nashua, City of	1,069.27
N00401	Nashua, City of	624,273.39
N00415	Nates Race Foundation	240.00
TV0800	Nath, Chandra	14.15
TV0912	Nathaniel Durgin	3.30
M01495	Natick Auto Sales, Inc.	19,578.59
N01214	National Business Furniture, LLC	4,156.70
N01450	National Law Enforcement Supply	1,366.51
N01848	National Pen Corporation LLC	661.80
N01885	National Seminars	149.00
N01940	Nault Enterprises, Inc.	56.47
N01945	Naval Surface Warfare Center	300.00
N00026	NEAFC, Inc.	25.00
N02449	NECPE	473.00
N02095	Neopost Leasing	2,143.45
N02230	New England Association of	60.00
N02344	New England Federation of Humane	250.00
N02346	New England Fire Equipment and	2,855.02
N02365	New England Municipal Equipment Co.	3,044.39
N02368	New England NEOA	325.00
N02370	New England Paper & Supply	2,251.33
N02388	New England Real Estate Journal	139.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N02425	New England State Police Info Net	100.00
N02563	New Hampshire Amateur	420.00
N02570	New Hampshire Association of	325.00
N02575	New Hampshire Association of	100.00
N02590	New Hampshire Association of	959.00
N02606	New Hampshire Association of	255.00
N02620	New Hampshire Bar Association	1,070.00
N02785	New Hampshire City & Town Clerks	20.00
N02671	New Hampshire Coalition for	250.00
N02664	New Hampshire Commercial	130.00
N03032	New Hampshire Division of Fire	2,146.37
N02991	New Hampshire Fire Prevention	36.00
N03040	New Hampshire GFOA	25.00
N03110	New Hampshire Health Officers	105.00
N03090	New Hampshire Lakes Association	300.00
N03174	New Hampshire Local Welfare	100.00
N03228	New Hampshire Municipal Assoc., Inc	21,757.00
N03355	New Hampshire Planners Association	102.00
N03215	New Hampshire Print & Mail Services	54,940.26
N03393	New Hampshire Public	50.00
N03396	New Hampshire Public Works MAP	25.00
N03449	New Hampshire Retirement System	3,122,838.74
N03702	New Hampshire Youth Lacrosse Assoc.	1,015.00
N02360	New Horizons Computer Learning	2,925.00
N02362	New Horizons Computer Learning Ctr	2,145.00
N02200	Newegg, Inc.	1,553.59
N02220	Newman, Theodore	1,700.00
N00051	NFPA	166.45
N00052	NFPA	2,035.48
N02568	NH Assoc of Assessing Officials	540.00
N02668	NH Building Officials Support Staff	50.00
N02870	NH Correctional Industries	105.87
N00069	NH D.A.R.E. Officers Association	100.00
N00060	NH DHHS	12,172.00
N02661	NHBOA	410.00
N00057	NHCOPSA	50.00
N00071	NHCTCA	146.00
N03589	NHRPA	65.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N00062	NHTCA	126.00
N04284	Nichols, Cecile Y.	1,552.30
N04275	Nick's Roast Beef & Pizza	96.00
TV0925	Niven, Joan	178.00
TV0806	Noel, Sharon	3,053.16
N04868	Northeast Document Conservation Ctr	2,185.00
N04857	Northeast Kustom Kreations, LLC	580.00
N04865	NorthEast Mailing Systems, LLC	375.00
N04863	Northeast Utilities	1,151.93
N03376	Northern N.E. Police Accrd. Coaltn.	50.00
N04874	Northern New England	162.00
TV0897	Notini, Lucas	40.00
N04906	Notini, Michael	70.00
N00102	NRAAO	60.00
N00106	NRAAO Conference 2015	225.00
N01000	NRPC	24,230.00
N02160	Nuera Transport	481.86
N04952	Nute, Lisa	162.69
O00101	O'Brien, John	578.00
TV0810	O'Brien, Lorraine	865.57
O00130	Occupational Drug Testing, LLC	2,254.00
O00073	Ochieng, Eliana	65.00
O00330	O'Keefe, Michael	951.57
O00345	Old Home Days Committee	4,100.00
O02130	Oleksak, William	999.96
O00462	Omni Services, Inc.	1,885.92
O00548	One Hour Martinizing	5,138.35
O00575	Orchard Hill Greenhouses	1,438.00
O00578	Ordway, Roger	135.42
TV0849	Ostergaard, Martin	13.99
P00065	Palace Theatre Trust	245.00
TV0900	Papadinis, Jeremy	73.90
P00148	Paper Mart	91.69
P00161	Paquette, James	70.00
P00227	Patriot Properties, Inc.	10,650.00
P00240	Paul Jarry Plumbing & Heating	75.00
P00249	Peabody Supply Company, Inc.	322.20
TV0850	Pearl, Gregory	23.02

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P00295	Pelkey, Robert	5.35
P00289	Pelletier, George	33.79
P00300	Pelmac Industries, Inc.	48,772.22
P00355	Penney Fence Erection Co., Inc.	967.85
P00360	Pennichuck Water Service Corp.	1,296,100.23
P00370	People's United Bank	1,957,303.00
P00371	People's United Bank	58,390.64
P00384	Pepper, Megan	29.07
TV0966	Perez, Wilfred & Stephanie	30.49
P00478	Perry, Joe	189.00
I00038	Peter Spanos-Wiadni Inc.	1,224.00
P00543	Peterson, Christina	639.88
TV0613	Peterson, James W.	7,200.00
TV0926	Petrowski, Richard	400.00
P00560	Petty Cash - Finance Dept	813.83
P00565	Petty Cash - Fire Dept	614.23
P00555	Petty Cash - Police Dept	360.17
P00575	PFFH	34,872.15
P00576	Phenix Title Services	5,635.26
P00595	Phoenix Screen Printing	858.00
P00598	Physio-Control, Inc.	6,350.39
P00587	Pietraskiewicz, Mike	260.88
P00699	Pike, Neil W.	2,930.23
P00673	Pinard Waste Systems	1,607,524.17
P00670	Pincence, Ron	511.00
P00675	Pine Motor Parts, Inc.	161.41
TV0826	Pineau, Joseph	162.00
TV0534	Pinkesh, Jain	157.00
P00730	Pioneer Automotive	130.00
P00851	Pitney Bowes Credit Corp.	616.80
TV0779	Plamadyala, Stepan & Marina	27.19
P01049	Plex Fitness LLC	2,560.00
P01053	Plodzik & Sanderson, P.A.	32,000.00
P01088	Poles Automotive Service Center	47,708.30
P01097	Poole, Heather	100.00
P01120	Port City Glass	3,400.00
P01140	Port One Architects Inc.	10,256.50
TV0656	Porter, John	125.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P01135	Porter, Steve	1,896.00
P01192	Poseidon Air Systems	745.00
P01210	Potter, Phil	468.00
P00036	Poulin, Jacques	1,711.35
P01942	Power & Telephone Supply Company	1,370.00
P01941	PowerDMS	8,676.54
P01216	Powerphone, Inc.	229.00
P01227	Precision Balancing & Machine Corp.	190.00
TV0964	Preman, Kyle	34.45
P01232	Presentation of Mary Academy	2,880.00
P01233	Presstek Inc.	124,520.62
P01231	Preston, Bruce G.	300.00
P01254	Primex	314,698.12
P01252	Prince-Ortiz, Idena	3,206.00
P01255	Print Factory, Ltd.	852.52
P01259	Priority Research	477.00
P00040	Professional Fire Fighters of NH	2,232.36
P01263	Professional Firefighters of Hudson	792.23
P01271	Professional Vehicle Corporation	1,044.60
P01277	Professor's Pizza	481.00
P01292	Protection One Alarm Monitoring, Inc	1,075.04
P01329	Pro-Vision Automotive LLC.	101.96
TV0886	Prudhome, Alex	1,888.12
P01451	PSNH	279,603.94
P01410	Public Agency Training Council	885.00
P01450	Public Service Co of New Hampshire	1,281.62
P01575	Purcell, Scott	721.00
P01576	Purchase Power	1,199.59
Q00078	Quantum Solutions	968.00
Q00175	Quill Corporation	44.94
R00100	R. White Equipment Center, Inc.	1,638.85
R00005	R.A.D. Systems, Inc.	120.00
R00025	R.B. Allen Co., Inc.	109.14
R00027	R.B.G. Inc.	416.72
R00069	R.C. Welding	3,540.00
R00253	Radio IP Software, Inc.	6,430.00
R00254	Radio Technology, Inc.	738.00
R00316	Rancourt, Tracey	100.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R00346	Ray Allen Manufacturing Co., Inc.	797.82
TV0940	Raymond, Mark	68.50
TV0851	Raymond, Pamela	101.50
P01085	Ready Refresh	479.87
R00415	Red Brick Clothing Company	4,944.90
TV0866	Reilly, Carol	69.00
R00511	Reserve Account	600.00
R00521	Rexel, Inc.	1,038.67
R00550	Ricco, Joseph	205.00
R00538	Rice, Gerald W.	1,461.30
R00539	Rich, Gregory	300.04
R00541	Richardson, Brett	20.00
TV0864	Richardson, Mark	40.00
R00558	Ricker, Thomas	104.83
R00561	Riel, Jennifer	2,059.89
R00564	Riley, Kevin	465.85
S00901	Riley's Sport Shop, Inc	5,533.00
R00566	Ripaldi Construction Services, Inc.	9,914.00
R00565	Ripaldi, Peter James	236.00
F00154	Robert Fay	67.49
M01180	Robert W. McEachern	540.00
TV0797	Roberts, Denise	6.47
R00589	Robertson, Gayle	733.78
R00590	Robichaud, Darrell	35.00
R00593	Robichaud, Gerard	416.00
R00732	Rodgers Memorial Library	245,268.00
R00730	Rodgers, Gary J.	2,180.70
R00802	Roger Williams University	1,100.00
R00900	Roller Kingdom	3,150.00
TV0891	Rondeau, Cynthia	59.46
TV0878	Rose, Joyce	21.49
R01223	Rowe, Kristine	100.00
R01501	Ruigrok, Erin K.	200.00
R01500	Ruigrok, Ryan C.	60.00
R01499	Ruigrok, Sarah	30.00
R01705	Ryan, Cole Patrick	60.00
TV0844	Ryan, Jane	7.86
F01400	Rymes Propane & Oil	14,308.58

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S00195	SafetySource NorthEast	987.16
S00268	Salman, Jessica	764.00
S00275	Sam's Club	45.00
S00290	Sanderson, Barbara B.	611.43
S00288	Sanderson, David	1,000.00
S00298	Sanel Auto Parts Co.	357.65
S00303	Sansoucy, George E.	27,621.80
TV0899	Santry, Christine	19.80
TV0790	Saunders, Jacob	44.82
S00322	Schibanoff, Harry	219.19
S00332	School Street Truck Parts Inc.	440.00
S00425	Schwaab, Inc.	35.74
S00518	Scott Merriman, Inc.	209.70
S00338	Scott W Scherbon Jr.	400.00
S00517	Scott, Julian	130.00
H01700	Seabury, J. Bradford	1,078.72
S00580	Secondwind Water Systems, Inc.	6,940.00
S00605	Semikron Inc.	403.07
TV0811	Sennett, Joyce	785.39
S0609	Serescnet	300.00
S00608	ServiceLink	250.45
P00350	SettlementOne Screening Corporation	112.80
S00616	SFC Engineering Partnership, Inc.	145.00
S00623	Sharon, Paul D.	1,566.13
TV0894	Shepard, Martha	39.10
S00778	Shepherd's Hill Irrigation (HOA)	1,924.97
S00860	Sherwin-Williams	528.18
S00910	Showtime Computers & Supplies	11,652.97
S00917	Sig Sauer Academy	370.00
S00935	Silva, Scott	680.00
S00940	Simons Uniforms	4,348.00
S00951	SimplexGrinnell LP	369.00
S00975	Simpson, Emory	1,209.96
TV0988	Sinclair, Priscilla	168.00
TV0919	Sion, Marc	17.14
S01030	Siteman, Michael	305.39
S01031	Siteman, Sara	32.00
J00901	SiteOne Landscape Supply Holding, L	1,802.01

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0835	Skene, Jonathan	13.80
TV0884	Skimcoat Specialist Inc.	59.00
S01175	Smith Plumbing & Heating, LLC	5,442.31
S01157	Smith, Michael F.	1,092.10
S00020	SMS Systems Maintenance Serv. Inc	3,347.95
S01320	Society for the Protection of	50.00
S01325	Souhegan Mutual Fire Aid Assoc	3,112.50
S01484	Source4, Inc.	406.92
S01535	Southern New Hampshire Special	5,000.00
S01534	Southern NH	767.00
S01550	Southworth-Milton, Inc.	46,539.53
S01659	Sparkling River LLC	26.73
S01602	Sparton Technology Group	161.50
S01668	Spector Soft	862.50
S01739	Sport Supply Group	1,244.53
S01740	Sport Supply Group	8,086.91
S01742	Spraying Systems Company	551.17
S00050	SRR Traffic Safety Consulting	1,394.00
S00233	St. Cyr, Gayle	2,075.87
S00236	St. Germain, Roland	195.00
S00252	St. Joseph Business & Health	14,561.30
S00235	St. Joseph Community Services, Inc.	3,835.00
S00251	St. Joseph Hospital	2,125.00
S00264	St.John XXIII Food Pantry of Hudson	5,000.00
S01765	Stanley Convergent Security Solutio	1,500.00
S01782	Staples Advantage	2,695.05
S01862	State of New Hampshire	4,532.00
S01863	State of New Hampshire	20.00
S01865	State of New Hampshire	32.00
S01866	State of New Hampshire - U.C.	1,349.78
S01861	State of New Hampshire, DMV	160.00
S02058	Statewide Communications, Inc.	20,432.90
S02160	Stearns, Dale P.	598.00
TV0817	Steele, Tina	23.10
S02250	Still's Power Equipment Co.	4,285.08
S02613	Stop and Shop	10,519.14
S02610	Stratham Tire, Inc.	84.00
S02680	Stryker Medical	37,680.30

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0825	Stuart, Claire	81.00
S02740	Stys, James	1,312.85
S02863	Sulin, Dean	260.00
S02901	Summit Title Services, Inc.	1,528.07
TV0888	Sunset Settlement Company, LLC	2,987.37
A08014	Supplyworks	157.74
S03400	Surplus Office Equipment, Inc.	3,196.00
S03551	Sweeney, Edward	20.00
S03553	Sweeney, Stephen & Catherine	38.66
S01781	Swendsboe, Neil H.	962.71
K01292	Talty, Christopher	15,321.00
T00170	Tamarack Landscaping, Inc.	3,769.20
T00204	TAPCO	300.00
T00211	Tardif, Noah Y.	130.00
T00245	Taser International	4,251.76
TV0935	Tatashin, Pavel	24.68
T00250	Tate Brothers Paving	21,300.00
T00301	Tate, Patrick	675.00
T00333	TDD Earth Tech Inc.	44,400.00
D00531	Tecta America New England LLC	401.00
T00455	Teledyne Isco, Inc.	1,655.63
T00500	Telegraph Publishing Co.	2,651.52
T00519	Tennant Sales and Service Company	6,563.36
T00542	Terminix	524.00
TV0911	Terrance J. Beach	20.59
T00551	Tessier, Joseph	72.00
TV0922	The Bank of New York Mellon	67.38
B00300	The Barking Dog, LTD	68.00
C00268	The Camera Company, Inc.	76,430.36
M00772	The Commonwealth of Massachusetts	20.00
F00930	The Front Door Agency, Inc.	4,360.00
TV0853	The Stove Shoppe	15.00
W00497	The Weirs Sports Center, Inc.	2,000.00
TV0874	Thibodeau, Leigh	9.87
TV0948	Thibodeau, Muriel	62.00
T00684	Thomas, Justin R.	80.00
T00689	Thomas, Zachary C.	60.00
T00740	Thuotte, Rosemary J.	204.19

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
T00735	Thurston's Tool Co.	1,435.50
T00820	Tieland Sr., Steven R.	325.00
T01001	Timberlane Coach Company	6,900.00
T00990	Timpe, Steve	858.00
T01034	Tire Warehouse	7,742.08
T01033	TMDE Calibration Lab, Inc.	2,958.03
T01019	Tong, Benjamin	650.00
T01049	Total Notice, LLC.	6,028.00
T01039	Tousignant, Robert	369.13
T01076	Town of Hudson	2,847.87
T01077	Town of Hudson	124,995.46
T01075	Town of Hudson Sewer Utility	2,914.09
T01079	Town of Hudson Water Utility	293,565.75
T01103	Town of Litchfield	32,467.78
T01366	Trane	3,554.00
TV0909	Tranfaglia, Barbara	19.66
PO1291	Traub, Stephen G.	6,020.00
T01548	Treasurer State of NH DOT	4,850.00
T01585	Treasurer, State of New Hampshire	250.00
T01393	Treasurer, State of New Hampshire	21,602.00
T01505	Treasurer, State of New Hampshire	1,335.00
T01506	Treasurer, State of New Hampshire	235.00
T01518	Treasurer, State of New Hampshire	1,380.00
T01519	Treasurer, State of New Hampshire	400.00
T01545	Treasurer, State of New Hampshire	450.00
T01555	Treasurer, State of New Hampshire	36.00
T01586	Treasurer, State of New Hampshire	11,977.50
T01588	Treasurer, State of New Hampshire	103.00
T01589	Treasurer, State of New Hampshire	300.00
B00888	Treat Enterprises, Inc.	8,393.59
T01592	Tri State Hood & Duct, LLC	619.95
T01606	Trimmers Landscaping, Inc.	1,290.00
T01069	Triple L Lumber Co. Inc.	2,600.00
T01601	Tritech Software Systems	27,068.75
T01650	Trustees of the Trust Funds	465,457.00
T00100	TST Hydraulics, Inc.	1,470.66
T01750	Turn2Electric, LLC	91.25
T01716	Twardosky, Jason	260.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
U00045	U.S.P.C.A. Region 4	125.00
U00001	Undercofler, Natalie	30.60
U00099	Union Leader Corporation	2,105.78
U00100	Union Leader Corporation	392.25
U00015	United Rentals Shared	1,139.24
U00675	Universal Signworks	530.00
U00005	University of New Hampshire	425.00
U00900	Unlimited Doors LLC	939.00
U00928	UPS Store #5997	57.41
U01060	URI Cooperative Extension	45.00
U00071	USA Bluebook	889.79
U00085	USA Mobility Wireless, Inc.	455.06
U00042	USPCA	50.00
Z00080	V.J. Zelonis Rev. Trust	1,070.00
V00037	Vachon, Michelle	195.29
V00070	Vail, Bridie	292.00
V00073	Vail, John	908.00
TV0889	Vaillancourt, Lucien	25.55
V00097	Valley Auto Parts	2,867.54
TV0949	Vargus, Gregory	13.99
V00122	Varnell, Steven	135.00
V00138	Veria Pizza	1,456.40
V00140	Verizon Wireless	35,960.27
V00150	Vermont Planners Association	175.00
V00136	Ver-Trans, Inc.	1,275.00
V00152	Vibco, Inc.	230.52
V00162	Vidacare	558.12
V00156	Vigeant, Leonard	7,434.23
V00163	Vigeant, Robert	500.00
V00170	Viveiros, Michael	180.00
V00270	Voight, Sarah	255.00
V00271	Voisine, Kathleen M.	784.82
W00009	W. B. Mason Co., Inc.	12,725.83
W00020	W. D. Perkins	5,144.62
TV0824	Wadsworth, Loretta	81.00
TV0959	Wagner, James	143.84
W00151	Walmart Community BRC	25,202.58
TV0793	Ward, Ashton	3.32

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2014 through June 30, 2015

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0805	Warnke, Susan L.	175.69
W00279	Warrenstreet Architects, Inc.	16,780.80
W00399	Water Country Corporation	624.75
W00400	Water Industries, Inc.	303.80
W00410	Water Works Supply Corp.	1,782.32
W00438	Weaver Jr., Clinton M.	2,075.87
W00455	Webster, Gary	1,646.13
TV0789	Weeks, Barry & Susan	1,462.84
W00499	Wells Fargo Home Mortgage	3,034.16
W00516	WEST	313.08
W00538	Weston & Sampson Eng., Inc.	49,347.45
W00561	Whalley Computer Associates, Inc.	12,082.38
W00580	Wheelabrator Technologies Inc	50.00
W00689	Whiting, Jake	177.00
W00653	Wholey, Ryan T.	470.00
W00654	Wholey, Tim	1,983.00
W00671	Wilcox, Ashley	212.00
TV0928	Willett, Kristine	40.00
W00673	Williams, Laura M.	747.50
W00765	Willow Creek Condominiums	1,674.96
W00798	Wilner - Greene Associates	388.48
W00800	Wilson, Kathleen	1,103.03
W00645	Wilson, Scott	2,300.00
TV0860	Wing, Kenneth	222.50
W00821	Winsor, Alan	150.00
TV0796	Wintle, Amos R.	17.93
W00870	Witmer Public Safety Group, Inc.	1,212.55
W00876	Woodberry Hudson Investments, LLC	169,112.16
W00880	Wood's CRW Corp.	248.81
W00877	Work 'n Leisure Products	182.00
W01040	Wrenn Construction Services, Inc.	141,215.00
W01059	Wright Electrical Motors	350.00
Y00010	Yankee Custom Inc.	3,168.90
Y00012	Yankee Industrial Supply, LLC.	856.53
Y00076	Yates David, Sr.	143.31
Y00077	Yates, Kristin	48.00

**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

TABLE OF CONTENTS

PAGES

INDEPENDENT AUDITOR'S REPORT 1 - 2

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

A Statement of Net Position 3
 B Statement of Activities 4

Fund Financial Statements

Governmental Funds

C-1 Balance Sheet 5
 C-2 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position..... 6
 C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances..... 7
 C-4 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the Statement of Activities 8

Budgetary Comparison Information

D-1 Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget and Actual (Non-GAAP Budgetary Basis) – General Fund 9
 D-2 Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget and Actual (Non-GAAP Budgetary Basis) – Water Fund 10
 D-3 Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget and Actual (Non-GAAP Budgetary Basis) – Sewer Fund 11

Fiduciary Funds

E Statement of Net Position 12

NOTES TO THE BASIC FINANCIAL STATEMENTS..... 13 - 37

REQUIRED SUPPLEMENTARY INFORMATION

F Schedule of Funding Progress for Other Postemployment Benefit Plan 38
 G Schedule of the Town's Proportionate Share of Net Pension Liability 39
 H Schedule of Town Contributions 40
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION 41

COMBINING AND INDIVIDUAL FUND SCHEDULES

Governmental Funds

Major General Fund

1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)..... 42
 2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) 43
 3 Schedule of Changes in Unassigned Fund Balance..... 44

Nonmajor Governmental Funds

4 Combining Balance Sheet 45
 5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances..... 46



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hudson as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded all of the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded all of the depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that all capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matters 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, 2015, or the changes in financial position thereof for the year then ended.

*Town of Hudson
Independent Auditor's Report*

Unmodified Opinion

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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 1-R to the financial statements, in 2015, the Town changed its method of accounting for pension reporting with the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

Other Matters

Management's Discussion and Analysis - Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 38), the Schedule of the Town's Proportionate Share of Net Pension Liability (page 39), and the Schedule of the Town Contributions (Page 40) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hudson's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 18, 2016

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2015

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 38,430,723
Investments	14,721,264
Accounts receivable (net)	791,305
Taxes receivable (net)	4,526,671
Special assessments receivable (net)	842,808
Intergovernmental receivable	53,133
Accrued interest receivable	38,400
Inventory	20,728
Prepaid items	12,310
Capital assets:	
Land and construction in progress	10,296,305
Other capital assets, net of depreciation	13,585,017
Total assets	83,318,664
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pension	1,329,877
LIABILITIES	
Accounts payable	578,906
Accrued salaries and benefits	251,698
Retainage payable	6,727
Contracts payable	60,542
Accrued interest payable	180,840
Intergovernmental payable	18,534,790
Long-term liabilities:	
Due within one year	1,186,718
Due in more than one year	16,121,834
Net pension liability	20,834,147
Total liabilities	57,756,202
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - Property taxes	8,290,575
Unavailable revenue - Special assessments	3,218,750
Unavailable revenue - Grants	166,274
Deferred amounts related to pensions	3,084,314
Total deferred inflows of resources	14,759,913
NET POSITION	
Net investment in capital assets	10,702,883
Restricted	4,468,293
Unrestricted	(3,038,750)
Total net position	\$ 12,132,426

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, 2015

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 3,845,634	\$ 576,424	\$ 25,306	\$ -	\$ (3,243,904)
Public safety	13,056,268	836,068	52,074	-	(12,168,126)
Highways and streets	4,669,598	-	469,059	79,478	(4,121,061)
Sanitation	2,494,237	1,341,695	21,816	-	(1,130,726)
Water distribution and treatment	1,851,986	3,759,725	5	-	1,907,744
Health	78,661	-	-	-	(78,661)
Welfare	83,931	13,395	-	-	(70,536)
Culture and recreation	1,784,379	275,869	-	-	(1,508,510)
Conservation	27,633	-	90	-	(27,543)
Interest on long-term debt	639,243	-	-	-	(639,243)
Total governmental activities	<u>\$ 28,531,570</u>	<u>\$ 6,803,176</u>	<u>\$ 568,350</u>	<u>\$ 79,478</u>	<u>(21,080,566)</u>
General revenues:					
Taxes:					
Property					15,672,068
Other					554,197
Motor vehicle permit fees					4,525,023
Licenses and other fees					351,811
Grants and contributions not restricted to specific programs					1,316,268
Miscellaneous					1,129,726
Total general revenues					<u>23,549,093</u>
Change in net position					2,468,527
Net position, beginning, as restated (see Note 17)					9,663,899
Net position, ending					<u>\$ 12,132,426</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, 2015

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 32,168,902	\$ 4,395,386	\$ 1,582,773	\$ 283,662	\$ 38,430,723
Investments	2,084,435	2,509,636	9,837,120	290,073	14,721,264
Receivables, net of allowance for uncollectibles:					
Accounts receivable (net)	532,485	216,735	42,085	-	791,305
Taxes receivable	4,619,614	-	-	-	4,619,614
Special assessments receivable (net)	-	-	842,808	-	842,808
Intergovernmental receivable	1,067	-	-	52,066	53,133
Accrued interest receivable	5,533	6,662	26,114	91	38,400
Interfund receivable	38,719	-	1,534	-	40,253
Voluntary tax liens	100,847	-	-	-	100,847
Voluntary tax liens reserved until collected	(100,847)	-	-	-	(100,847)
Inventory	20,728	-	-	-	20,728
Prepaid items	12,310	-	-	-	12,310
Total assets	<u>\$ 39,483,793</u>	<u>\$ 7,128,419</u>	<u>\$ 12,332,434</u>	<u>\$ 625,892</u>	<u>\$ 59,570,538</u>
LIABILITIES					
Accounts payable	\$ 411,664	\$ 157,222	\$ 10,020	\$ -	\$ 578,906
Accrued salaries and benefits	244,207	1,471	6,020	-	251,698
Contracts payable	-	-	-	60,542	60,542
Intergovernmental payable	18,534,790	-	-	-	18,534,790
Interfund payable	810	991	-	38,452	40,253
Retainage payable	-	-	-	6,727	6,727
Total liabilities	<u>19,191,471</u>	<u>159,684</u>	<u>16,040</u>	<u>105,721</u>	<u>19,472,916</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	9,183,598	-	-	-	9,183,598
Unavailable revenue - Special assessments	-	2,347,638	871,112	-	3,218,750
Unavailable revenue - Grants	-	-	-	166,274	166,274
Total deferred inflows of resources	<u>9,183,598</u>	<u>2,347,638</u>	<u>871,112</u>	<u>166,274</u>	<u>12,568,622</u>
FUND BALANCES					
Nonspendable	33,038	-	-	173,918	206,956
Restricted	545,390	2,080,846	1,488,160	179,979	4,294,375
Committed	4,173,299	2,540,251	9,957,122	-	16,670,672
Assigned	1,556,270	-	-	-	1,556,270
Unassigned	4,800,727	-	-	-	4,800,727
Total fund balances	<u>11,108,724</u>	<u>4,621,097</u>	<u>11,445,282</u>	<u>353,897</u>	<u>27,529,000</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,483,793</u>	<u>\$ 7,128,419</u>	<u>\$ 12,332,434</u>	<u>\$ 625,892</u>	<u>\$ 59,570,538</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2015

Total fund balances of governmental funds (Exhibit C-1)		\$ 27,529,000
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 34,116,225	
Less accumulated depreciation	<u>(10,234,903)</u>	
		23,881,322
Certain resources are not considered current financial resources in the governmental funds, but instead are reported in the Statement of Net Position,		
Deferred outflows of resources related to pensions	\$ 1,329,877	
Deferred inflows of resources related to pensions	<u>(3,084,314)</u>	
		(1,754,437)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (40,253)	
Payables	<u>40,253</u>	
		-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as unavailable revenue in the funds.		893,023
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(92,943)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(180,840)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 12,965,000	
Capital leases	213,439	
Compensated absences	1,617,642	
Accrued landfill postclosure care costs	300,000	
Other postemployment benefits	2,212,471	
Net pension liability	<u>20,834,147</u>	
		<u>(38,142,699)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 12,132,426</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, 2015

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 16,366,585	\$ -	\$ -	\$ -	\$ 16,366,585
Licenses and permits	4,876,834	-	-	-	4,876,834
Intergovernmental	1,729,436	-	21,816	212,749	1,964,001
Charges for services	1,712,331	3,759,725	1,341,695	-	6,813,751
Miscellaneous	825,565	72,831	355,826	5,892	1,260,114
Total revenues	<u>25,510,751</u>	<u>3,832,556</u>	<u>1,719,337</u>	<u>218,641</u>	<u>31,281,285</u>
EXPENDITURES					
Current:					
General government	3,554,084	-	-	-	3,554,084
Public safety	12,508,846	-	-	-	12,508,846
Highways and streets	4,218,041	-	-	-	4,218,041
Water distribution and treatment	-	1,723,777	-	-	1,723,777
Sanitation	1,528,569	-	835,240	-	2,363,809
Health	76,622	-	-	-	76,622
Welfare	81,734	-	-	-	81,734
Culture and recreation	1,548,812	-	-	21	1,548,833
Conservation	26,910	-	-	-	26,910
Debt service:					
Principal	-	1,060,000	-	-	1,060,000
Interest	-	646,330	-	-	646,330
Capital outlay	178,000	-	290,576	286,141	754,717
Total expenditures	<u>23,721,618</u>	<u>3,430,107</u>	<u>1,125,816</u>	<u>286,162</u>	<u>28,563,703</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,789,133</u>	<u>402,449</u>	<u>593,521</u>	<u>(67,521)</u>	<u>2,717,582</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	133,454	-	-	24,988	158,442
Transfers out	(24,988)	(66,000)	(44,000)	(23,454)	(158,442)
Total other financing sources (uses)	<u>108,466</u>	<u>(66,000)</u>	<u>(44,000)</u>	<u>1,534</u>	<u>-</u>
Net change in fund balances	1,897,599	336,449	549,521	(65,987)	2,717,582
Fund balances, beginning, as restated (see Note 17)	9,211,125	4,284,648	10,895,761	419,884	24,811,418
Fund balances, ending	<u>\$ 11,108,724</u>	<u>\$ 4,621,097</u>	<u>\$ 11,445,282</u>	<u>\$ 353,897</u>	<u>\$ 27,529,000</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2015

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 2,717,582
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 868,456	
Depreciation expense	<u>(898,560)</u>	(30,104)
The net effect of various impairments and disposals involving capital assets is to decrease the net position.		(357,874)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.		
Contributions subsequent to the measurement date	\$ 1,329,877	
Net pension expense	<u>(1,321,743)</u>	8,134
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (158,442)	
Transfers out	<u>158,442</u>	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in 60 day property tax deferred inflow	\$ (157,845)	
Change in allowance for uncollectible property taxes	<u>17,525</u>	(140,320)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Repayment of bond principal	\$ 1,060,000	
Repayment of capital leases	<u>48,853</u>	1,108,853
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	\$ 7,087	
Increase in compensated absences payable	(143,232)	
Increase in postemployment benefits payable	<u>(701,599)</u>	(837,744)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 2,468,527</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, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 15,796,549	\$ 15,796,549	\$ 16,036,001	\$ 239,452
Licenses and permits	4,409,600	4,409,600	4,876,834	467,234
Intergovernmental	1,783,764	1,732,171	1,729,436	(2,735)
Charges for services	1,223,100	1,289,247	1,605,887	316,640
Miscellaneous	(4,000)	35,764	729,020	693,256
Total revenues	<u>23,209,013</u>	<u>23,263,331</u>	<u>24,977,178</u>	<u>1,713,847</u>
EXPENDITURES				
Current:				
General government	3,806,080	3,642,053	3,485,408	156,645
Public safety	12,532,849	12,753,291	12,455,908	297,383
Highways and streets	4,211,783	4,240,707	4,230,641	10,066
Sanitation	1,543,670	1,543,670	1,538,190	5,480
Health	96,705	98,454	76,622	21,832
Welfare	120,900	85,900	81,734	4,166
Culture and recreation	1,391,387	406,475	402,453	4,022
Conservation	35,639	-	-	-
Total expenditures	<u>23,739,013</u>	<u>22,770,550</u>	<u>22,270,956</u>	<u>499,594</u>
Excess of revenues (deficiency) over (under) expenditures	<u>(530,000)</u>	<u>492,781</u>	<u>2,706,222</u>	<u>2,213,441</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	373,132	521,580	148,448
Transfers out	-	(1,365,913)	(1,248,540)	117,373
Total other financing sources (uses)	<u>30,000</u>	<u>(992,781)</u>	<u>(726,960)</u>	<u>265,821</u>
Net change in fund balances	<u>\$ (500,000)</u>	<u>\$ (500,000)</u>	1,979,262	<u>\$ 2,479,262</u>
Decrease in nonspendable fund balance			26,300	
Increase in restricted fund balance			(2,393)	
Increase in committed fund balance (non-encumbrances)			(950,000)	
Increase in assigned fund balance (non-encumbrances)			(427,615)	
Unassigned fund balance, beginning, as restated (see Note 17)			4,975,253	
Unassigned fund balance, ending			<u>\$ 5,600,807</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, 2015

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 3,807,046	\$ 3,807,046	\$ 3,759,725	\$ (47,321)
Miscellaneous	(6,200)	(6,200)	7,795	13,995
Total revenues	<u>3,800,846</u>	<u>3,800,846</u>	<u>3,767,520</u>	<u>(33,326)</u>
EXPENDITURES				
Current:				
Water distribution and treatment	1,849,515	1,871,315	1,723,777	147,538
Debt service:				
Principal	1,060,000	1,060,000	1,060,000	-
Interest	646,331	646,331	646,330	1
Total expenditures	<u>3,555,846</u>	<u>3,577,646</u>	<u>3,430,107</u>	<u>147,539</u>
Excess of revenues over expenditures	<u>245,000</u>	<u>223,200</u>	<u>337,413</u>	<u>114,213</u>
OTHER FINANCING USES				
Transfers out	<u>(245,000)</u>	<u>(223,200)</u>	<u>(229,200)</u>	<u>(6,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	108,213	<u>\$ 108,213</u>
Restricted fund balance, beginning			1,972,633	
Restricted fund balance, ending			<u>\$ 2,080,846</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, 2015

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 19,417	\$ 19,417	\$ 21,816	\$ 2,399
Charges for services	1,246,258	1,246,258	1,341,695	95,437
Miscellaneous	23,700	23,700	29,310	5,610
Total revenues	<u>1,289,375</u>	<u>1,289,375</u>	<u>1,392,821</u>	<u>103,446</u>
EXPENDITURES				
Current:				
Sanitation	1,197,175	1,187,944	835,240	352,704
Capital outlay	397,200	411,691	290,576	121,115
Total expenditures	<u>1,594,375</u>	<u>1,599,635</u>	<u>1,125,816</u>	<u>473,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(305,000)</u>	<u>(310,260)</u>	<u>267,005</u>	<u>577,265</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	360,000	365,260	-	(365,260)
Transfers out	(55,000)	(55,000)	(59,000)	(4,000)
Total other financing sources (uses)	<u>305,000</u>	<u>310,260</u>	<u>(59,000)</u>	<u>(369,260)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	208,005	<u>\$ 208,005</u>
Restricted fund balance, beginning, as restated (see Note 17)			1,280,155	
Restricted fund balance, ending			<u>\$ 1,488,160</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2015

	Agency
ASSETS	
Cash and cash equivalents	\$ 2,206,434
Investments	442,118
Accrued interest receivable	1,174
Total assets	2,649,726
LIABILITIES	
Intergovernmental payable	645,753
Escrow and performance deposits	2,003,973
Total liabilities	2,649,726
NET POSITION	\$ -

The notes to the basic financial statements are an integral part of this statement.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Investments.....	1-E
Receivables.....	1-F
Interfund Balances.....	1-G
Inventory.....	1-H
Prepaid Items	1-I
Capital Assets	1-J
Deferred Outflows/Inflows of Resources	1-K
Property Taxes.....	1-L
Compensated Absences	1-M
Long-term Obligations	1-N
Claims and Judgments.....	1-O
Interfund Activities.....	1-P
Net Position/Fund Balance Reporting	1-Q
Defined Benefit Pension Plan.....	1-R
 Stewardship, Compliance, and Accountability	 2
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis.....	2-B
Change in Accounting Principle	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents.....	3
Investments	4
Taxes Receivable	5
Other Receivables.....	6
Capital Assets.....	7
Interfund Balances and Transfers	8
Intergovernmental Payables.....	9
Deferred Outflows/Inflows of Resources.....	10
Capital Leases	11
Overlapping Debt	12
Long-term Liabilities	13
Encumbrances	14
Governmental Activities Net Position.....	15
Governmental Fund Balances	16
Prior Period Adjustments.....	17
Defined Benefit Pension Plan	18
Other Postemployment Benefits (OPEB)	19

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Risk Management	20
Cafeteria Benefit Plan	21
Contingencies	22
Subsequent Events	23

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. 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.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, with the exception of some of the capital assets and related accumulated depreciation, which has not all been inventoried at historical cost.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. As in the Statement of Net Position mentioned above, the Town has not recorded all of the depreciation expense in this statement.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, deferred inflows/outflows, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Town reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Sewer Fund – accounts for the operation of the sewer treatment plant, pumping station, and sewer lines.

Water Fund – accounts for the operation of the water treatment plant, wells, and water system.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Fiduciary Funds – The Town also reports the following fiduciary fund:

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State Treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-G Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-H Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of gasoline and diesel fuel which will be used in the subsequent period. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

1-I Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses as the items are used.

1-J Capital Assets

Capital assets, which include property, plant, and equipment are reported in the applicable governmental column in the government-wide financial statements.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. As noted previously (Note 1-B), not all of the Town's capital assets have been included as they have not been inventoried at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Capital Asset Classes:	
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-K Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-L Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on October 31, 2014 and May 12, 2015. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Hudson School District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 30, 2014 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,439,052,133
For all other taxes	\$ 2,570,693,633

The tax rates and amounts assessed for the year ended June 30, 2015 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$6.35	\$ 16,317,225
School portion:		
State of New Hampshire	\$2.49	6,067,148
Local	\$10.76	27,672,029
County portion	\$1.23	3,163,359
Total		<u>\$ 53,219,761</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

1-M Compensated Absences

Accrued Time - The Town's policy allows certain employees to earn varying amounts of accrued time based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy and contracts. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-N Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

1-O Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-P Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-Q Net Position/Fund Balance Reporting

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) ***Net investment in capital assets*** – Consists of capital assets, including net of accumulated depreciation, and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) ***Restricted net position*** – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) ***Unrestricted net position*** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – This classification includes the residual fund balance for the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain a minimum unassigned fund balance to be used for unanticipated emergencies of approximately 8% of general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the County appropriations.

1-R Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* 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 relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

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.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

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 2015, \$500,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no outflow of resources exists.

The following reconciles the *general fund* budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 25,498,758
Adjustment:	
Basis difference:	
Change in deferred tax revenue relating to 60-day revenue recognition	157,845
Change in allowance for uncollectible property taxes	(17,525)
GASB Statement No. 54:	
To record revenue of the blended funds	393,253
Net effect of transfers between blended funds	(388,126)
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,644,205</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 23,519,496
Adjustment:	
Basis differences:	
Encumbrances, beginning	631,611
Encumbrances, ending	(227,335)
GASB Statement No. 54:	
To record expenditures of the blended funds	1,173,370
Net effect of transfers between blended funds	(1,350,536)
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,746,606</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

The following reconciles the *water fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,767,520
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	65,036
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,832,556</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 3,659,307
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(163,200)
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,496,107</u>

The following reconciles the *sewer fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-3 (budgetary basis)	\$ 1,392,821
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	326,516
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,719,337</u>
Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 1,184,816
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(15,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,169,816</u>

2-C Change in Accounting Principle

Effective July 1, 2014, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. The requirements of this Statement change the way the Town calculates and reports the costs and obligations associated with pensions. As a result of implementing GASB Statement No. 68 the Town has restated the beginning net position in the government-wide Statement of Net Position, effectively decreasing net position as of July 1, 2014 by \$22,596,718 (see Note 17). The reduction accounts for the associated net position liability, deferred inflows of resources, and deferred outflows of resources related to pensions.

Also, the Town adopted GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*. This Statement addresses and issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employer and nonemployer contributing entities.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At June 30, 2015, the reported amount of the Town’s deposits was \$40,637,157 and the bank balance was \$41,148,427. Of the bank balance \$39,411,331 was covered by federal depository insurance or by collateral held by the Town’s agent in the Town’s name, and \$143,893 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 38,430,723
Cash per Statement of Net Position-Fiduciary Funds (Exhibit E)	<u>2,206,434</u>
Total cash and cash equivalents	<u><u>\$ 40,637,157</u></u>

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town’s fiscal agent or custodian provides the fair value of all intermediate maturity investments.

At June 30, 2015, this Town had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	Total
Investments type:				
Certificates of deposit	\$ -	\$ 250,080	\$ 94,086	\$ 344,166
Common stocks	1,546,903	-	-	1,546,903
Corporate bonds	-	504,765	2,915,079	3,419,844
Equity mutual funds	7,219,339	-	-	7,219,339
Fixed income mutual funds	42,619	-	-	42,619
Government bonds	-	699,874	702,083	1,401,957
Municipal bonds	-	1,188,554	-	1,188,554
Total fair value	<u>\$ 8,808,861</u>	<u>\$ 2,643,273</u>	<u>\$ 3,711,248</u>	<u>\$ 15,163,382</u>

Interest Rate Risk – This is the risk that changes if market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The Town’s investment pool had the following credit risk structure at June 30, 2015:

Investment Type	Credit Rating*	Fair Value	Percent of Grand Total
Corporate bonds	AA	\$ 249,863	4.16%
Corporate bonds	AA-	249,995	4.16%
Corporate bonds	A+	548,120	9.12%
Corporate bonds	A	893,063	14.86%
Corporate bonds	A-	1,271,895	21.16%
Corporate bonds	BBB+	206,908	3.44%
		<u>3,419,844</u>	<u>56.90%</u>
Government bonds	AA+	1,401,957	23.33%
Municipal bonds	NR	1,188,554	19.78%
		<u>\$ 6,010,355</u>	<u>100.00%</u>

*Per Standard and Poor's

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. More than 5% of the Town’s investments are in the Federal Home Loan Bank. This investment is 9.2% of the Town’s total investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 14,721,264
Investments per Statement of Net Position-Fiduciary Funds (Exhibit E)	442,118
Total investments	<u>\$ 15,163,382</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, 2015. The amount has been reduced by an allowance for an estimated uncollectible amount of \$92,943. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2015	\$ 3,506,918	\$ 3,506,918
Unredeemed (under tax lien):		
Levy of 2014	642,525	642,525
Levy of 2013	329,650	329,650
Levies of 2012 and prior	140,521	140,521
Less: allowance for estimated uncollectible taxes	(92,943)	-
Net taxes receivable	<u>\$ 4,526,671</u>	<u>\$ 4,619,614</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-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2015, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2015 for the Town’s individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Water Fund	Sewer Fund	Nonmajor Funds	Total
Receivables:					
Accounts	\$ 694,886	\$ 355,735	\$ 114,633	\$ -	\$ 1,165,254
Special assessments	-	-	842,808	-	842,808
Intergovernmental	1,067	-	-	52,066	53,133
Accrued interest	5,533	6,662	26,114	91	38,400
Voluntary tax liens	100,847	-	-	-	100,847
Gross receivables	<u>802,333</u>	<u>362,397</u>	<u>983,555</u>	<u>52,157</u>	<u>2,200,442</u>
Less: allowance for uncollectibles	(263,248)	(139,000)	(72,548)	-	(474,796)
Net total receivables	<u>\$ 539,085</u>	<u>\$ 223,397</u>	<u>\$ 911,007</u>	<u>\$ 52,157</u>	<u>\$ 1,725,646</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,410,281	\$ -	\$ (194,965)	\$ 10,215,316
Construction in progress	1,843,875	80,989	(1,843,875)	80,989
Total capital assets not being depreciated	<u>12,254,156</u>	<u>80,989</u>	<u>(2,038,840)</u>	<u>10,296,305</u>
Being depreciated:				
Buildings and building improvements	14,726,199	1,892,275	(145,618)	16,472,856
Machinery, equipment, and vehicles	6,586,758	739,067	(112,899)	7,212,926
Total capital assets being depreciated	<u>21,447,095</u>	<u>2,631,342</u>	<u>(258,517)</u>	<u>23,819,920</u>
Total all capital assets	<u>33,701,251</u>	<u>2,712,331</u>	<u>(2,297,357)</u>	<u>34,116,225</u>
Less accumulated depreciation:				
Land improvements	(21,244)	(6,707)	-	(27,951)
Buildings and building improvements	(5,541,926)	(410,600)	21,751	(5,930,775)
Machinery, equipment, and vehicles	(3,868,781)	(481,253)	73,857	(4,276,177)
Total accumulated depreciation	<u>(9,431,951)</u>	<u>(898,560)</u>	<u>95,608</u>	<u>(10,234,903)</u>
Net book value, capital assets being depreciated	<u>12,015,144</u>	<u>1,732,782</u>	<u>(162,909)</u>	<u>13,585,017</u>
Net book value, all capital assets	<u>\$ 24,269,300</u>	<u>\$ 1,813,771</u>	<u>\$ (2,201,749)</u>	<u>\$ 23,881,322</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 43,065
Public safety	343,014
Highways and streets	233,652
Sanitation	8,416
Water	82,100
Culture and recreation	188,313
Total depreciation expense	<u>\$ 898,560</u>

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2015 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 267
General	Nonmajor	38,452
Sewer	General	810
Sewer	Water	724
		<u>\$ 40,253</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Interfund Transfers - The composition of interfund transfers for the year ended June 30, 2015 is as follows:

	Transfers In:		
	General Fund	Nonmajor Fund	Total
Transfers out:			
General fund	\$ -	\$ 24,988	\$ 24,988
Water fund	66,000	-	66,000
Sewer fund	44,000	-	44,000
Nonmajor fund	23,454	-	23,454
Total	<u>\$ 133,454</u>	<u>\$ 24,988</u>	<u>\$ 158,442</u>

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, 2015 consist of the following:

General fund:		
Taxes due to the Hudson School District		\$ 17,116,026
Taxes due to Hillsborough County		1,337,189
Payroll taxes due to State and Federal Governments		868
Contributions due to New Hampshire Retirement System		59,014
Fees due to the State of New Hampshire Department of Motor Vehicles		21,693
Total general fund		<u>\$ 18,534,790</u>
Fiduciary fund:		
Agency fund:		
Balance of trust funds belonging to the Hudson School District		<u>\$ 645,753</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$1,329,877 in the governmental activities at June 30, 2015 consist of amounts related to pensions (see Note 18).

Deferred inflows of resources at June 30, 2015 are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund	Nonmajor Governmental Funds
Property taxes levied prior to their due date	\$ 8,290,575	\$ 8,290,575	\$ -	\$ -	\$ -
Property taxes receivables not collected within 60 days of the end of the fiscal year*	-	893,023	-	-	-
Hookup fees not currently available	2,347,638	-	2,347,638	-	-
Betterment assessments not currently available	871,112	-	-	871,112	-
Grants revenue received in advance of eligible expenditures	166,274	-	-	-	166,274
Deferred amounts related to pensions (see Note 18)	3,084,314	-	-	-	-
Total deferred inflows of resources	<u>\$ 14,759,913</u>	<u>\$ 9,183,598</u>	<u>\$ 2,347,638</u>	<u>\$ 871,112</u>	<u>\$ 166,274</u>

*Deferred inflows of property taxes not collected within 60 days of the fiscal year-end is not reported on the full accrual basis of accounting (Exhibit A).

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 11 – CAPITAL LEASES

The Town has entered into certain capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2015
Capital lease obligations:		
Ford pickup trucks (5)	5.20%	\$ 112,770
Caterpillar wheel loader	3.25%	100,669
Total capital lease obligations		<u>\$ 213,439</u>

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Machinery, equipment, and vehicles:	
Ford pickup trucks (5)	\$ 188,272
Caterpillar wheel loader	178,959
Total equipment	367,231
Less: accumulated depreciation	(96,574)
Total capital lease equipment	<u>\$ 270,657</u>

The annual requirements to amortize the capital leases payable as of June 30, 2015, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2016	\$ 77,359
2017	77,360
2018	77,360
Total requirements	232,079
Less: interest	(18,640)
Present value of remaining payments	<u>\$ 213,439</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 12 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of debt held by the City of Nashua. As of June 30, 2015 the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	<u>\$ 8,785,833</u>	12.58%	<u>\$ 1,105,258</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town’s long-term liabilities consisted of the following for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Reductions	Balance June 30, 2015	Due Within One Year
General obligation bonds	\$ 14,025,000	\$ -	\$ (1,060,000)	\$ 12,965,000	\$ 1,065,000
Capital leases	262,292	-	(48,853)	213,439	68,174
Compensated absences	1,474,410	143,232	-	1,617,642	23,544
Accrued landfill postclosure care costs	300,000	-	-	300,000	30,000
Net other postemployment benefits	1,510,872	701,599	-	2,212,471	-
Total long-term liabilities	<u>\$ 17,572,574</u>	<u>\$ 844,831</u>	<u>\$ (1,108,853)</u>	<u>\$ 17,308,552</u>	<u>\$ 1,186,718</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2015	Current Portion
General obligation bonds payable:						
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 1,125,000	\$ 115,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	11,840,000	950,000
Total					<u>\$ 12,965,000</u>	<u>\$ 1,065,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2015, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 1,065,000	\$ 593,330	\$ 1,658,330
2017	1,065,000	540,080	1,605,080
2018	1,055,000	497,480	1,552,480
2019	1,045,000	454,225	1,499,225
2020	1,035,000	410,858	1,445,858
2021-2025	5,055,000	1,360,040	6,415,040
2026-2028	2,645,000	249,388	2,894,388
Totals	<u>\$ 12,965,000</u>	<u>\$ 4,105,401</u>	<u>\$ 17,070,401</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town continue to perform certain maintenance and monitoring functions as the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$300,000 as of June 30, 2015. The estimated total current cost of the landfill postclosure care (\$30,000) is based on the amount that would be paid if all equipment, facilities, and services required to monitor, and maintain the landfill were acquired as of June 30, 2015. 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.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 14 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2015 are as follows:

General fund:	
General government	\$ 68,847
Public safety	132,067
Highways and streets	12,600
Sanitation	13,821
Total encumbrances	<u>\$ 227,335</u>

NOTE 15 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2015 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 23,881,322
Less:	
General obligation bonds payable	(12,965,000)
Capital leases payable	(213,439)
Total net investment in capital assets	<u>10,702,883</u>
Restricted net position:	
Nonexpendable permanent trust funds (principal)	173,918
Nonexpendable permanent trust funds (income)	33,254
Donations	102,524
Library	442,866
Water	2,080,846
Sewer	1,488,160
Police forfeiture	146,725
Total restricted net position	<u>4,468,293</u>
Unrestricted (deficit)	<u>(3,038,750)</u>
Total net position	<u>\$ 12,132,426</u>

The unrestricted net position for governmental activities at June 30, 2015 is composed of the following:

Net pension liability	\$ (3,084,314)
All other	45,564
Total unrestricted net position	<u>\$ (3,038,750)</u>

As of July 1, 2014, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* which requires the Town to report their proportionate share of the New Hampshire Retirement System's net pension liability based upon their plan contributions for the year. Contribution rates are statutorily determined pursuant to RSA 100-A, and the Town does not have the ability to make excess contributions to reduce this liability. There is presently no mechanism in place to reduce this liability or set aside assets to fund this liability. However, the New Hampshire Retirement System has a statutory funding schedule whose goal is to reach 100% plan funding by June 30, 2039.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2015 include the following:

Nonspendable:		
Major fund:		
General:		
Inventory	\$ 20,728	
Prepaid items	12,310	
	<u>33,038</u>	
Nonmajor funds:		
Other permanent fund - principal balance	82,352	
Library permanent fund - principal balance	91,566	
	<u>173,918</u>	
Total nonspendable fund balance		\$ 206,956
Restricted:		
Major funds:		
General:		
Donations	\$ 102,524	
Library	442,866	
	<u>545,390</u>	
Water	2,080,846	
Sewer	1,488,160	
	<u>1,488,160</u>	
Nonmajor funds:		
Police forfeiture	146,725	
Other permanent fund - income balance	23,770	
Library permanent fund - income balance	9,484	
	<u>179,979</u>	
Total restricted fund balance		4,294,375
Committed:		
Major fund:		
General:		
Non-lapsing appropriations	\$ 950,000	
Expendable trust	2,082,152	
Conservation commission	1,037,869	
Land use change	103,278	
	<u>4,173,299</u>	
Water:		
Expendable trust	2,540,251	
Sewer:		
Expendable trust	9,957,122	
Total committed fund balance		16,670,672
Assigned:		
Major fund:		
General:		
Encumbrances	\$ 227,335	
Abatement contingency	1,072,852	
Legal contingency	250,000	
Senior activities	6,083	
Total assigned fund balance		1,556,270
Unassigned:		
Major fund:		
General		
		<u>4,800,727</u>
Total governmental fund balances		<u>\$ 27,529,000</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2014 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund	Sewer Fund
To record change in methodology for 60-day property tax revenue recognition	\$ -	\$ 1,008,208	\$ -
To remove prior year capital project expenditures, previously reported in the general fund	92,390	92,390	-
To record revenue in the general fund, previously reported in the grants fund	66,338	66,338	-
To record deferred outflows of resources related to pensions for implementation of GASB Statement No. 68	1,800,699	-	-
To record net pension liability for implementation of GASB Statement No. 68	(24,397,417)	-	-
To adjust for prior year misposting of revenue	(33,712)	-	(33,712)
Net position/fund balance, as previously reported	32,135,601	8,044,189	10,929,473
Net position/fund balance, as restated	<u>\$ 9,663,899</u>	<u>\$ 9,211,125</u>	<u>\$ 10,895,761</u>

The above restatements impacted the budgetary basis, resulting in a restated general fund unassigned fund balance of \$4,975,253 and a restated sewer fund restricted fund balance of \$1,280,155.

NOTE 18 – 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 and local employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the state are eligible and required to participate in the Pension Plan. The System issues a publically available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System Trustees based on an actuarial valuation. All employees except police officers and fire fighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for pension and medical subsidy were 25.30% for police officers, 27.74% for firefighters, and 10.77% for all other employees. The contribution requirements for the fiscal years 2013, 2014, and 2015 were \$1,669,415, \$2,053,991, and \$2,100,205, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2015 the Town reported a liability of \$20,834,147 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2014, the Town's proportion was .55504651% which was a decrease of .01183636% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the Town recognized pension expense of \$1,321,744. At June 30, 2015 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	\$ -	\$ 418,568
Net difference between projected and actual investment earnings on pension plan investments	-	2,665,746
Contributions subsequent to the measurement date	1,329,877	-
Total	\$ 1,329,877	\$ 3,084,314

The \$1,329,877 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, 2016. 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,	
2016	\$ (757,280)
2017	(757,280)
2018	(757,280)
2019	(55,196)
Totals	\$ (2,327,036)

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2013, using the following actuarial assumptions which, accordingly apply to both 2014 and 2013 measurements:

- Inflation: 3.0%
- Salary increases: 3.75- 5.8% average, including inflation
- Investment rate of return: 7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

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. Following is a table presenting target allocations and long-term rates of return for 2014 and 2013:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return	
		2014	2013
Large Cap Equities	22.50%	3.25%	3.75%
Small/Mid Cap Equities	7.50%	3.25%	4.00%
Total domestic equity	30.00%		
Int'l Equities (unhedged)	13.00%	4.25%	4.75%
Emerging Int'l Equities	7.00%	6.50%	6.75%
Total international equity	20.00%		
Core Bonds	18.00%	(0.47%)	(0.96%)
High-Yield Bonds	1.50%	1.50%	2.00%
Global Bonds (unhedged)	5.00%	(1.75%)	(2.25%)
Emerging Market Debt (external)	0.50%	2.00%	1.00%
Total fixed income	25.00%		
Private equity	5.00%	5.75%	6.00%
Private debt	5.00%	5.00%	5.50%
Real estate	10.00%	3.25%	3.00%
Opportunistic	5.00%	2.50%	2.63%
Total alternative investments	25.00%		
Total	100.00%		

Discount Rate: The discount rate used to measure the collective total pension liability was 7.75%. 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 7.75% 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 (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
June 30, 2014	\$ 27,441,960	\$ 20,834,147	\$ 15,259,466
June 30, 2013	\$ 31,278,000	\$ 24,397,417	\$ 18,613,639

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Pension plan fiduciary net position: Detailed information about the pension plan’s fiduciary net position is available in the separated issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 19 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The Town provides postemployment benefit options for health care, life insurance, dental insurance, and disability income to eligible retirees, terminated employees, and their dependents. The benefits provided in accordance with the Town’s agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2015:

Annual required contribution/OPEB cost	\$	827,287
Interest on net OPEB obligation		60,435
Adjustment to annual required contribution		(85,677)
Contributions made (pay-as-you-go)		<u>(100,446)</u>
Increase in net OPEB obligation		701,599
Net OPEB obligation, beginning		<u>1,510,872</u>
Net OPEB obligation, ending		<u>\$ 2,212,471</u>

The Town’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2015 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2013	\$ 813,321	\$ 73,831	9.08%	\$ 739,490
June 30, 2014	\$ 844,534	\$ 73,152	8.66%	\$ 1,510,872
June 30, 2015	\$ 802,045	\$ 100,446	12.52%	\$ 2,212,471

A portion of the Town’s OPEB arises from an implicit subsidy. The underlying OPEB obligation for the Town’s implicit subsidy arises from the fact that the benefits provided to the active and retired employees are identical. As a result, the active employees are subsidizing the cost of the benefits provided to the retired employees. The funding policy used by the town is based on the pay-as-you-go methodology with the exception that the funding for the cost of retiree benefits is recognized annually through the payment of the premiums for the active employees. This funding practice results in no net OPEB obligation being carried to the balance sheet for the retiree portion of the implicit subsidy.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

As of July 1, 2014, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$7,748,653, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,748,653. The covered payroll (annual payroll of active employees covered by the plan) was \$9,574,894 during fiscal year 2015, and the ratio of the UAAL to the covered payroll was 80.9%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2014 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return per annum. The projected annual healthcare cost trend is -5.25% initially, reduced by increments of 1.00% annually to an ultimate rate of 5.0% after four years. The UAAL is being amortized as a level dollar amount over an open basis for a period of 30 years. This has been calculated at a rate of 4.0% pay-as-you-go. The remaining amortization period at June 30, 2015 was 29 years.

The GASB standard on accounting for postretirement benefits other than pensions requires the following disclosures in the financial statements with regard to the retiree benefit liability:

Plan Types: New Hampshire Revised Statutes Annotated (100-A:50 Medical Insurance Coverage) indicates the following with respect to medical insurance for retiring employees.

- I. Every political subdivision of the state that provides for its active employees any group medical insurance or group health care plan, including but not limited to hospitalization, hospital medical care, surgical care, dental care, or other group medical or health care plan, shall permit its employees upon retirement to continue to participate in the same medical insurance or health care group or plan as its active employees. Retired employees shall be deemed to be part of the same group as active employees of the same employer for purposes of determining medical insurance premiums. Coverage for spouses, other family members, and beneficiaries of retirees shall also be permitted to the extent that coverage is provided for the spouses, other family members, and beneficiaries of active employees. Present retirees not covered shall be permitted to rejoin the active employee health insurance or health care group. Persons retired prior to July 1, 1988, shall be given the opportunity to rejoin the group during a 2-year period, beginning on July 1, 1989, and ending on July 1, 1991. Such persons shall continue to participate in the same coverage as active employees without any benefit waiting period.
- II. Each political subdivision, as employer, may elect to pay the full cost of group medical insurance or health care coverage for its retirees, or may require each retiree to pay any part or all of the cost of the retiree's participation. Such election may be made separately for retirees from different job classifications.

Since the same premiums are charged to active employees and retirees, and the Town is unable to obtain age-adjusted premium information for the retirees, GASB 45 requires the Town to calculate age-adjusted premiums for the purpose of projecting future benefits for retirees. This report values the implicit rate subsidy, which is the amount by which the age-adjusted premium exceeds the actual premium.

Benefits Provided: The Town provides access to continued medical benefits to its eligible retirees. The benefits are provided through the HealthTrust.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Duration of Benefits: The benefits valued 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.

Benefit Cost Sharing: Retirees and their covered spouses are required to pay 100% of the premiums for elected coverage. See examples for the calculation of the per capita cost on page 15.

Eligibility (Group 1 Other Than Police and Fire): Employees must meet the following criteria to be eligible for access to the Town's medical benefits in retirement.

Retirement Eligibility Requirements:

- Hired prior to July 1, 2011:
 - (1) Age 60 regardless of years of Creditable Service, or
 - (2) Age 50 with at least 10 years of Creditable Service, or
 - (3) At any age if have at least 20 years of Creditable Service and sum of age and years of Creditable Service is at least 70.
- Hired on or after July, 2011:
 - (1) Age 65 regardless of years of Creditable Service, or
 - (2) Age 60 with at least 30 years of Creditable Service.

Eligibility (Group 2 Police and Fire): Employees must meet the following criteria to be eligible for access to the Town's medical benefits in retirement.

Retirement Eligibility Requirements:

- Hired before July 1, 2011:
 - (1) Age 45 with 20 years of Group 2 Creditable Service; or
 - (2) Age 60 regardless of their years of Creditable Service.
- Hired on or after July 1, 2011:
 - (1) Age 50 with 25 years of Group 2 Creditable Service; or
 - (2) Age 60 regardless of their years of Creditable Service.

Surviving Spouse Benefit: Surviving beneficiaries continue to receive coverage after the death of the eligible retired employee but are required to continue to pay 100% of the premium.

Annual Gross Premiums for Retirees:

Plan	2014-2015		2015-2016	
	Employee Only	Employee and Dependent	Employee Only	Employee and Dependent
BC/BS JY	\$ 13,436.76	\$ 26,873.52	NA	NA
BC/BS Comp 100	\$ 12,485.40	\$ 24,970.80	\$ 13,306.44	\$ 26,612.88
BC/BS Comp 300	\$ 11,383.68	\$ 22,767.36	\$ 12,180.72	\$ 24,361.44
Matthew Thornton HMO	\$ 9,452.76	\$ 18,905.52	\$ 8,956.08	\$ 17,912.04

NOTE 20 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2015, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and Cities.

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 January 1, 2015 to June 30, 2015 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Primex³ Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Hudson billed and paid for the year ended June 30, 2015 was \$191,830 for workers' compensation and \$224,792 for property/liability.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

NOTE 21 – CAFETERIA BENEFIT PLAN

Effective January 1991, the Town implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the Town, into any combination of the following benefit categories:

1. Out of Pocket Medical Spending Account; or
2. Dependent Care Spending Account

Eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$5,000 annually into the Dependent Care Spending Account, and \$1,000 into the medical spending account.

NOTE 22 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

Two contingency balances have been recorded in the general fund. A balance of \$1,072,852 reported as assigned fund balance represents the estimated property tax abatements that the Town may have to refund in the subsequent fiscal year. Additionally, a balance of \$250,000 reported as assigned fund balance represents the maximum potential exposure to the Town as a result of pending litigation.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through February 18, 2016, the date the June 30, 2015 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
July 1, 2012	\$ -	\$ 7,107,156	\$ 7,107,156	0.00%	\$ 9,464,053	75.10%
July 1, 2013	\$ -	\$ 7,868,473	\$ 7,868,473	0.00%	\$ 8,618,843	91.29%
July 1, 2014	\$ -	\$ 7,748,653	\$ 7,748,653	0.00%	\$ 9,574,894	80.93%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT G
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, 2015

Fiscal Year	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	July 1, 2014	0.55504651%	\$ 20,834,147	\$ 10,217,944	203.90%	59.81%
June 30, 2014	July 1, 2013	0.56688287%	\$ 24,397,417	\$ 10,231,007	238.47%	66.32%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT H
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2015

Fiscal Year	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	July 1, 2014	\$ 1,800,699	\$ 1,800,699	\$ -	\$ 10,217,944	17.62%
June 30, 2014	July 1, 2013	\$ 1,409,575	\$ 1,409,575	\$ -	\$ 10,231,007	13.78%

The notes to the required supplementary information is an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit F represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2015.

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan at June 30, 2015.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2014:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 Years beginning July 1, 2014
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	4.29% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Other Information:

Notes Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

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, 2015

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,464,049	\$ 15,672,068	\$ 208,019
Yield	4,000	5,168	1,168
Excavation	5,500	29	(5,471)
Other taxes	16,000	15,502	(498)
Interest and penalties on taxes	307,000	343,234	36,234
Total from taxes	<u>15,796,549</u>	<u>16,036,001</u>	<u>239,452</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	4,000,000	4,525,023	525,023
Building permits	262,000	212,981	(49,019)
Other	147,600	138,830	(8,770)
Total from licenses, permits, and fees	<u>4,409,600</u>	<u>4,876,834</u>	<u>467,234</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,182,997	1,182,997	-
Highway block grant	464,767	469,059	4,292
Federal:			
Other	84,407	77,380	(7,027)
Total from intergovernmental	<u>1,732,171</u>	<u>1,729,436</u>	<u>(2,735)</u>
Charges for services:			
Income from departments	1,289,247	1,605,887	316,640
Miscellaneous:			
Sale of municipal property	4,000	368,776	364,776
Interest on investments	(10,000)	6,969	16,969
Rent of property	2,000	2,800	800
Contributions and donations	7,212	9,605	2,393
Other	32,552	340,870	308,318
Total from miscellaneous	<u>35,764</u>	<u>729,020</u>	<u>693,256</u>
Other financing sources:			
Transfers in	373,132	521,580	148,448
Total revenues and other financing sources	23,636,463	<u>\$ 25,498,758</u>	<u>\$ 1,862,295</u>
Unassigned fund balance used to reduce tax rate	500,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 24,136,463</u>		

SCHEDULE 2
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2015

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 341,164	\$ 333,679	\$ -	\$ 7,485
Election and registration	-	398,382	369,343	-	29,039
Financial administration	4,132	924,259	872,908	4,100	51,383
Revaluation of property	18,200	345,198	321,809	36,189	5,400
Legal	-	149,100	128,173	-	20,927
Planning and zoning	-	413,901	377,755	-	36,146
General government buildings	16,206	150,995	175,527	-	(8,326)
Cemeteries	950	1,260	1,554	-	656
Insurance, not otherwise allocated	-	410,034	407,942	-	2,092
Other	97,934	507,760	565,293	28,558	11,843
Total general government	<u>137,422</u>	<u>3,642,053</u>	<u>3,553,983</u>	<u>68,847</u>	<u>156,645</u>
Public safety:					
Police	123,056	7,057,493	7,009,298	64,129	107,122
Ambulance	13,239	86,347	98,507	-	1,079
Fire	48,710	5,600,221	5,396,295	67,938	184,698
Emergency management	-	9,230	4,746	-	4,484
Total public safety	<u>185,005</u>	<u>12,753,291</u>	<u>12,508,846</u>	<u>132,067</u>	<u>297,383</u>
Highways and streets:					
Administration	-	251,571	230,758	12,600	8,213
Highways and streets	-	3,989,136	3,987,283	-	1,853
Total highways and streets	<u>-</u>	<u>4,240,707</u>	<u>4,218,041</u>	<u>12,600</u>	<u>10,066</u>
Sanitation:					
Administration	-	43,670	41,805	-	1,865
Solid waste collection	4,200	1,500,000	1,486,764	13,821	3,615
Total sanitation	<u>4,200</u>	<u>1,543,670</u>	<u>1,528,569</u>	<u>13,821</u>	<u>5,480</u>
Health:					
Pest control	-	98,454	76,622	-	21,832
Welfare:					
Direct assistance	-	85,900	81,734	-	4,166
Culture and recreation:					
Parks and recreation	-	400,875	396,853	-	4,022
Patriotic purposes	-	5,600	5,600	-	-
Total culture and recreation	<u>-</u>	<u>406,475</u>	<u>402,453</u>	<u>-</u>	<u>4,022</u>
Capital outlay	178,000	-	178,000	-	-
Other financing uses:					
Transfers out	126,984	1,365,913	1,375,524	-	117,373
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 631,611</u>	<u>\$ 24,136,463</u>	<u>\$ 23,923,772</u>	<u>\$ 227,335</u>	<u>\$ 616,967</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, 2015

Unassigned fund balance, beginning, as restated (see Note 17) (Non-GAAP Budgetary Basis)		\$ 4,975,253
Changes:		
Unassigned fund balance used to reduce 2015 tax rate		(500,000)
2015 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,862,295	
Unexpended balance of appropriations (Schedule 2)	<u>616,967</u>	
2015 Budget surplus		2,479,262
Decrease in nonspendable fund balance		26,300
Increase in restricted fund balance		(2,393)
Increase in committed fund balance (non-encumbrances)		(950,000)
Increase in assigned fund balance (non-encumbrances)		<u>(427,615)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		5,600,807
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:		
To comply with generally accepted accounting principles by recording deferred inflows of resources relating property taxes not collected within 60 days of fiscal year-end		(893,023)
To remove the allowance for uncollectible property taxes, recognized on a budgetary basis, but not on a GAAP basis		<u>92,943</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 4,800,727</u></u>

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2015

	Special Revenue Funds		Capital Project Funds		Permanent Funds		Total
	Grants	Police Forfeiture	Senior Center/ Cable TV	Pelham Road Bridge	Other	Library	
ASSETS							
Cash and cash equivalents	\$ -	\$ 52,639	\$ -	\$ 219,929	\$ 2,377	\$ 8,717	\$ 283,662
Investments	-	94,086	-	-	103,654	92,333	290,073
Intergovernmental receivable	38,452	-	-	13,614	-	-	52,066
Accrued interest receivable	-	-	-	-	91	-	91
Total assets	<u>\$ 38,452</u>	<u>\$ 146,725</u>	<u>\$ -</u>	<u>\$ 233,543</u>	<u>\$ 106,122</u>	<u>\$ 101,050</u>	<u>\$ 625,892</u>
LIABILITIES							
Contract payable	\$ -	\$ -	\$ -	\$ 60,542	\$ -	\$ -	\$ 60,542
Interfund payable	38,452	-	-	-	-	-	38,452
Retainage payable	-	-	-	6,727	-	-	6,727
Total liabilities	<u>38,452</u>	<u>-</u>	<u>-</u>	<u>67,269</u>	<u>-</u>	<u>-</u>	<u>105,721</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - grants	-	-	-	166,274	-	-	166,274
FUND BALANCES							
Nonspendable	-	-	-	-	82,352	91,566	173,918
Restricted	-	146,725	-	-	23,770	9,484	179,979
Total fund balances	<u>-</u>	<u>146,725</u>	<u>-</u>	<u>-</u>	<u>106,122</u>	<u>101,050</u>	<u>353,897</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 38,452</u>	<u>\$ 146,725</u>	<u>\$ -</u>	<u>\$ 233,543</u>	<u>\$ 106,122</u>	<u>\$ 101,050</u>	<u>\$ 625,892</u>

SCHEDULE 5
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds		Capital Project Funds		Permanent Funds		Total
	Grants	Police Forfeiture	Senior Center/ Cable TV	Pelham Road Bridge	Other	Library	
REVENUES							
Intergovernmental	\$ 133,271	\$ -	\$ -	\$ 79,478	\$ -	\$ -	\$ 212,749
Miscellaneous	-	9,490	-	-	1,999	(5,597)	5,892
Total revenues	<u>133,271</u>	<u>9,490</u>	<u>-</u>	<u>79,478</u>	<u>1,999</u>	<u>(5,597)</u>	<u>218,641</u>
EXPENDITURES							
Current:							
Culture and recreation	-	-	-	-	-	21	21
Capital outlay	133,271	-	48,404	104,466	-	-	286,141
Total expenditures	<u>133,271</u>	<u>-</u>	<u>48,404</u>	<u>104,466</u>	<u>-</u>	<u>21</u>	<u>286,162</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>9,490</u>	<u>(48,404)</u>	<u>(24,988)</u>	<u>1,999</u>	<u>(5,618)</u>	<u>(67,521)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	24,988	-	-	24,988
Transfers out	-	-	(23,454)	-	-	-	(23,454)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(23,454)</u>	<u>24,988</u>	<u>-</u>	<u>-</u>	<u>1,534</u>
Net change in fund balances	-	9,490	(71,858)	-	1,999	(5,618)	(65,987)
Fund balances, beginning	-	137,235	71,858	-	104,123	106,668	419,884
Fund balances, ending	<u>\$ -</u>	<u>\$ 146,725</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,122</u>	<u>\$ 101,050</u>	<u>\$ 353,897</u>

Town Warrant 2016



Hudson,
New Hampshire



New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Hudson

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: January 25, 2016

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Malcolm V Price	
Thaddeus Hussey	
TED TROST	
Randy Brownrigg	
Geoffrey Keegan	
Patty Landells	

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

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

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior		Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
			Year as Approved by DRA	Actual Expenditures Prior Year				
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$352,304	\$333,679	\$348,838	\$0	\$348,838	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$379,474	\$369,343	\$388,131	\$0	\$390,781	\$0
4150-4151	Financial Administration	07	\$952,211	\$872,908	\$1,030,376	\$0	\$1,030,376	\$0
4152	Revaluation of Property	07	\$354,741	\$321,809	\$359,921	\$0	\$359,921	\$0
4153	Legal Expense	07	\$167,100	\$128,173	\$156,500	\$0	\$156,500	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	07	\$381,094	\$377,755	\$353,674	\$0	\$353,674	\$0
4194	General Government Buildings	07	\$161,141	\$175,527	\$159,157	\$0	\$159,157	\$0
4195	Cemeteries	07	\$1,260	\$1,554	\$1,260	\$0	\$1,260	\$0
4196	Insurance	07	\$441,000	\$407,942	\$458,000	\$0	\$458,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	07	\$632,344	\$565,293	\$295,197	\$2,867	\$295,197	\$0
Public Safety								
4210-4214	Police	07	\$7,209,066	\$7,009,298	\$7,279,812	\$20,402	\$7,279,812	\$0
4215-4219	Ambulance	07	\$158,134	\$98,507	\$193,861	\$0	\$193,861	\$0
4220-4229	Fire	07	\$5,738,650	\$5,396,295	\$5,772,232	\$0	\$5,772,232	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	07	\$7,730	\$4,746	\$8,870	\$0	\$8,870	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	07	\$320,218	\$230,758	\$317,472	\$0	\$317,472	\$0
4312	Highways and Streets	07	\$3,995,406	\$3,987,283	\$4,022,507	\$0	\$4,022,507	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Administration		\$0	\$41,805	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$1,541,395	\$1,486,764	\$1,556,395	\$0	\$1,556,395	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations		Boarger Committee's Appropriations	
					Enacting FY (Recommended)	Enacting FY (Not Recommended)	Enacting FY (Recommended)	Enacting FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	19	\$0	\$0	\$100,000	\$0	\$100,000	\$0
	Purpose: Establish Capital Reserve Fund for Water Utility Infrastructure and Capital Equipment Replacement							
4721	Long Term Bonds and Notes - Interest	06	\$0	\$0	\$75,158	\$0	\$75,158	\$0
	Purpose: Construction of New Fire Station							
4903	Buildings	06	\$0	\$0	\$2,206,300	\$0	\$2,206,300	\$0
	Purpose: Construction of New Fire Station							
4909	Improvements Other than Buildings	17	\$0	\$0	\$160,000	\$0	\$160,000	\$0
	Purpose: Lining of the Central Street Bridge/Culvert							
4909	Improvements Other than Buildings	18	\$0	\$0	\$250,000	\$0	\$250,000	\$0
	Purpose: Benson Park Utilities							
4915	To Capital Reserve Fund	20	\$0	\$0	\$285,000	\$0	\$285,000	\$0
	Purpose: Benson Park Utilities							
	To Capital Reserve Fund	20	\$0	\$0	\$285,000	\$0	\$285,000	\$0
	Purpose: Funding for Capital Reserve Funds from Unassigned Fund Balance							
	Special Articles Recommended		\$0	\$0	\$3,076,458	\$0	\$3,076,458	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations		Budget Committee's Appropriations	
					Enacting FY (Recommended)	Enacting FY (Not Recommended)	Enacting FY (Recommended)	Enacting FY (Not Recommended)
0000-0000	Collective Bargaining	10	\$0	\$0	\$79,829	\$0	\$79,829	\$0
	Purpose: Hudson Firefighters, IAFF Local 3154 Wage and Benefit Increases							
0000-0000	Collective Bargaining	12	\$0	\$0	\$78,662	\$0	\$78,662	\$0
	Purpose: Hudson Police, Fire and Town Supervisors Association Wage and Benefit Increases							
0000-0000	Collective Bargaining	11	\$0	\$0	\$32,562	\$0	\$32,562	\$0
	Purpose: Hudson Support Staff, AFSCME Local 1801 Wage and Benefit Increases							
4140-4149	Election, Registration, and Vital Statistics	13	\$0	\$0	\$6,035	\$0	\$6,035	\$0
	Purpose: Wage and Benefit Increase for Town Clerk/Tax Collector							
4150-4151	Financial Administration	16	\$0	\$0	\$28,073	\$0	\$28,073	\$0
	Purpose: Hiring of Part-time IT Entry Level Technician							
4210-4214	Police	14	\$0	\$0	\$85,343	\$0	\$85,343	\$0
	Purpose: Hire One Full-time Police Officer							
4589	Other Culture and Recreation	15	\$0	\$0	\$23,982	\$0	\$23,982	\$0
	Purpose: Part-time to Full-time Recreation Department Office Assistant							
	Individual Articles Recommended		\$0	\$0	\$334,486	\$0	\$334,486	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	07	\$5,168	\$4,000	\$4,000
3186	Payment in Lieu of Taxes	07	\$9,393	\$10,000	\$10,000
3187	Excavation Tax	07	\$29	\$5,000	\$5,000
3189	Other Taxes	07	\$6,109	\$6,000	\$6,000
3190	Interest and Penalties on Delinquent Taxes	07	\$343,234	\$320,000	\$320,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	07	\$4,525,023	\$4,300,000	\$4,300,000
	Business Licenses and Permits		\$0	\$0	\$0
	Motor Vehicle Permit Fees	07	\$4,525,023	\$4,300,000	\$4,300,000
3230	Building Permits	07	\$212,981	\$212,000	\$212,000
3290	Other Licenses, Permits, and Fees	07	\$138,830	\$136,000	\$136,000
3311-3319	From Federal Government	07	\$77,380	\$36,000	\$36,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$1,182,997	\$1,182,997	\$1,182,997
3353	Highway Block Grant	07	\$469,059	\$520,335	\$520,335
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments	07	\$110,000	\$110,000	\$110,000
Charges for Services					
3401-3406	Income from Departments	07	\$1,605,887	\$1,198,100	\$1,198,100
3409	Other Charges		\$0	\$0	\$0

Miscellaneous Revenues						
3501	Sale of Municipal Property		07	\$368,776	\$4,000	\$4,000
3502	Interest on Investments			\$6,969	\$0	\$0
3503-3509	Other		07	\$583,153	\$2,000	\$2,000
Interfund Operating Transfers In						
3912	From Special Revenue Funds		07	\$100,007	\$25,000	\$19,500
3913	From Capital Projects Funds			\$48,442	\$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)		08	\$1,397,701	\$1,501,002	\$1,501,002
3914W	From Enterprise Funds: Water (Offset)		09, 19	\$3,667,519	\$3,789,823	\$3,698,441
3915	From Capital Reserve Funds			\$263,132	\$0	\$0
3916	From Trust and Fiduciary Funds			\$0	\$0	\$0
3917	From Conservation Funds			\$0	\$0	\$0
Other Financing Sources						
3934	Proceeds from Long Term Bonds and Notes		06	\$0	\$2,206,300	\$2,206,300
9998	Amount Voted from Fund Balance		20	\$0	\$285,000	\$285,000
9999	Fund Balance to Reduce Taxes		07	\$0	\$600,000	\$600,000
Total Estimated Revenues and Credits				\$19,646,812	\$20,753,557	\$20,656,675

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$29,621,342	\$29,583,101	\$29,483,924
Special Warrant Articles Recommended	\$200,000	\$3,076,458	\$3,076,458
Individual Warrant Articles Recommended	\$1,180,413	\$334,486	\$334,486
TOTAL Appropriations Recommended	\$31,001,755	\$32,994,045	\$32,894,868
Less: Amount of Estimated Revenues & Credits	\$15,327,837	\$16,453,557	\$16,356,675
Estimated Amount of Taxes to be Raised	\$15,673,918	\$16,540,488	\$16,538,193

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	\$32,894,868
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,065,000
3. Interest: Long-Term Bonds & Notes	\$448,699
4. Capital outlays funded from Long-Term Bonds & Notes	\$2,206,300
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$3,719,999
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$29,174,869
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,917,487
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$191,053
10. Voted Cost Items (Voted at Meeting)	\$191,053
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	\$0
13. Amount Voted (Voted at Meeting)	\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)	\$0
15. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting:	\$35,812,355



Default Budget: Hudson


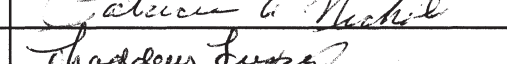
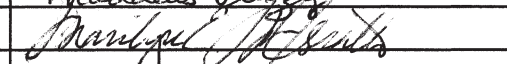
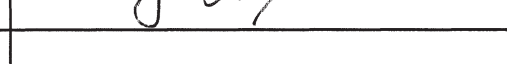

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 25, 2016

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/>

GOVERNING BODY CERTIFICATION

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

Governing Body Certifications		
Printed Name	Position	Signature
Richard Maddox	Chairman, BOS	
Roger Coutu	Vice-Chair, BOS	
Patricia Nichols	BOS Member	
Thaddeus Luszey	BOS Member	
Marilyn McGrath	BOS Member	

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

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

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Government					
4130-4139	Executive	\$352,304	\$2,206		\$354,510
4140-4149	Election, Registration, and Vital Statistics	\$379,474	\$3,011		\$382,485
4150-4151	Financial Administration	\$946,516	\$26,622	-\$70,862	\$902,276
4152	Revaluation of Property	\$350,060	\$4,861		\$354,921
4153	Legal Expense	\$167,100			\$167,100
4155-4159	Personnel Administration	\$0			\$0
4191-4193	Planning and Zoning	\$375,690	-\$16,998		\$358,692
4194	General Government Buildings	\$161,141	-\$16		\$161,125
4195	Cemeteries	\$1,260			\$1,260
4196	Insurance	\$441,000	\$18,000		\$459,000
4197	Advertising and Regional Association	\$0			\$0
4199	Other General Government	\$631,064	-\$331,720		\$299,344
Public Safety					
4210-4214	Police	\$7,188,842	\$110,207		\$7,299,049
4215-4219	Ambulance	\$158,134			\$158,134
4220-4229	Fire	\$5,712,340	\$73,778		\$5,786,118
4240-4249	Building Inspection	\$0			\$0
4290-4298	Emergency Management	\$7,730			\$7,730
4299	Other (Including Communications)	\$0			\$0
Airport/Aviation Center					
4301-4309	Airport Operations	\$0			\$0
Highways and Streets					
4311	Administration	\$315,358	-\$7,540		\$307,818
4312	Highways and Streets	\$3,993,334	-\$61,642		\$3,931,692
4313	Bridges	\$0			\$0
4316	Street Lighting	\$0			\$0
4319	Other	\$0			\$0
Sanitation					
4321	Administration	\$0			\$0
4323	Solid Waste Collection	\$1,541,395	\$15,000		\$1,556,395
4324	Solid Waste Disposal	\$0			\$0
4325	Solid Waste Cleanup	\$0			\$0
4326-4329	Sewage Collection, Disposal and Other	\$0			\$0
Water Distribution and Treatment					
4331	Administration	\$0			\$0
4332	Water Services	\$0			\$0
4335-4339	Water Treatment, Conservation and Other	\$0			\$0
Electric					
4351-4352	Administration and Generation	\$0			\$0
4353	Purchase Costs	\$0			\$0
4354	Electric Equipment Maintenance	\$0			\$0
4359	Other Electric Costs	\$0			\$0
Health					
4411	Administration	\$0			\$0
4414	Pest Control	\$103,337	\$3,438		\$106,775
4415-4419	Health Agencies, Hospitals, and Other	\$0			\$0

Welfare					
4441-4442	Administration and Direct Assistance	\$100,900			\$100,900
4444	Intergovernmental Welfare Payments	\$0			\$0
4445-4449	Vendor Payments and Other	\$0			\$0
Culture and Recreation					
4520-4529	Parks and Recreation	\$396,677	\$2,766		\$399,443
4550-4559	Library	\$1,016,937	\$14,429		\$1,031,366
4583	Patriotic Purposes	\$5,600			\$5,600
4589	Other Culture and Recreation	\$0			\$0
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0			\$0
4619	Other Conservation	\$46,763			\$46,763
4631-4632	Redevelopment and Housing	\$0			\$0
4651-4659	Economic Development	\$0			\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,065,000			\$1,065,000
4721	Long Term Bonds and Notes - Interest	\$593,331	-\$53,250		\$540,081
4723	Tax Anticipation Notes - Interest	\$0			\$0
4790-4799	Other Debt Service	\$0			\$0
Capital Outlay					
4901	Land	\$0			\$0
4902	Machinery, Vehicles, and Equipment	\$0			\$0
4903	Buildings	\$0			\$0
4909	Improvements Other than Buildings	\$0			\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0			\$0
4913	To Capital Projects Fund	\$0			\$0
4914A	To Proprietary Fund - Airport	\$0			\$0
4914E	To Proprietary Fund - Electric	\$0			\$0
4914S	To Proprietary Fund - Sewer	\$1,581,206	-\$77,204		\$1,504,002
4914W	To Proprietary Fund - Water	\$1,988,849	\$20,833		\$2,009,682
4915	To Capital Reserve Fund	\$0			\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0			\$0
4917	To Health Maintenance Trust Funds	\$0			\$0
4918	To Non-Expendable Trust Funds	\$0			\$0
4919	To Agency Funds	\$0			\$0
Total Appropriations		\$29,621,342	-\$253,219	-\$70,862	\$29,297,261

Explanation for Increases and Decreases	
Account	Explanation
	See attached

Town of Hudson NH
Default Budget Fiscal Year 2017

Prior Year Adopted Budget - Fiscal Year 2016 **\$29,621,342**

Adjustments:

Less:	Health Insurance Premiums	(\$18,920)
	Cable Committee (new Revolving Fund)	(\$315,000)
	Town Hall Phone Upgrade	(\$70,862)
	Lease of three dump trucks	(\$106,573)
	Investment Expense - GF	(\$18,000)
	Investment Expense - SF	(\$45,000)
	Investment Expense - WF	(\$12,000)
	Water Debt Service FY 2016	(\$1,658,331)

Add:	Solid Waste (net 2% contracted increase)	\$15,000
	Approved Labor Contracts	\$201,059
	Retirement Benefits	\$49,377
	Workers Comp	\$18,000
	Water Debt Service FY 2017	\$1,605,081
	Water - Pennichuck Operations & Maintenance	\$9,710
	Water - Purchased from Pennichuck	\$22,378

Net Adjustment	<u>(\$324,081)</u>
----------------	--------------------

Default Budget - Fiscal Year 2017 **\$29,297,261**

**2016 Town Meeting Warrant
Hudson, New Hampshire**

To the inhabitants of the Town of Hudson, in the County of Hillsborough, State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet at the Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, February 6, 2016 for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth in NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at Hudson Community Center, 12 Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 8, 2016, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1 To choose all necessary Town Officers for the coming year.

Article 2 **Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend the Official Zoning Map of the Town of Hudson by re-zoning from Industrial (I) to Business (B) the parcel of land located on the southerly border of Elm Avenue shown on the Town Assessor's Maps as identification number 156-063-000, together with a portion of the adjacent section of Elm Avenue, the resulting zoning line to run along the centerline of Elm Avenue, with the I District being to the north of the centerline and the B District being to the south of the centerline. (Approved by the Planning Board by a vote of 4-0-0)

Article 3 **Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend the Official Zoning Map of the Town of Hudson by re-zoning from Business (B) to Town Residential (TR) the following parcels of land, which are located along the west border of Webster Street between Federal Street to the north and Daw Street to the south, with the following identification numbers on the Town Assessor's Maps: 165-001-000 thru 165-006-000, 165-037-000 thru 165-042-000, 173-007-000 through 173-010-000, and 173-024-000. (Approved by the Planning Board by a vote of 3-1-0)

Article 4 **Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article IV, Establishment of Districts, § 334-18, subsections (F) and (G), to clarify that the General (G) and General-One (G-1) Districts do not include areas specifically zoned Town Residence (TR). (Approved by the Planning Board by a vote of 4-0-0)

Article 5 **Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article III, General Regulations, §334-14, to permit a maximum allowed habitable building height of 50 feet for warehouses and distribution facilities in the Sagamore Industrial Park located in the Industrial (I) District. (Approved by the Planning Board by a vote of 5-1-0)

Selectmen's Articles

Article 6 **Construction of a New Fire Station**

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,206,300 for the design and construction of a new fire station on Town-owned land located on Lowell Road, and authorize the issuance of \$2,206,300 of bonds or notes in accordance with the provisions of Municipal Finance Act (RSA Chapter 33), and authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further raise and appropriate the sum of \$75,158 for the purpose of paying 2016-2017 bond issuance cost and interest on said general obligation bonds or notes? (3/5 ballot vote required) (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Article 7 **General Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,384,481? Should this article be defeated, the default budget shall be \$24,178,496, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 - 0)

Article 8 **Sewer Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as a Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,501,002? Should this article be defeated, the default budget shall be \$1,504,002, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 - 0)

Article 9 **Water Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as a Water Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,598,441? Should this article be defeated, the default budget shall be \$3,614,763, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by

law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 – 0)

Article 10 Hudson Firefighters, IAFF Local 3154 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 Firefighters, IAFF Local 3154 which calls for the following increase in salaries and benefits:

Year	Amount
7/1/16 - 6/30/17	\$79,829
7/1/17 - 6/30/18	\$74,451
7/1/18 - 6/30/19	\$74,361

and to raise and appropriate the sum of \$79,829 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 – 1)

Article 11 Hudson Support Staff, AFSCME Local 1801 Wage & Benefit Increases

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

Year	Amount
7/1/16 - 6/30/17	\$32,562
7/1/17 - 6/30/18	\$32,656
7/1/18 - 6/30/19	\$31,606

and to raise and appropriate the sum of \$32,562 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 – 1)

Article 12 Hudson Police, Fire and Town Supervisors Association Wage & Benefit Increases

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

Year	Amount
7/1/16 - 6/30/17	\$78,662
7/1/17 - 6/30/18	\$73,290
7/1/18 - 6/30/19	\$71,368

and to raise and appropriate the sum of \$78,662 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 – 1)

Article 13 Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$6,035 which represents an increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 8 – 2)

Article 14 Hire One Full Time Police Officer

Shall the Town of Hudson vote to raise and appropriate the sum of \$85,343 which represents the cost of wages and benefits necessary to hire one additional full time Police Officer? This officer will be assigned to the Patrol Division and will work directly in the neighborhoods and business community. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 – 0)

Article 15 Part Time to Full Time – Recreation Department Office Assistant

Shall the Town of Hudson vote to raise and appropriate the sum of \$23,982 which represents the cost of wages and benefits necessary to convert the position of Recreation Department Office Assistant from part time to full time? The Recreation Office Assistant assists in the creation, direction and execution of recreation programs and opportunities for the residents of the Town of Hudson. The Recreation Office Assistant will also support the Senior Services Coordinator and serve as the backup when the Senior Service Coordinator is absent. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 3 - 1) (Recommended by the Budget Committee 9 – 1)

Article 16 Hiring of Part-time IT Entry-Level Technician

Shall the Town of Hudson vote to raise and appropriate the sum of \$28,073 which represents the cost of wages and payroll taxes, to hire a part time entry level technician to work in the Information Technology Department? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 1) (Recommended by the Budget Committee 9 – 1)

Article 17 Lining of the Central Street Bridge/Culvert

Shall the Town of Hudson vote to raise and appropriate the sum of \$160,000 for the lining and repair of the Central Street Bridge/Culvert located on Central Street over Hadley/First Brook? This bridge/culvert is currently on the New Hampshire Department of Transportation Red List. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended or June 30, 2021, whichever is the earliest. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 – 0)

Article 18 Benson Park Utilities

Shall the Town of Hudson vote to raise and appropriate the sum of \$250,000 for the purpose of extending utility services into Benson Park and providing electric, water and sewer utility services to the building known as the Elephant Barn at Benson Park? This is the first phase of a proposed three phase project to provide utility services to Benson Park. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended or June 30, 2021, whichever is the earliest. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 6 - 4)

Article 19 Establish Capital Reserve Fund for Water Utility Infrastructure and Capital Equipment Replacement

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing water utility infrastructure and capital equipment, including, but not limited to, wells, pumps, pipes, storage tanks, booster stations and other water utility infrastructure and capital equipment to be known as "Water Utility Replacement Capital Reserve Fund" and to raise and appropriate the sum of \$100,000 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? This appropriation will be funded from the 06/30/16 Water Utility Fund Balance. (This appropriation is in addition to Article 9, the Water Utility Operating Budget.) (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 10 - 0)


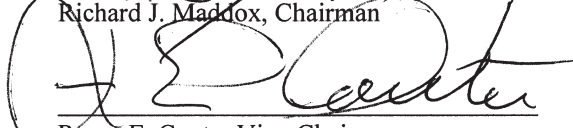
Article 20 Funding for Capital Reserve Funds from Unassigned Fund Balance

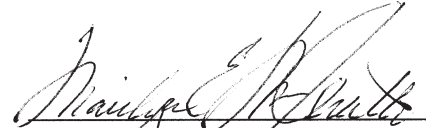
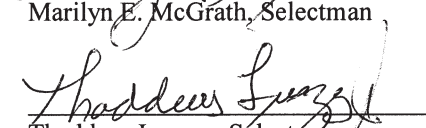
Shall the Town of Hudson vote to raise and appropriate the sum of \$285,000 of which \$95,000 will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established, \$95,000 will be added to the Recreation Field Construction Capital Reserve Fund previously established, and \$95,000 will be added to Major Repairs to Town Buildings Capital Reserve Fund previously established? This sum is to come from the June 30, 2015 Unassigned Fund Balance. No amount to be raised from taxation. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 0) (Recommended by the Budget Committee 8 - 2)

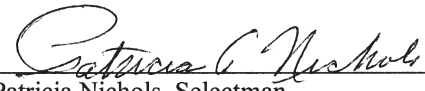
GIVEN UNDER OUR HANDS AND SEALS AT SAID HUDSON ON THE ^{4th} 25 DAY OF JANUARY, 2016.

A TRUE COPY ATTEST:

HUDSON BOARD OF SELECTMEN


Richard J. Maddox, Chairman

Roger E. Coutu, Vice-Chairman


Marilyn E. McGrath, Selectman

Thaddeus Luszey, Selectman


Patricia Nichols, Selectman

March 8, 2016
Sample Ballot
Hudson, New Hampshire

To the inhabitants of the Town of Hudson, in the County of Hillsborough, State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet at the Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, February 6, 2016, for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth in NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at Hudson Community Center, 12 Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 8, 2016, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1 To choose all necessary Town Officers for the coming year.

Article 2 **Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend the Official Zoning Map of the Town of Hudson by re-zoning from Industrial (I) to Business (B) the parcel of land located on the southerly border of Elm Avenue shown on the Town Assessor's Maps as identification number 156-063-000, together with a portion of the adjacent section of Elm Avenue, the resulting zoning line to run along the centerline of Elm Avenue, with the I District being to the north of the centerline and the B District being to the south of the centerline. (Approved by the Planning Board by a vote of 4-0-0)

Yes No

Article 3 **Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend the Official Zoning Map of the Town of Hudson by re-zoning from Business (B) to Town Residential (TR) the following parcels of land, which are located along the west border of Webster Street between Federal Street to the north and Daw Street to the south, with the following identification numbers on the Town Assessor's Maps: 165-001-000 thru 165-006-000, 165-037-000 thru 165-042-000, 173-007-000 through 173-010-000, and 173-024-000. (Approved by the Planning Board by a vote of 3-1-0)

Yes No

Article 4 **Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article IV, Establishment of Districts, § 334-18, subsections (F) and (G), to clarify that the General (G) and General-One (G-1) Districts do not include areas specifically zoned Town Residence (TR). (Approved by the Planning Board by a vote of 4-0-0)

Yes No

Article 5 **Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows?**

Amend Article III, General Regulations, §334-14, to permit a maximum allowed habitable building height of 50 feet for warehouses and distribution facilities in the Sagamore Industrial Park located in the Industrial (I) District. (Approved by the Planning Board by a vote of 5-1-0)

Yes No

Selectmen's Articles

Article 6 **Construction of a New Fire Station**

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,206,300 for the design and construction of a new fire station on Town-owned land located on Lowell Road, and authorize the issuance of \$2,206,300 of bonds or notes in accordance with the provisions of Municipal Finance Act (RSA Chapter 33), and authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further raise and appropriate the sum of \$75,158 for the purpose of paying 2016-2017 bond issuance cost and interest on said general obligation bonds or notes? (3/5 ballot vote required) (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes No

Article 7 **General Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,384,481? Should this article be defeated, the default budget shall be \$24,178,496, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes No

Article 8 **Sewer Fund Operating Budget**

Shall the Town of Hudson raise and appropriate as a Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by

vote of the first session, for the purposes set forth therein, totaling \$1,501,002? Should this article be defeated, the default budget shall be \$1,504,002, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes No

Article 9 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as a Water Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,598,441? Should this article be defeated, the default budget shall be \$3,614,763, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes No

Article 10 Hudson Firefighters, IAFF Local 3154 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 Firefighters, IAFF Local 3154 which calls for the following increase in salaries and benefits:

Year	Amount
7/1/16 - 6/30/17	\$79,829
7/1/17 - 6/30/18	\$74,451
7/1/18 - 6/30/19	\$74,361

and to raise and appropriate the sum of \$79,829 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 - 1)

Yes No

Article 11 Hudson Support Staff, AFSCME Local 1801 Wage & Benefit Increases

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

Year	Amount
7/1/16 - 6/30/17	\$32,562
7/1/17 - 6/30/18	\$32,656

7/1/18 - 6/30/19 \$31,606

and to raise and appropriate the sum of \$32,562 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 – 1)

Yes No

Article 12 Hudson Police, Fire and Town Supervisors Association Wage & Benefit Increases

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

Year	Amount
7/1/16 - 6/30/17	\$78,662
7/1/17 - 6/30/18	\$73,290
7/1/18 - 6/30/19	\$71,368

and to raise and appropriate the sum of \$78,662 for the 2016 - 2017 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 9 – 1)

Yes No

Article 13 Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$6,035 which represents an increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 8 – 2)

Yes No

Article 14 Hire One Full Time Police Officer

Shall the Town of Hudson vote to raise and appropriate the sum of \$85,343 which represents the cost of wages and benefits necessary to hire one additional full time Police Officer? This officer will be assigned to the Patrol Division and will work directly in the neighborhoods and business community. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 – 0)

Yes No

Article 15 Part Time to Full Time – Recreation Department Office Assistant

Shall the Town of Hudson vote to raise and appropriate the sum of \$23,982 which represents the cost of wages and benefits necessary to convert the position of Recreation

Department Office Assistant from part time to full time? The Recreation Office Assistant assists in the creation, direction and execution of recreation programs and opportunities for the residents of the Town of Hudson. The Recreation Office Assistant will also support the Senior Services Coordinator and serve as the backup when the Senior Service Coordinator is absent. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 1) (Recommended by the Budget Committee 9 – 1)

Yes No

Article 16 Hiring of Part-time IT Entry-Level Technician

Shall the Town of Hudson vote to raise and appropriate the sum of \$28,073 which represents the cost of wages and payroll taxes, to hire a part time entry level technician to work in the Information Technology Department? (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 4 - 1) (Recommended by the Budget Committee 9 – 0)

Yes No

Article 17 Lining of the Central Street Bridge/Culvert

Shall the Town of Hudson vote to raise and appropriate the sum of \$160,000 for the lining and repair of the Central Street Bridge/Culvert located on Central Street over Hadley/First Brook? This bridge/culvert is currently on the New Hampshire Department of Transportation Red List. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended or June 30, 2021, whichever is the earliest. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 – 0)

Yes No

Article 18 Benson Park Utilities

Shall the Town of Hudson vote to raise and appropriate the sum of \$98,000 for the purpose of extending utility services into Benson Park and providing electric, water and sewer utility services to the building known as the Elephant Barn at Benson Park? This is the first phase of a proposed three phase project to provide utility services to Benson Park. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended or June 30, 2021, whichever is the earliest. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 8 – 1)

Yes No

Article 19 Establish Capital Reserve Fund for Water Utility Infrastructure and Capital Equipment Replacement

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing water utility infrastructure and capital equipment, including, but not limited to, wells, pumps, pipes, storage tanks, booster stations and other water utility infrastructure and capital equipment to be known as “Water Utility Replacement Capital Reserve Fund” and to raise and appropriate the sum of \$100,000 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? This appropriation will be funded from the 06/30/16

Water Utility Fund Balance. (This appropriation is in addition to Article 9, the Water Utility Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 0)

Yes No

Article 20 Funding for Capital Reserve Funds from Unassigned Fund Balance

Shall the Town of Hudson vote to raise and appropriate the sum of \$285,000 of which \$95,000 will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established, \$95,000 will be added to the Recreation Field Construction Capital Reserve Fund previously established, and \$95,000 will be added to Major Repairs to Town Buildings Capital Reserve Fund previously established? This sum is to come from the June 30, 2015 Unassigned Fund Balance. No amount to be raised from taxation. (This appropriation is in addition to Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 8 - 1)

Yes No

HUDSON ORGANIZATIONS

Alvirne Chapel	Mary Ellen Reed	-888-7005
Alvirne Friends of Music	Gerry Bastien	-886-1260
American Legion	-----	-889-9777
American Legion Auxiliary	-----	-889-9777
BAFTA Federation of First Baptist Church	-----	-882-6116
Boy Scouts Troop 20	Steve Quinn	-880-5192
Boy Scouts Pack 20	Gary Gasdia	-327-4213
Boy Scouts Pack 21	Ben Dibble	-305-7492
Boy Scouts Troop 252	George Gleason	-880-3549
Cub Scouts Pack 252	Aaron Cox	-327-4213
Friends of the Library of Hudson	libraryfriends2009@yahoo.com	
GFWC Hudson Community Club	Linda Kipnes	-881-9128
GFWC Hudson Junior Woman's Club	Debbie Dunn	-594-0332
Girl Scouts of the Green and White Mountains	info@girlscoutsgwm.org (888)	474-9686
Green Meadow Club	Brian Doyle	- 889-1555
Hudson Firefighters Relief Assoc.	Dave Morin	-886-6021
Hudson Fish & Game Club	Paul LaFerriere	-889-9875
Hudson Girls Softball League	Don Voight	- 966-0830
Hudson Grange	Gerald LeClerc	-882-8602
Hudson Historical Society	Len Lathrop	-880-1516
Hudson Kiwanis	Dan Zelonis	-883-0374
Hudson Lions Club	Roger LaTulippe	-566-9409
Hudson Litchfield Youth Football Cheer	president@hlyfc.com	
Hudson Rotary Club	Jim Garvey	-881-8879
Hudson Senior Council on Aging	Lucille Boucher	-889-1803
Hudson Special Olympics	Terry Savage	-566-0283
Hudson VFW Post	-----	-598-4594
Hudson VFW Ladies Auxiliary	-----	-598-4594
Hudson Youth Baseball	Scott Power	-475-9977
Knights of Columbus	Sean O'Neil	-578-9465
St. John XXIII Food Pantry	-----	-883-6048

**HUDSON TOWN OFFICES
TELEPHONE NUMBERS**

POLICE DEPARTMENT	EMERGENCIES ONLY	911
	BUSINESS NUMBER	886-6011
	FAX	886-0605
FIRE DEPARTMENT	EMERGENCIES ONLY	911
	BUSINESS NUMBER	886-6021
AMBULANCE	EMERGENCIES	911
SELECTMEN/TOWN ADMINISTRATOR'S OFFICE		886-6024
	FAX	598-6481
ALVIRNE HIGH SCHOOL		886-1260
ASSESSOR		886-6009
DR. H. O. SMITH SCHOOL		886-1248
FINANCE		886-6000
GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY		886-6030
HIGHWAY GARAGE/ROAD AGENT		886-6018
	FAX	594-1143
INFORMATION TECHNOLOGY		886-6000
INSPECTIONAL SERVICES (CODE/HEALTH/ZONING).....		886-6005
	FAX	594-1142
LAND USE (ENGINEERING/PLANNING)		886-6008
	FAX	594-1142
LIBRARY STREET SCHOOL.....		886-1255
MEMORIAL SCHOOL		886-1240
NOTTINGHAM WEST ELEMENTARY SCHOOL		595-1570
RECREATION CENTER (OAKWOOD)		880-1600
SEWER UTILITY		886-6029
SUPERINTENDENT OF SCHOOLS		883-7765
TOWN CLERK/TAX COLLECTOR		886-6003
WATER UTILITY		886-6002

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