

Annual Report
Hudson,
New Hampshire



for year ending
June 30, 2017

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

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



Rhona Mae Charbonneau

(February 20, 1928 - May 17, 2017)

Member of Budget Committee, 1982 - 1985

Served as State Representative, 1982 - 1984

Served as State Senator, 1984 - 1990

Member of the Library Trustees, 1984 - 1985

Board of Selectmen, 1993 - 2003

Member and Selectman Member of the Planning Board, 1993 - 2002

Served as Selectman Member to the Sewer Utility Committee, 1997 - 1999

Served as Selectman Member to the Cable Utility Committee, 2000



Mary Ann Knowles

(December 5, 1946 - February 6, 2017)

Member of the Library Trustees, 1999 - 2005

Served as State Representative, 2006 - 2010



Esther McGraw

(March 27, 1932 - December 16, 2017)

Member of Benson Park Committee, 2001 - 2008
Volunteered throughout her life at many town functions.



Patricia 'Pat' Nichols

(May 22, 1937 - October 31, 2017)

Member of the Board of Selectmen, 2014 - 2017

Member of Benson Park Committee, 2009 - 2014

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DRA MS-737	
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Warrant, Town Meeting, Budget, Final Proposed FY2019	
2018 Sample Ballot	
Office Hours/Schedule of Meetings	ISFC
Organizations and Leaders/Town Offices	
Telephone Number	ISBC

TOWN OFFICERS

SELECTMEN

Thaddeus Luszey, Chairman, 2018
Marilyn McGrath, Vice Chairman 2018
Roger Coutu, 2019
Angela Routsis, 2019
David Morin, 2020

MODERATOR

Paul Inderbitzen, 2018

TOWN CLERK/TAX COLLECTOR

Patti Barry, 2020

TREASURER

Karen Burnell, 2019

REPRESENTATIVES TO THE GENERAL COURT (2018)

Caleb Dyer	Russell T. Ober III	Eric Schleien
Steve Hellwig	Andrew Prout	Gregory Smith
Shawn N. Jasper	Andrew Renzullo	Jordan Ulery
Lynne Ober	Kimberly Rice	

STATE SENATOR

Sharon M. Carson, 2018

SUPERVISORS OF THE CHECKLIST

Lisa E. Donovan, 2018
Joyce Cloutier, 2020
Sandra LeVasseur, 2022

BENSON PARK COMMITTEE

James Barnes, Chairman, 2018	Ralph Alio, 2020
John Leone, 2018	Mark Boulger, 2019
Richard Empey, 2019	Shawn Jasper, (resigned 7/2017)
Joseph Undercofler, (resigned 6/2017)	Paula Hubert, 2020
Ann Kinneen-Desrosiers, 2020	Ben Nadeau, 2020
Jeremy Griffus, 2018 (resigned 10/2017)	Angela Routsis, Selectman Alt.
David Morin, Selectman Member	

BUDGET COMMITTEE

Ted Trost, Chairman, 2018	Eric McDowell (resigned 10/2017)
Normand Martin, Vice-Chairman, 2019	Shawn Murray, 2018
James Barnes, 2019	Ted Luszey, Selectman Member
Grace Hopkins, 2018	David Morin, Selectman Alt.
Robert Guessferd, 2019	Malcolm Price, School Bd. Member
Lori Robicheau-Pagan, 2020	Patty Langlais, School Bd. Alt.
Joseph Fernald, 2020	

BUILDING BOARD OF APPEALS

Michael A. Pitre, 2020
Timothy Malley, 2019

Jeff Emanuelson, 2018

CABLE UTILITY COMMITTEE

Michael O'Keefe, Chairman, 2018
Leo Bernard, 2019
Stewart Kroner, Vice Chairman, 2020
Bryan Donovan, Secretary, 2019
Peter Lanzillo, 2018

Diane Cannava, 2020
Ethan Meinhold, 2020
Roger Coutu, Selectman Liaison
Ben Nadeau, School Board Rep

CEMETERY TRUSTEES

David J. Alukonis, 2020
Laura DeAngelis, 2018

William Collins, 2019

CODE OF ETHICS COMMITTEE

Jared Stevens, Chairman, 2020
Lori Fernald, 2019
Todd Terrien, 2020

Samantha Bergeron, 2019
Mark Manning, 2018

CONSERVATION COMMISSION

Ken Dickinson, Chairman, 2019
Michael Tranfaglia, 2017
Raimundo Matos, 2017
William Collins, 2018
Brett Gagnon, Alternate, 2018

Randall Brownrigg, 2018
Elliott Veloso, 2019
Michael Tsu, 2019
Paula Hubert, Alt., 2019
David Morin, Selectman Liaison

LIBRARY TRUSTEES

Robin Rodgers, Chairman, 2019
Arlene Creeden, 2018 (resigned 9/2017)
Barbara Blue, 2020
David Morin, Selectman Liaison

Linda Kipnes, 2019
Kara Roy, 2020
Charles Matthews, Lib. Dir.

MUNICIPAL UTILITY COMMITTEE

Jeff Rider, Chairman, 2018
David Shaw, 2020
David Morin, Selectman Liaison

William Abbott, Vice Chairman, 2019
Chelsea Leonard, 2020

PLANNING BOARD

Glenn Della-Monica, Chairman, 2019
Jordan Ulery, 2019
Timothy Malley, Vice Chairman, 2017
Dillon Dumont, 2018
Ethan Meinhold, Alt., 2018
David Morin, Selectman Alt

Charles Brackett, 2017
William Collins, 2018
Ed Van der Veen, Alt., 2019
Elliott Veloso, Alt., 2017
Marilyn McGrath, Selectman Member

RECREATION COMMITTEE

Robert Iannaco, Chairman, 2019
Keith Bowen, Vice Chairman, 2020
Carl Dubois, 2018
Grace Kennedy, 2020
Angela Routsis, Selectman Liaison

Susan LaRoche, 2018
Sean O'Neill, 2018
Jeremy Drown, 2019
Tristram Wallace, Alt., 2019

SUSTAINABILITY COMMITTEE

Linda Kipnes, Chairman, 2018
Leo Bernard, Vice Chairman, 2018
Debra Putnam, 2020
Lisza Elliot, Alt, 2019

Michael Tranfaglia, 2018
Kathleen Meighan, Alt., 2018
Marilyn McGrath, Selectman Liaison

TRUSTEES OF THE TRUST FUNDS

Ed Duchesne, 2018
Len Lathrop, 2019

Harry A. Schibanoff, 2020

ZONING BOARD OF ADJUSTMENT

Maryellen Davis, 2019
Normand Martin, Chairman, 2018
James Pacocha, 2017
Mike Pitre, Alt., 2020
Marilyn McGrath, Selectman Liaison

Charlie Brackett, Vice Chairman, 2018
Donna Shuman, 2017
Kevin Houle, Alt., 2018
Maurice Nolan, Alt., 2017

ASSESSING DEPARTMENT

James Michaud, Assistant Assessor
Mike Pietraskiewicz, Assessment Technician
Amy McMullen, Administrative Aide

COMMUNITY TELEVISION

James McIntosh, Director of Community Media
Michael Johnson, Assistant

FINANCE DEPARTMENT

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

INFORMATION TECHNOLOGY DEPARTMENT

Lisa Nute, Information Technology (IT) Director
John Beike, IT Specialist
Vincent Guarino, IT Specialist
Donald Bohnwagner, Part Time IT Technician

LAND USE

(Engineering/Planning/Zoning/Code Enforcement)

George Theborge, Land Use Director

Elvis Dhima, Town Engineer

Bruce Buttrick, Zoning Administrator

John Cashell, Town Planner (resigned 2/2017)

Doreena Stickney, Administrative Aide

Brooke Lambert, Administrative Aide

RECREATION DEPARTMENT

David Yates, Recreation Director

Christina Peterson, Part-time Office Administrator

Naomi Busnach, Part-time Office Administrator

Lori Bowen, Senior Services Coordinator

Leo Bernard, Part-time Maintenance

SELECTMEN'S OFFICE

Stephen A. Malizia, Town Administrator

Donna Graham, Executive Assistant

Susan Kaempf, Administrative Aide

Wayne Madeiros, Custodian

SEWER DEPARTMENT

Donna Staffier-Sommers, Administrative Aide

TOWN CLERK/TAX COLLECTOR

Donna Melanson, Deputy Clerk

Pam Bisbing, Assistant Clerk

Diane Morrisette, Assistant Clerk

Roger Ordway, Assistant Clerk

WATER DEPARTMENT

Valerie Marquez, Water Utility Clerk

Barbara O'Brien, Part-time Water Utility Clerk

HUDSON FIRE DEPARTMENT

EMPLOYEE ROSTER

October 25, 2017

ADMINISTRATION

Robert M. Buxton, Fire Chief

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

Michelle Rudolph, Director of EMS * Erika LaRiviere, Executive Coordinator * Helen Cheyne, Administrative Aide

COMMUNICATIONS

Melissa Castonguay * John Collins * Adam Frederick * Warren Glenn

INSPECTIONAL SERVICES

Steve Dube, Fire Prevention Officer * Dave Hebert, Inspector

Julie Kennedy, Permit Technician * Peter Manzelli, P/T Inspector * Joseph Triolo, Inspector

OPERATIONS

CENTRAL FIRE STATION

Group 1

Captain

Sean Mamone
Firefighter
Michael Armand
Michael Mallen

Group 2

Captain

James Paquette
Firefighter
Dave Cormier
Michael Mulcay

Group 3

Captain

Kevin Grebinar
Firefighter
Justin Tracy
Alan Winsor

Group 4

Captain

Stephen Gannon
Firefighter
Andrew Perkins
Jeff Sands

CALL FORCE

Firefighter Robert Haggerty

BURNS HILL FIRE STATION

Lieutenant

Eric Lambert
Firefighter
David Brideau
Craig Benner

Lieutenant

Marty Conlon
Firefighter
Thomas Sullivan
James Bavaro

Lieutenant

Dennis Haerinck
Firefighter
Alex Green
Paul Olin

Lieutenant

Gregory Rich
Firefighter
James Lappin
Jeffrey Ogiba

ROBINSON ROAD FIRE STATION

Lieutenant

Kevin Blinn
Firefighter
Ian Canavan
Bill Mortimer

Lieutenant

Todd Berube
Firefighter
Zachary Whitney
Brian Clarenbach

Lieutenant

Toby Provencal
Firefighter
Ben Crane
Glen Bradish

Lieutenant

Allan Dube
Firefighter
Sarah Delos Reyes
Kyle Levesque

HIGHWAY DEPARTMENT

ROAD AGENT

Kevin Burns

HIGHWAY SUPERVISOR

Jess Forrence

ADMINISTRATION

Cheryl Chartier, Operations Assistant

Judith MacNeil, P/T Office Assistant

STREET DIVISION

Jason Twardosky, Foreman

Kenneth Adams

Bruce Daigle

Kevin Hussey

Jeremy Faulkner

John Cialek

Scott Fuller

Dustin Small

Matt Carpentier

Patrick Berrigan

Dan Clarke, Jr.

Brad Hatfield

Joshua Edwards

Jeffrey Bacon

DRAIN/SEWER DIVISION

Derek Desrochers

Timothy Greenwood

Matt Costa

Neal Beauregard

Jon Demanche

Mike Buxton

Mike Siteman

MAINTENANCE DIVISION

Eric Dionne., Chief Mechanic

Richard Melanson, Mechanic

P-T SENIOR CENTER MAINTENANCE

Steve Pinard

HUDSON POLICE DEPARTMENT

(as of December 2017)

Chief of Police

Jason J. Lavoie (1991)

Executive Coordinator

Sherrie Kimball (2014)

Department Chaplain

Reverend David Howe

Field Operations Bureau

Captain William Avery (1996)

Patrol Division

Lieutenant Tad Dionne (1998)

Lieutenant David Cayot (2002)

Lieutenant Michael Gosselin (1995)

Sergeant Michael Niven (1998)

Sergeant Michael Davis (2000)

Sergeant Roger Lamarche (2004)

Sergeant Steven McElhinney (2007)

Officer James Connor (1998)

Officer Scott MacDonald (1998)

Officer Pharith Deng (2001)

Officer Kevin Riley (2002)

Officer Patrick McStravick (2006)

Officer Derek Lloyd (2008)

Officer Adam Lischinsky (2009)

Officer Brian Morgan (2010)

Officer Colby Morton (2012)

Officer Patrick Morrissey (2012)

Officer Ronald Cloutier (2014)

Officer Michael Corey (2014)

Officer Daniel Donahue (2014)

Officer Nathan Glowacki (2014)

Officer Matthew Topper (2014)

Officer Matthew Blazon (2015)

Officer Matthew Flynn (2015)

Officer Cody Lambert (2015)

Officer Tyler Toney (2015)

Officer Taylor Morin (2015)

Officer Tyler Merrill (2016)

Officer Andrew Valcourt (2016)

Officer Jered Neff (2016)

Officer Robert McNally (2017)

One Vacant Position

Criminal Investigation Division

Detective Lieutenant David Bianchi (1996)

Detective Sergeant Thomas Scotti (2003)

Detective Allison Cummings (2001)

Detective Alan Marcotte (2006)

Detective William Kew (2010)

Legal Division

Attorney Joseph Tessier (2013)

Officer Bryan Genovese (2014)

Tracy Carney, Legal Clerk (1987)

*Leiane Hewitt, Legal Clerk (2016)

Jeri Cloutier, VWA (2016)

Administrative Bureau

Captain Jason Lucontoni (1996)

Support Services Division

Sergeant Daniel Conley (2007)

Officer Rachelle Megowen (2000)

SRO Jason Downey (2000)

SRO Cassandra Avery (2005)

SRO John Mirabella (2010)

Animal Control Division

Jana McMillan (1998)

*Andrew Claydon (2015)

School Crossing Guards

* Denise Pettinato (1992)

* Georgia Palmer (1997)

* Philip Durand (2008)

* Lisa Lyons (2010)

* Joseph Fleming (2010)

* Gary Rodgers (2015)

*Spyros Routsis (2015)

*Steven Pinard (2016)

*Melissa Mendoza (2017)

*Angela Canto (2017)

Communications Division

Heather Poole (1995)

Brian DePloey (1998)

Angela Allen (2001)

Colleen Jefferson (2005)

Tracey Rancourt (2009)

Karen Lawton (2011)

Sabrina Madi (2015)

* Gladys MacDonald (1998)

One Vacant Position

Facilities Management

Daniel Clarke (1995)

*Ryan Bianchi (2017)

Special – Part Time Officers

Officer Robert Tousignant

Officer John McGregor

Officer Christopher Cavallaro

Records Division

Jamie Lee Iskra, Information Manager (2002)

Michelle Vachon, Records Clerk (1995)

Debra Kirkwood, Records Clerk (1998)

*Indicates Part-Time



TOWN OF HUDSON

Board of Selectmen



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

CHAIRMAN'S REPORT 2017

The Board of Selectmen, working with the Town's Department Heads and Town Administrator reorganized the Engineering Department, Planning, Zoning Administration, and Economic Development into one cohesive group. The new Land Use Division will help make our planning, engineering, and zoning programs seamless to provide better services to citizens seeking development permits. It will also position the town to effectively compete in the economic development process, as business owners will be able to obtain needed information and permits with "one-stop shopping" thereby providing a higher level of service and value proposition to the customers of these services and the taxpayer.

The Assessing Department completed its statutorily required reassessment of property for the 2017 tax year. Over the past few years the real estate market has seen significant increases in market values from 2012 to 2017 thereby causing assessment increases across the board.

At the Fire Department, work on the Lenny Smith Central Station was completed and an alternative to bonding an alternative funding solution for the Burns Hill replacement was developed and presented to the voters which passed. With funding secured, work began on finalizing plans and working with Zoning and Planning Boards to secure permitting and submission of RFQ's. By mid-July the contract to build the new station was awarded to Structure Tone Construction. The new fire station is scheduled to be completed by the end of July 2018. In keeping the Department at ready status, the Department was awarded the 2016 Homeland Security Grant Program Award – EMS Warm Zone Equipment. The grant awarded for \$6,000.00 was for equipment to be used during an active shooter situation. The monies from the grant allowed us to purchase the following: 5 tactical vests, helmets, 10 armor plates and ID vest panels and carry bags for medical supplies. This provided the Department with the tactical equipment to outfit 5 of our personnel when responding to an active shooter scene. Fire Department personnel worked closely with the Hudson Police Department providing training for responding to this type of situation. The Department of Homeland Security awarded the 2015 Assistance to Firefighters Grant which allowed the Fire Department to purchase the following items: 4 inch hose – 100 foot lengths for a total of 4,200 feet, 4 inch hose – 50 foot lengths for a total of 200 feet, 4 inch hose – 25 foot lengths for a total of 200 feet and 2 ½ inch hose – 50 foot lengths for a total of 2,800 feet.

The Police Department has been working with the Regional Drug Enforcement Agency as well as surrounding area law enforcement agencies to continue working to curb the opioid traffic through Hudson. Although much progress has been made, much, much more needs to be done. Keeping the Police Department trained and focused is an ongoing process. To insure our Police Department can be the best it can be and is continually improving the level of service provided to the citizen of Hudson, the Police Department went through a comprehensive evaluation by CALEA, a National Rating Agency of Law Enforcement. Our Police Department is awaiting re-accreditation in March 2018.

The Recreation Department was very busy this year on several fronts. New lights were installed/upgraded at Greeley Park replacing the failing system. The replacements are energy efficient providing savings to the town. With funds available from the Recreation Capital Reserve Account, Freedom Field II is in the process of being built. This is a great addition allowing more field space for the lacrosse, soccer, and other recreation activities. To utilize building capacity more efficiently the Board of Selectmen will be consolidating the Recreation Department into the Community Center and the Oakwood Street building will be repurposed in the near future.

The Highway Department had a very productive year completing over 7 miles of road paving along with numerous water and sewer projects. The longest stretch was the entire length of the town owned portion of Webster Street which was totally rebuilt from the gravel base up. Along with these ongoing projects, the Highway Department installed 900 feet of water and sewer lines into Benson Park as well as installing irrigation for the 9/11 Memorial which was re-sodded. Other projects included the installation of two new solar powered school zone lights on Route 102 in the area of Alvirne High School and Hills Garrison Elementary Schools and the installation of a new backup generator at the Sagamore Park Sewer Pumping Station. In October, a violent thunderstorm came through town and caused significant damage with downed trees and powerlines. The DPW worked through the night to clear the roads and help get power restored to impacted residents.

Benson Park's infrastructure was upgraded this past spring by bringing in water and sewer and upgraded electrical service into the Park. All the excavation, water and sewer line work was completed by the Highway Department saving the town thousands of dollars on this project. In addition, the Benson Park Committee and the Board of Selectmen discussed the need to have an updated Master Plan for the park. The Committee has been working on the Plan over this past year and one item brought before the Board for much discussion was the building a permanent rest room facility replacing the port-o-potties. The result of this work is a warrant article which will be presented to the voters' in March 2018.

Engineering was busy this year working with the Department of Transportation and Nashua for better traffic flow within Hudson. The intersections of Route 111, Greeley Street, and Kimball Hill Road saw a new turn lane added to Kimball Hill Road as well as the installation of camera activated traffic lights. This has resulted in better traffic control of this intersection. Much attention was given to the Library Park area regarding light timing of traffic flow from Route 102, Route 111 and Route 3A to and from Nashua. As Nashua continues to develop the west side of the Twin Bridge area, additional work will need to continue to address the flow of traffic over the river. Last year the Windham Booster Station pumps were replaced. This year the backup generator was installed along with upgrading the fire pumps at this station.

The IT Department was busy adding additional security to all town networks and systems providing additional data integrity for the town's information. As work began on the Lowell Road fire station, design work began to enable the town's fiber network to be extended providing network and VOIP services when the new station comes online in the July 2018 timeframe.

The Board of Selectmen also continued the task of selling off excess town properties. The funds from the sale of these properties will be placed into capital reserve funds if approved by the voters in March. The Board also held two workshops this year. The first was the second annual Strategic and Planning Workshop which included all department heads to continue working on items to improve Hudson's infrastructure which will continue to make Hudson a place people and industry want to settle and stay affordable!

Hopefully this summary has provided you with an overview of the vast issues facing the Board of Selectmen while trying to make the best decisions for our community while trying to continue the tradition of being conservative with taxpayer's money.

Hudson Board of Selectmen


Thaddeus Luszey, Jr., Chairman

STATE OF NEW HAMPSHIRE

Executive Council

DAVID K WHEELER
EXECUTIVE COUNCILOR
DISTRICT FIVE



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

TO: All fifth District Cities and Towns
FROM: Executive Councilor David K. Wheeler
Annual Report for 2017

It is my honor to serve you as your Executive Councilor. Council District Five includes thirty-three cities and towns across southern New Hampshire. The Council has authority over all state contracts over \$25,000, all nominations to State boards and commissions, judicial appointments, department heads, and pardons. The five members of the Executive Council are also a part of the Governor's Advisory Commission on Intermodal Transportation (GACIT).

This year, seven new commissioners were nominated and confirmed. There were 348 nominations and confirmations to boards and commissions. The Council confirmed five Circuit Court Judges, one part-time Circuit Court Judge and one Supreme Court Associate Judge and approved \$1.34 billion in expenditures and \$5.7 billion in working capital. After hearing from the public and regional planning commissions and local officials, GACIT forwarded to the Governor a ten year transportation plan.

In September I had the pleasure of hosting our Governor and Council breakfast meeting at the Anheuser-Busch Brewery in Merrimack and the regular meeting at the Town Hall in Merrimack. Pastor Steven Closs, Chaplain to the Merrimack Police Department, offered an opening prayer and the Merrimack Police Honor Guard posted the colors. It was a privilege to show the Governor and other Executive Councilors one of the local communities from District Five.

I look forward to serving you in 2018! Please feel free to contact me if I can ever be of assistance.

Sincerely,

David Wheeler

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



TOWN OF HUDSON

Office of the 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 2017 calendar year the Town has seen a measured and continuing increase in the volume of real estate sales activity, continuing growth in building permit and building additions activity, as well as growth in the communities taxable assessed value. The Town has now completed its statutorily required reassessment of property for the 2017 tax year and, commensurate with the marked increase in market values from 2012 to 2017, assessments increased across the board. The next state-mandated reassessment is scheduled for the 2022 assessment year, although market conditions may cause a recommendation to update assessments sooner than that.


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

The department continues to provide quality, professional and timely service to the taxpayers that come into our office for help with applications for Elderly Exemptions, Veterans' Tax Credits, Disability Exemptions, etc., as well as to work on the myriad of processes that are part of the Assessing Department's responsibilities. We would not be as responsive to your needs and questions without the valued assistance of Mike Pietraskiewicz, Assessment Technician and Administrative Aide II, Amy McMullen, their skills have saved both time and money for the Town's taxpayers before, during, and after the tax bills go out.

In summary, this department prides itself on providing the best service and support to its constituency, the taxpayers of Hudson. As always, the public is invited to visit our office to access the assessment data available on public access terminals. In addition, we have been able to continue internet access to 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) **IMPORTANT:** Filing deadline is April 15th.

Exemption for the Blind – RSA 72:37

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

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

1. Have to reside in the State of New Hampshire for at least three (3) years preceding April 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.)
6. **IMPORTANT:** Filing deadline is April 15th.

Exemption for the Disabled – RSA 72:37-b

1. Any person determined eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in the amount of \$105,000 off of the assessed value of the residential property. Have to have resided in the State of New Hampshire for at least five (5) years preceding April 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.
4. **IMPORTANT:** Filing deadline is April 15th.

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

1. Have to be a resident of the State of New Hampshire for at least one (1) year previous to April 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.
3. A Disabled Veteran's Credit of \$2,000 is also available to a Veteran if he/she is rated totally and permanently disabled as a result of a service-connected injury. A copy of the DD214, a discharge paper and any other sufficient proof is required when applying for these credits.
4. A credit of \$2,000 is also available to the surviving spouses of veterans killed in the line of duty. The Veteran's Credit was approved at a Town Ballot Vote on March 13, 2007.
5. The Disabled Veteran's Credit and the Surviving Spouse Credit listed above was approved at a Town Ballot Vote on March 11, 2004.
6. Please contact the Assessing Department on the above for further details.
7. **IMPORTANT:** Filing deadline is April 15th.

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

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

5. The credit is in the amount of \$500 and is applied to the amount of taxes owed. (Passed by voters in March 2017)
6. A husband and wife, each qualifying for a tax credit, shall each be granted a tax credit upon the residential real estate as provided under RSA 72:28, I or II.
7. **IMPORTANT:** Filing deadline is April 15th.
- 8.

Current Use

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

Assessor's Office Statistics

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

Tax Rate Summary

	Schools		County	Municipal	Total
	State	Local			
2008	\$2.28	\$7.99	\$1.03	\$4.66	\$15.96
% of Rate	(14.29%)	(50.06%)	(6.45%)	(29.2%)	(+6.33%)
2009	\$2.22	\$7.13	\$1.02	\$4.97	\$15.34
% of Rate	(14.47%)	(46.48%)	(6.65%)	(32.4%)	(-4.04%)
2010	\$2.20	\$7.75	\$.97	\$5.19	\$16.11
% of Rate	(13.66%)	(48.11%)	(6.02%)	(32.21%)	(+5.0%)
2011	\$2.11	\$8.35	\$.98	\$5.18	\$16.62
% of Rate	(12.69%)	(50.24%)	(5.90%)	(31.17%)	(+3.17%)
2012	\$2.49	\$10.04	\$1.15	\$6.27	\$19.95
% of Rate	(12.49%)	(50.33%)	(5.76%)	(31.43%)	(+20.04%)
2013	\$2.53	\$10.45	\$1.21	\$6.37	\$20.56

% of Rate	(12.30%)	(50.83%)	(5.89%)	(30.98%)	(+3.06%)
2014	\$2.49	\$10.76	\$1.23	\$6.35	\$20.83
% of Rate	(12%)	(52%)	(6%)	(30%)	(1.31%)
2015	\$2.45	\$11.17	\$1.30	\$6.33	\$21.35
% of Rate	(12%)	(52%)	(6%)	(30%)	(+ 2 %)
2016	\$2.44	\$11.92	\$1.32	\$6.29	\$21.97
% of Rate	(11%)	(54%)	(6%)	(29%)	(+3.28%)
2017	\$2.11	\$10.70	\$1.19	\$5.72	\$19.72
% of rate	(11%)	(54%)	(6%)	(29%)	(- 10.24%)

Valuation Summary

	2016	2017
Land--Value Only	\$826,672,065	\$917,851,552
Residential Buildings	\$1,372,341,817	\$1,650,121,997
Commercial/Industrial Bldgs	\$338,526,373	\$376,124,123
Utilities	\$131,943,000	\$149,443,100
Manufactured Housing	\$7,086,500	\$9,705,700
Exempt Properties + Land	\$169,815,200	\$180,378,800
Gross Valuation	\$2,846,384,955	\$3,283,625,272
Exempt Properties (Minus)	\$169,815,200	\$180,378,800
Exemptions (Minus)	\$34,342,500	\$32,583,500
Net Valuation	\$2,641,720,555	\$3,070,662,972

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
100-002-000	26 WEST RD	38.00	\$718,000	\$29,400	\$747,400
100-004-000	PHYSICAL PROPERTY	0.00	\$0	\$19,137,800	\$19,137,800
105-035-000	8 R TWIN MEADOW DR	0.24	\$1,400	\$0	\$1,400
109-006-001	288 DERRY RD	0.00	\$0	\$47,900	\$47,900
110-040-000	126 OLD DERRY RD	0.42	\$90,900	\$0	\$90,900
111-017-000	151 ROBINSON RD	0.95	\$81,100	\$0	\$81,100
111-019-000	149 ROBINSON RD	1.03	\$104,600	\$0	\$104,600
111-065-000	24 CHAGNON LANE	1.25	\$112,800	\$0	\$112,800
116-022-000	8 R HENRY DR	0.69	\$108,800	\$0	\$108,800
118-008-000	40 KIENIA RD	4.01	\$127,900	\$0	\$127,900
125-005-000	41 R BEECHWOOD RD	14.00	\$16,500	\$0	\$16,500
125-006-000	ROBINSON RD	27.50	\$117,600	\$0	\$117,600
130-005-000	49 ADAM DR	2.74	\$131,400	\$0	\$131,400
133-028-000	TERRA LANE	0.68	\$10,800	\$0	\$10,800
134-016-000	19 WOODCREST DR	0.69	\$10,900	\$0	\$10,900
135-004-000	52 ROBINSON RD	47.00	\$460,000	\$847,100	\$1,307,100
138-063-000	8 ALVIRNE DR	0.78	\$5,100	\$0	\$5,100
138-089-000	194 DERRY RD	27.43	\$1,036,200	\$3,232,600	\$4,268,800
140-056-001	28 MARSH RD	0.00	\$0	\$1,656,000	\$1,656,000
142-024-000	10 R HAZELWOOD RD	46.28	\$218,700	\$0	\$218,700
144-001-000	ROBINSON RD	12.21	\$15,800	\$0	\$15,800
145-004-000	415 CENTRAL ST	0.55	\$18,400	\$0	\$18,400
149-036-000	REAR SOUSA BLVD	6.46	\$32,300	\$0	\$32,300
151-054-000	0 RANGERS DR	0.00	\$0	\$48,400	\$48,400
154-030-000	32 SULLIVAN RD	0.37	\$4,500	\$0	\$4,500
156-064-000	WEBSTER ST	1.15	\$5,800	\$0	\$5,800
160-031-000	49 RANGERS DR	3.01	\$61,300	\$0	\$61,300
160-048-000	70 RANGERS DR	29.15	\$2,798,200	\$0	\$2,798,200
161-038-000	19 INDUSTRIAL DR	0.15	\$98,400	\$20,600	\$119,000
161-039-000	17 INDUSTRIAL DR	1.32	\$237,100	\$0	\$237,100
161-040-000	9 INDUSTRIAL DR	10.53	\$519,400	\$0	\$519,400
165-001-000	78 WEBSTER ST	1.18	\$6,600	\$0	\$6,600
165-002-000	88 WEBSTER ST	0.36	\$4,400	\$0	\$4,400
165-003-000	GAMBIA ST	0.25	\$1,500	\$0	\$1,500
165-004-000	GAMBIA ST	0.27	\$1,600	\$0	\$1,600
165-005-000	94 WEBSTER ST	0.23	\$42,300	\$0	\$42,300
165-016-000	3 GAMBIA ST	0.09	\$500	\$0	\$500
165-028-000	16 CAMPBELLO ST	0.09	\$45,900	\$0	\$45,900
165-038-000	1 KENYON ST	0.15	\$8,200	\$0	\$8,200
165-066-000	24 FEDERAL ST	0.23	\$84,600	\$31,200	\$115,800
167-058-001	HIGHLAND ST	0.62	\$92,500	\$0	\$92,500
167-084-000	14 MONROE ST	1.04	\$11,300	\$0	\$11,300
168-001-000	8 GREELEY ST	3.47	\$118,100	\$0	\$118,100
168-085-000	1 R DANIEL WEBSTER DR	1.47	\$97,500	\$0	\$97,500
168-124-001	6 W WINDHAM RD	0.00	\$0	\$45,300	\$45,300
169-002-000	36 WINDHAM RD	3.63	\$125,600	\$0	\$125,600
169-003-000	WINDHAM RD	27.49	\$117,500	\$0	\$117,500
169-022-000	REAR WINDHAM RD	1.02	\$6,100	\$0	\$6,100
170-030-000	2 CONSTITUTION DR	18.60	\$2,120,400	\$2,031,600	\$4,152,000
170-044-000	1 CONSTITUTION DR	4.56	\$626,700	\$2,534,400	\$3,161,100
171-055-000	142 KIMBALL HILL RD	52.27	\$164,600	\$0	\$164,600

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
173-017-000	16 TOLLES ST	0.37	\$18,100	\$0	\$18,100
174-106-000	49 R LEDGE RD	30.91	\$66,100	\$0	\$66,100
175-007-000	12 GEORGE ST	0.26	\$77,100	\$0	\$77,100
175-011-000	83 R HIGHLAND ST	0.08	\$4,000	\$0	\$4,000
175-017-000	79 HIGHLAND ST	5.07	\$90,200	\$0	\$90,200
175-034-032	126 FERRY ST	0.00	\$0	\$29,500	\$29,500
175-046-000	12 WATERLILY PATH	0.07	\$6,100	\$0	\$6,100
175-058-000	LAKESIDE AVE	0.12	\$15,600	\$0	\$15,600
175-068-000	LAKESIDE AVE	0.07	\$7,700	\$0	\$7,700
175-074-000	162 FERRY ST	9.43	\$174,100	\$0	\$174,100
175-082-001	8 CLIFF AVE	0.39	\$89,700	\$0	\$89,700
175-102-000	5 R STATE ST	0.67	\$4,000	\$0	\$4,000
175-115-000	133 FERRY ST	0.65	\$19,800	\$0	\$19,800
175-118-000	6 R RIDGE AVE	0.26	\$1,500	\$0	\$1,500
175-120-000	8 RIDGE AVE	0.48	\$17,400	\$0	\$17,400
176-035-000	239 CENTRAL ST	0.65	\$174,200	\$0	\$174,200
178-013-042	7 LOOP RD	0.00	\$0	\$37,800	\$37,800
180-009-000	REAR KIMBALL HILL RD	0.80	\$4,000	\$0	\$4,000
182-005-000	55 CENTRAL ST	0.07	\$3,100	\$0	\$3,100
182-042-000	23 MAPLE AVE	9.30	\$177,800	\$0	\$177,800
182-043-000	9 MAPLE AVE	0.15	\$55,300	\$0	\$55,300
182-073-000	15 WEBSTER ST	0.04	\$300	\$0	\$300
182-083-000	3 DERRY ST	0.85	\$136,000	\$7,600	\$143,600
182-094-000	18 LIBRARY ST	1.05	\$157,100	\$559,200	\$716,300
182-095-000	39 FERRY ST	0.17	\$110,600	\$205,200	\$315,800
182-101-000	12 SCHOOL ST	1.31	\$287,300	\$1,297,200	\$1,584,500
182-170-000	2 OAKWOOD ST	0.75	\$203,700	\$178,600	\$382,300
182-175-000	12 LIONS AVE	10.34	\$236,700	\$465,200	\$701,900
182-182-000	R LIONS AVE	0.63	\$3,700	\$0	\$3,700
182-183-000	7 R LIONS AVE	0.76	\$4,500	\$0	\$4,500
182-184-000	13 LIONS AVE	0.31	\$21,800	\$0	\$21,800
182-189-000	15 HURLEY ST	0.54	\$3,200	\$0	\$3,200
182-214-000	8 MELENDY RD	1.17	\$128,400	\$31,200	\$159,600
182-218-000	73 CENTRAL ST	0.24	\$32,800	\$0	\$32,800
183-084-000	11 GORDON ST	0.56	\$95,500	\$479,000	\$574,500
184-007-000	8 R GORDON ST	0.29	\$1,700	\$0	\$1,700
185-040-000	27 KIMBALL HILL RD	165.81	\$121,200	\$89,900	\$211,100
185-040-001	19 KIMBALL HILL RD	2.19	\$207,600	\$989,000	\$1,196,600
186-001-000	33 BEAR PATH LANE	4.53	\$113,200	\$0	\$113,200
190-094-000	5 RIVERVIEW ST	0.07	\$8,300	\$0	\$8,300
190-108-000	9 GILLIS ST	1.20	\$111,200	\$0	\$111,200
191-051-000	5 R D ST	0.34	\$44,000	\$0	\$44,000
191-187-091	3 OVERLOOK CIR	0.00	\$0	\$31,400	\$31,400
193-023-000	55 BUSH HILL RD	3.94	\$118,700	\$0	\$118,700
197-002-000	8 RADCLIFFE DR	1.90	\$60,500	\$0	\$60,500
197-012-000	28 RADCLIFFE DR	0.44	\$48,000	\$0	\$48,000
197-040-000	BIRCH ST	1.08	\$110,500	\$0	\$110,500
197-194-000	21 BRENTON AVE	1.14	\$27,100	\$0	\$27,100
197-196-000	17 BRENTON AVE	0.23	\$7,300	\$0	\$7,300
197-199-000	8 BRENTON AVE	0.17	\$7,100	\$0	\$7,100
197-200-000	10 BRENTON AVE	0.17	\$3,600	\$0	\$3,600
197-201-000	12 BRENTON AVE	0.23	\$7,300	\$0	\$7,300

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
197-202-000	14 BRENTON AVE	0.12	\$3,500	\$0	\$3,500
197-203-000	16 BRENTON AVE	0.12	\$3,500	\$0	\$3,500
197-204-000	18 BRENTON AVE	0.23	\$7,300	\$0	\$7,300
197-205-000	20 BRENTON AVE	0.17	\$7,100	\$0	\$7,100
197-209-000	19 ATWOOD AVE	0.17	\$7,100	\$0	\$7,100
197-212-000	16 ATWOOD AVE	0.05	\$5,700	\$0	\$5,700
198-009-000	14 R ATWOOD AVE	0.06	\$6,500	\$0	\$6,500
198-112-000	13 CHARBONNEAU DR	0.74	\$10,100	\$0	\$10,100
198-146-000	20 COUNTY RD	0.80	\$89,400	\$0	\$89,400
198-149-000	20 R COUNTY RD	3.58	\$340,100	\$0	\$340,100
201-009-000	112 BUSH HILL RD	0.28	\$64,700	\$0	\$64,700
203-003-000	34 ATWOOD AVE	0.10	\$4,300	\$0	\$4,300
203-004-000	36 R ATWOOD AVE	0.31	\$4,700	\$0	\$4,700
203-005-000	36 ATWOOD AVE	0.19	\$4,500	\$0	\$4,500
203-006-000	4 WILLARD ST	0.30	\$18,800	\$0	\$18,800
203-008-000	6 WILLARD ST	0.17	\$4,500	\$0	\$4,500
203-009-000	8 WILLARD ST	0.17	\$4,500	\$0	\$4,500
203-010-000	10 WILLARD ST	0.23	\$4,600	\$0	\$4,600
203-011-000	12 WILLARD ST	0.06	\$1,600	\$0	\$1,600
203-012-000	14 WILLARD ST	0.18	\$4,500	\$0	\$4,500
203-013-000	5 WILLARD ST	1.73	\$27,500	\$0	\$27,500
203-014-000	40 ATWOOD AVE	0.52	\$10,200	\$0	\$10,200
203-015-000	31 ATWOOD AVE	0.26	\$9,300	\$0	\$9,300
203-016-000	33 ATWOOD AVE	0.41	\$9,800	\$0	\$9,800
203-017-000	32 BRENTON AVE	0.73	\$21,800	\$0	\$21,800
203-018-000	35 ATWOOD AVE	0.23	\$9,100	\$0	\$9,100
203-019-000	37 ATWOOD AVE	0.69	\$86,100	\$0	\$86,100
203-021-000	24 BRENTON AVE	0.12	\$4,400	\$0	\$4,400
203-068-000	25 SYCAMORE ST	5.76	\$132,300	\$71,100	\$203,400
204-010-000	4 PELHAM RD	0.95	\$108,500	\$0	\$108,500
204-029-000	65 GLEN DR	0.81	\$11,300	\$0	\$11,300
204-031-000	66 GLEN DR	6.66	\$126,600	\$0	\$126,600
205-043-000	17 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-044-000	15 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-045-000	13 WOODRIDGE DR	0.47	\$10,100	\$0	\$10,100
205-059-000	20 PARKHURST DR	0.47	\$10,100	\$0	\$10,100
205-060-000	22 PARKHURST DR	0.47	\$10,100	\$0	\$10,100
205-095-001	33 GLEN DR	0.91	\$116,800	\$33,900	\$150,700
205-102-000	65 R PELHAM RD	139.80	\$149,400	\$0	\$149,400
211-066-000	62 BURNS HILL RD	19.82	\$190,500	\$0	\$190,500
212-017-000	99 WASON RD	2.00	\$116,000	\$0	\$116,000
216-015-000	204 LOWELL RD	1.19	\$96,000	\$0	\$96,000
216-018-074	16 HOLLY LANE	0.00	\$0	\$29,800	\$29,800
218-010-000	88 BURNS HILL RD	0.75	\$101,700	\$391,000	\$492,700
219-003-000	67 TRIGATE RD	203.50	\$870,000	\$0	\$870,000
220-002-000	1 R WOODLAND DR	8.60	\$28,700	\$0	\$28,700
222-041-002	9 A WASON RD	0.00	\$0	\$52,300	\$52,300
223-026-000	55 WASON RD	3.64	\$113,900	\$0	\$113,900
224-004-000	20 MUSQUASH RD	51.95	\$139,200	\$0	\$139,200
226-002-000	51 R TRIGATE RD	48.15	\$205,800	\$0	\$205,800
227-002-001	23 SAGAMORE PARK RD	0.00	\$0	\$19,400	\$19,400
227-007-000	45 SAGAMORE PARK RD	1.15	\$13,600	\$0	\$13,600

Town of Hudson
Inventory of Town-Owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
228-040-000	1 R ROSE DR	0.28	\$4,300	\$0	\$4,300
229-001-000	12 RENA AVE	1.38	\$28,600	\$0	\$28,600
231-040-000	75 GOWING RD	10.08	\$93,200	\$0	\$93,200
235-007-000	25 DAVENPORT RD	11.83	\$22,900	\$0	\$22,900
235-008-000	288 R LOWELL RD	4.78	\$20,900	\$0	\$20,900
235-012-001	12 GROVES FARM RD	1.53	\$168,100	\$817,000	\$985,100
236-019-000	74 MUSQUASH RD	229.64	\$753,500	\$0	\$753,500
237-013-000	49 R GOWING RD	5.40	\$32,100	\$0	\$32,100
237-047-000	5 BROOK DR	6.53	\$99,100	\$0	\$99,100
237-058-000	30 R RICHMAN DR	1.70	\$11,200	\$0	\$11,200
237-059-000	EAR WINDING HOLLOW R	0.10	\$600	\$0	\$600
237-060-000	EAR WINDING HOLLOW R	0.70	\$4,200	\$0	\$4,200
241-066-000	52 DRACUT RD	1.19	\$11,300	\$0	\$11,300
241-069-000	33 R DRACUT RD	0.11	\$3,500	\$0	\$3,500
242-050-000	90 R MUSQUASH RD	0.39	\$38,800	\$0	\$38,800
243-034-000	R RICHMAN DR	18.08	\$49,200	\$0	\$49,200
246-088-000	CHALIFOUX RD	0.26	\$1,600	\$0	\$1,600
247-077-000	EAYRS POND RD	0.25	\$85,100	\$0	\$85,100
248-076-000	9 GOWING RD	8.28	\$47,300	\$0	\$47,300
251-022-000	92 RIVER RD	2.52	\$51,300	\$0	\$51,300
252-001-000	37 WINSLOW FARM RD	11.95	\$171,700	\$0	\$171,700
252-055-000	ANNA LOUISE DR	0.09	\$500	\$0	\$500
253-006-000	10 SCHAEFFER CIR	5.26	\$74,000	\$0	\$74,000
253-066-000	9 SCHAEFFER CIR	19.58	\$51,900	\$0	\$51,900
253-079-000	ANNA LOUISE DR	0.36	\$2,100	\$0	\$2,100
253-080-000	SCHAEFFER CIR	0.44	\$2,600	\$0	\$2,600
253-081-000	SCHAEFFER CIR	0.12	\$700	\$0	\$700
258-017-000	REAR DRACUT RD	<u>0.35</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$2,000</u>
	Count = 183	1,511.68	\$19,422,800	\$35,477,600	\$54,900,400

Town of Hudson
School District-Owned Property

Map/Lot	Location	ACRE	LAND VALUE	BUILDING VALUE	TOTAL VALUE
130-003-000	200 DERRY RD	111.12	\$2,228,000	\$14,468,700	\$16,696,700
130-015-000	211 DERRY RD	107.65	\$479,000	\$457,000	\$936,000
139-009-000	190 DERRY RD	18.00	\$978,800	\$9,852,700	\$10,831,500
182-102-000	20 LIBRARY ST	0.83	\$180,200	\$1,340,500	\$1,520,700
182-109-000	33 SCHOOL ST	8.15	\$896,800	\$4,360,000	\$5,256,800
182-110-000	22 LIBRARY ST	1.79	\$169,700	\$2,952,700	\$3,122,400
183-087-000	1 MEMORIAL DR	28.53	\$1,016,700	\$13,839,000	\$14,855,700
198-151-000	10 PELHAM RD	<u>16.24</u>	<u>\$1,126,700</u>	<u>\$9,540,600</u>	<u>\$10,667,300</u>
	Count = 8	292.31	\$7,075,900	\$56,811,200	\$63,887,100

State of NH
State-owned Property

Map/Lot	Location	ACRE	Land Value	Building Value	Total Value
121-003-000	8 R CIRCLE DR	3.10	\$18,400	\$0	\$18,400
122-003-000	OLD DERRY RD	29	\$124,000	\$0	\$124,000
128-009-000	301 WEBSTER ST	1.39	\$97,000	\$128,300	\$225,300
134-048-000	62 ROBINSON RD	107.00	\$457,400	\$8,900	\$466,300
139-051-000	179 DERRY RD	16.84	\$137,800	\$2,200	\$140,000
144-022-001	CENTRAL ST	0.03	\$200	\$0	\$200
153-014-000	353 CENTRAL ST	1.10	\$18,000	\$0	\$18,000
153-015-000	361 CENTRAL ST	20	\$1,157,500	\$0	\$1,157,500
153-016-000	367 CENTRAL ST	4.69	\$430,200	\$0	\$430,200
159-006-000	64 GREELEY ST	5.21	\$87,100	\$0	\$87,100
159-026-000 4	BARRETTS HILL RD	5.48	\$133,900	\$0	\$133,900
159-029-000 2	BARRETTS HILL RD	2.05	\$116,300	\$0	\$116,300
159-034-000	BARRETTS HILL RD	0.49	\$2,900	\$0	\$2,900
169-012-000	41 WINDHAM RD	5.1	\$120,900	\$0	\$120,900
169-014-000	261 CENTRAL ST	15.62	\$49,200	\$0	\$49,200
169-015-000	CENTRAL ST	54.85	\$234,500	\$0	\$234,500
175-165-000	FERRY ST	38.46	\$164,400	\$0	\$164,400
178-012-000 76	KIMBALL HILL RD	2.04	\$116,200	\$0	\$116,200
178-022-000 89	KIMBALL HILL RD	16.06	\$174,400	\$0	\$174,400
178-026-000 75	KIMBALL HILL RD	17.86	\$164,100	\$0	\$164,100
186-014-000	SPEARE RD	19.35	\$82,700	\$0	\$82,700
194-005-000	REAR BUSH HILL RD	37.59	\$160,700	\$0	\$160,700
212-005-000	94 WASON RD	1.39	\$117,500	\$169,200	\$286,700
212-007-000	98 WASON RD	1.41	\$117,700	\$176,000	\$293,700
212-022-000	121 R WASON RD	75.36	\$241,600	\$0	\$241,600
217-034-001	5 A MARK ST	0.92	\$85,800	\$122,700	\$208,500
217-034-002	5 B MARK ST	0.92	\$85,800	\$122,300	\$208,100
218-001-000	TRIGATE RD	22.50	\$96,200	\$0	\$96,200
218-009-000	5 MUSQUASH RD	2.73	\$103,600	\$0	\$103,600
218-030-000	21 TRIGATE RD	0.83	\$104,500	\$0	\$104,500
218-030-000	21 TRIGATE RD	0.83	\$104,500	\$0	\$104,500
222-044-000	232 LOWELL RD	64.02	\$10,002,800	\$0	\$10,002,800
223-031-000	39 WASON RD	0.9	\$101,300	\$163,200	\$264,500
223-032-000	37 WASON RD	0.99	\$104,300	\$133,600	\$237,900
223-033-000	35 WASON RD	1.39	\$106,800	\$154,400	\$261,200
223-034-000	33 WASON RD	1.47	\$105,900	\$0	\$105,900
224-007-000	MUSQUASH RD	9.57	\$39,500	\$0	\$39,500
234-002-000	1 RIVER RD	0.40	\$62,300	\$0	\$62,300
246-087-000	EAYRS POND RD	<u>19.73</u>	<u>\$84,300</u>	<u>\$0</u>	<u>\$84,300</u>
	Count = 39	608.66	\$15,712,200	\$1,180,800	\$16,893,000

Other Towns-Owned Property
In Hudson

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

Federally-Owned Property
In Hudson

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

Privately-Owned Cemeteries

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

Religious Institutions - Owned Properties

Map/Lot	Owner	Location	ACRE	Land Value	Building Value	Total Value
105-007-000	FAITH BAPTIST CHURCH OF NASHUA HUDSON	321 DERRY RD	2.07	\$227,600	\$535,600	\$763,200
140-047-000	CONGREGATION JEHOVAH'S WITNESSES UNITED	128 GREELEY ST	2.17	\$127,900	\$860,100	\$988,000
156-035-000	PENTECOSTAL CHURCH, INC	123 DERRY RD	0.97	\$109,000	\$560,200	\$669,200
166-001-000	ST PATRICK CEMETERY	71 DERRY ST	49.39	\$269,200	\$73,500	\$342,700
166-011-000	ST. CASIMIR CHURCH / C/O ST. PATRICK PARISH ST. CASIMIR	32 LEDGE RD	1.25	\$111,500	\$0	\$111,500
166-017-000	CEMETERY / C/O ST. PATRICK PARISH	31 LEDGE RD	19.06	\$187,200	\$16,300	\$203,500
176-034-000	FIRST BAPTIST CHURCH OF HUDSON	234 CENTRAL ST	1.20	\$305,600	\$806,000	\$1,111,600
182-049-000	COMMUNITY CHURCH OF HUDSON	19 CENTRAL ST	0.46	\$71,300	\$1,168,200	\$1,239,500
182-129-000	ST JOHN THE EVANGELIST CHURCH	27 LIBRARY ST	1.97	\$187,300	\$1,715,900	\$1,903,200
210-010-000	PRESENTATION OF MARY CONVENT NEW LIFE	182 LOWELL RD	97.42	\$6,473,900	\$12,296,600	\$18,770,500
228-054-000	CHRISTIAN CHURCH	272 LOWELL RD	6.94	\$191,600	\$1,446,100	\$1,637,700
235-009-000	ST. KATHRYN CHURCH	4 DRACUT RD	<u>12.37</u>	<u>\$203,900</u>	<u>\$3,495,100</u>	<u>\$3,699,000</u>
		Count = 12	195.27	\$8,466,000	\$22,973,600	\$31,439,600

Charitable Institution-Owned and
Veteran Institution-Owned Properties

Map/Lot	Owner	Location	ACRE	Land Value	Building Value	Total Value
106-006-000	AREA AGENCY PROPERTIES, LLC	5 TWIN MEADOW DR	2.32	\$117,800	\$177,300	\$295,100
109-010-000	SOUTHERN NH MEDICAL CENTER (PARTIAL)	300 DERRY RD	5.09	\$385,300	\$2,177,700	\$2,563,000
136-036-000	HUDSON MEMORIAL POST 5791 VFW	15 BOCKES RD	5.00	\$192,000	\$547,400	\$739,400
147-027-000	ALVIRNE SCHOOL	160 DERRY RD	16.20	\$173,500	\$443,900	\$617,400
168-122-000	HUDSON GRANGE #11, P. OF H.	4 WINDHAM RD	0.29	\$172,000	\$222,500	\$394,500
182-022-000	AMERICAN LEGION	14 REED ST	0.25	\$128,000	\$4,300	\$132,300
182-030-000	AMERICAN LEGION	37 CENTRAL ST	0.40	\$69,700	\$611,100	\$680,800
183-100-000	KIWANIS CLUB OF HUDSON INC	14 MELENDY RD	3.89	\$427,900	\$717,400	\$1,145,300
190-015-000	HUDSON KIWANIS CHARITIES GOODWILL	31 CROSS ST	2.68	\$120,000	\$0	\$120,000
222-041-001	INDUSTRIES (partial-total value = land & bldg))	9 WASON RD	8.51	\$4,751,489	\$0	\$4,751,489
242-058-000	THE PLUS CO	112 MUSQUASH RD	<u>0.91</u>	<u>\$87,700</u>	<u>\$218,300</u>	<u>\$306,000</u>
			45.54	\$6,625,389	\$5,119,900	\$11,745,289



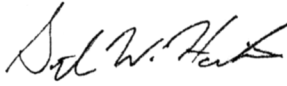
2017
\$19.72

Tax Rate Breakdown Hudson

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$17,569,911	\$3,071,777,122	\$5.72
County	\$3,652,234	\$3,071,777,122	\$1.19
Local Education	\$32,865,628	\$3,071,777,122	\$10.70
State Education	\$6,172,347	\$2,922,334,022	\$2.11
Total	\$60,260,120		\$19.72

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$60,260,120
War Service Credits	(\$589,000)
Village District Tax Effort	
Total Property Tax Commitment	\$59,671,120

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/25/2017
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$34,740,112	
Net Revenues (Not Including Fund Balance)		(\$14,928,508)
Fund Balance Voted Surplus		(\$2,457,000)
Fund Balance to Reduce Taxes		(\$600,000)
War Service Credits	\$589,000	
Special Adjustment	\$0	
Actual Overlay Used	\$226,307	
Net Required Local Tax Effort	\$17,569,911	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$3,652,234	
Net Required County Tax Effort	\$3,652,234	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$47,090,728	
Net Cooperative School Appropriations		
Net Education Grant		(\$8,052,753)
Locally Retained State Education Tax		(\$6,172,347)
Net Required Local Education Tax Effort	\$32,865,628	
State Education Tax	\$6,172,347	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$6,172,347	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$3,071,777,122	\$2,641,720,555
Total Assessment Valuation without Utilities	\$2,922,334,022	\$2,509,777,555

Village (MS-1V)

Description	Current Year
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Hudson

Tax Commitment Verification

2017 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$59,671,120
1/2% Amount	\$298,356
Acceptable High	\$59,969,476
Acceptable Low	\$59,372,764

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 2017 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 2017 Tax Rate	\$19.72	\$9.86

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$6,047,380
General Fund Operating Expenses	\$71,382,941
Final Overlay	\$226,307

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*.

2017 Fund Balance Retention Guidelines: Hudson	
Description	Amount
Current Amount Retained (7.17%)	\$5,119,535
17% Retained (<i>Maximum Recommended</i>)	\$12,135,100
10% Retained	\$7,138,294
8% Retained	\$5,710,635
5% Retained (<i>Minimum Recommended</i>)	\$3,569,147

2017 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	\$39,037,975	\$975,949



Hudson

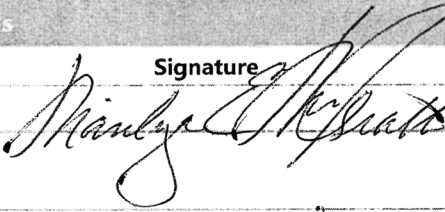



Summary Inventory of Valuation

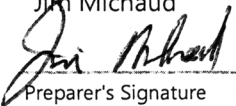
Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

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

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

Assessor
Jim Michaud (Assistant Assessor)

Municipal Officials		
Name	Position	Signature
Thaddeus Luszey	Chairman, Selectmen	
Marilyn McGrath	Vice-Chairman, Selectmen	
Roger Coutu	Selectmen	
Angela Routsis	Selectmen	
David Morin	Selectmen	

Preparer		
Name	Phone	Email
Jim Michaud	603-8866009	jmichaud@hudsonnh.gov
 Preparer's Signature		



New Hampshire
 Department of
 Revenue Administration

2017
MS-1

Land Value Only	Acres	Valuation
1A Current Use RSA 79-A	3,144.06	\$369,680
1B Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C Discretionary Easements RSA 79-C	11.15	\$425
1D Discretionary Preservation Easements RSA 79-D		
1E Taxation of Land Under Farm Structures RSA 79-F		
1F Residential Land	7,660.92	\$703,571,089
1G Commercial/Industrial Land	2,654.19	\$214,053,108
1H Total of Taxable Land	13,470.32	\$917,994,302
1I Tax Exempt and Non-Taxable Land	3,772.85	\$54,801,700

Buildings Value Only	Structures	Valuation
2A Residential		\$1,650,421,797
2B Manufactured Housing RSA 674:31		\$9,708,900
2C Commercial/Industrial		\$376,124,123
2D Discretionary Preservation Easements RSA 79-D		
2E Taxation of Farm Structures RSA 79-F		
2F Total of Taxable Buildings		\$2,036,254,820
2G Tax Exempt and Non-Taxable Buildings		\$125,577,100

Utilities & Timber	Valuation
3A Utilities	\$149,443,100
3B Other Utilities	\$0
4 Mature Wood and Timber RSA 79:5	
5 Valuation before Exemption	\$3,103,692,222

Exemptions	Total Granted	Valuation
6 Certain Disabled Veterans RSA 72:36-a	2	\$573,400
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a		
11 Modified Assessed Value of All Properties		\$3,103,118,822

Optional Exemptions	Amount Per	Total Granted	Valuation
12 Blind Exemption RSA 72:37		17	\$1,785,000
13 Elderly Exemption RSA 72:39-a,b		201	\$24,881,600
14 Deaf Exemption RSA 72:38-b	\$0		
15 Disabled Exemption RSA 72:37-b		47	\$4,571,900
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62		16	\$103,200
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
20 Total Dollar Amount of Exemptions			\$31,341,700
21 Net Valuation			\$3,071,777,122
22 Less Utilities			\$149,443,100
23 Net Valuation without Utilities			\$2,922,334,022



Utility Value Appraiser

George E. Sansoucy & Board of Selectmen

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

Electric Company Name	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP	\$14,204,200
NEW ENGLAND POWER COMPANY	\$2,168,300
PSNH DBA EVERSOURCE ENERGY	\$107,373,000
	\$123,745,500

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$21,295,900
TENNESSEE GAS PIPELINE COMPANY	\$4,401,700
	\$25,697,600



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	945	\$470,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	42	\$84,000
All Veterans Tax Credit RSA 72:28-b	\$500	69	\$34,500
		1056	\$589,000

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$35,000	Single	\$150,000
Married	\$45,000	Married	\$150,000

Elderly Exemption Report

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

Age	Number
65-74	8
75-79	0
80+	7

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

Age	Number	Amount	Maximum	Total
65-74	70	\$105,000	\$7,350,000	\$6,973,700
75-79	43	\$125,000	\$5,375,000	\$4,991,600
80+	88	\$150,000	\$13,200,000	\$12,916,300
	201		\$25,925,000	\$24,881,600

Income Limits		Asset Limits	
Single	\$35,000	Single	\$150,000
Married	\$45,000	Married	\$150,000

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

Adopted? No

Number of Structures:

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

Adopted? No

Number of Properties:

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

Adopted? No

Number of Properties:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	1,298.25	\$265,623
Forest Land	1,145.61	\$85,069
Forest Land with Documented Stewardship	115.00	\$8,382
Unproductive Land	321.44	\$5,692
Wet Land	263.76	\$4,914
	3,144.06	\$369,680

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	98.91
Total Number of Owners in Current Use	Owners:	104
Total Number of Parcels in Current Use	Parcels:	176

Land Use Change Tax

Gross Monies Received for Calendar Year		\$429,226
Conservation Allocation	Percentage: 50.00%	Dollar Amount: \$214,613
Monies to Conservation Fund		\$214,613
Monies to General Fund		\$214,613

Conservation Restriction Assessment Report RSA 79-B

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

Other Conservation Restriction Assessment Statistics

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



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
ballfield, wildlife bird sanctuary, historic 1 room schoolhouse	11.15	5	\$425

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

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

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

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

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

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
So. NH Medical Center	\$12,576
	\$12,576



TOWN OF HUDSON

Benson Park Committee

Jim Barnes, Chairman

David Morin, Selectmen Liaison



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

Annual Report 2017

Over the course of 2017, the Benson Park Committee began looking at several long-range projects to make improvements to the Park. The original Benson's Property Master Plan was developed and accepted by the Town in 2002, several years prior to the acquisition of the Park property by the Town. This Master Plan contains many things that have been completed, but also includes features and development that are no longer part of the future vision for the Park. The Benson Park Committee has begun work on a revised Master Plan for the Park. The effort began in 2017 and will continue into 2018.

One project that has commenced is the stabilization and restoration of the Benson Office Building. This historic building requires major repairs that will be done over the course of several years. In 2017, bids were accepted to replace the rotting front sill of the building and to replace the main support beams in the cellar of the Office Building. In addition, improvement in the drainage at the front of the building was included in the project scope. This work has largely been completed as of mid-December, with the remaining work of staining the new siding to be done when the weather warms in 2018. The cost of this project was partially offset as the Town applied for and was approved for a grant from the NH State Conservation Plate (Moose Plate) program.

During the summer, the Town Highway Department excavated trenches and installed sewer and water line extensions into the Park. These lines were connected to the Elephant Barn to provide utility services to that structure as required by the lease agreement between the Friends of Benson Park and the Town. The funding for the utility lines came from a Warrant Article approved by Town voters in March 2016.

The Benson Park Committee worked throughout 2017 to put together a project proposal for constructing a permanent restroom facility in the Park. A permanent restroom facility would remove the need to have portable toilets in the Park during the spring, summer and fall. A conceptual design for the rear part of the Gorilla House was developed and contractors provided construction cost estimates. Extensions for water, sewer and electric lines were also estimated. The total project cost was developed and will be included as a Warrant Article on the March 2018 Town election ballot.

Other projects that are in progress include planning for a covered bridge at the stream crossing below the overlooks and developing a plan to renovate the interior of the Train Station.

Benson Park continues to be a popular attraction for the residents of Hudson and the surrounding area. For 2017, a new policy was established limiting the size of groups to 50 people and allowing only two such groups to be registered per day. A group registration form is available on the Town web site and all groups must be registered with the Hudson Highway Department.

The Mallory Gray Amphitheater was formally completed in 2017 and donated to the Town.

The Friends of Benson Park continue their efforts to renovate the Elephant Barn and open the Benson's Wild Animal Farm museum. They have made substantial progress restoring the building and continue to raise funds toward this goal.

Benson Park continues to be the site for many group activities and sponsored events, including concerts in the animal cage at the Elephant Barn, photos with Santa in the Park, the Last Cast Fishing Derby in June, school outings, many birthday parties, weddings and family picnics.

I would also like to note that 2017 saw the passing of Esther McGraw and Pat Nichols, two people instrumental in making Benson Park what it is today. Esther was a member and Chairwoman of the original Benson's Committee. She helped develop the Master Plan for the Park and supported the Town negotiations to purchase of the property from the State of New Hampshire. Pat was a longtime advocate for and supporter of Benson Park. She was a member of the Benson Park Committee and volunteered in many ways, including providing lunches to the workers on volunteer cleanup days in the Park. Esther and Pat will be missed by all of us.

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

2 0 1 7 Annual Report

2017 saw continued community involvement and use of Hudson Community Television resources. Many local residents borrowed equipment or used the studio at the HCTV Access Center to produce interesting and varied programs. These and other programs are available to Hudson residents on Comcast cable television and to a wider audience via online streaming. During the year we upgraded the equipment in both of the meeting rooms at town hall. The upgraded equipment allows us to produce higher quality programs, primarily government meetings, from those two rooms. The HCTV Access Center at Benson Park continues to serve 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 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.

For most of the year Jim McIntosh continued as our HCTV Facilitator, managing the facility and all local access television resources and supervising the HCTV Assistant. In October the contractor facilitator was transitioned to a town staff position. As part of that transition Jim was hired as a department head and Director of Community Media. This transition represents the growth of and commitment to HCTV. The director 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.

Also in October, Michael Johnson, the HCTV Assistant, transitioned from part time to full time employee. This increase in hours was needed to support the continued growth of HCTV and it allows us to have the HCTV Access Center open additional hours. The HCTV Assistant oversees the recording of all the government meetings in town as well as assisting with productions and editing at the access center and in the field. He also supervises and schedules the HCTV camera operators.

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 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

David Morin, Selectmen Liaison

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

Annual Report for 2017

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 2017 are summarized in the following sections:

Wetland Special Exception Reviews:

During this past calendar year, four Hudson Wetland Special Exception/NHDES Permit By Notification (PBN) applications were reviewed by the Conservation Commission; including a proposed commercial development project located south of Walmart's lot, a single-family residential construction project, a bank stabilization project at BAE Systems Bridge crossing Limit Brook, and a wetland/wetland buffer restoration project located at 78 Highland Street with further detail as follows:

2017 Wetland Special Exception/NHDES Permit by Notification (PNB) Reviews:

DATE	MAP/LOT	ADDRESS	FAVORABLE RECOMMENDATION		
			FOR	OPPOSED	ABSTAIN
8/14/17	168-101-000	WSE - 21 Frenette Rd., Single family home – foundation relocation	7	0	0
8/14/17	228-007 &008	WSE - 256/266 Lowell Rd., Blue Bird Self Storage (Aprv'd with Conditions)	4	2	0
9/11/17	175-019-000	WSE Inquiry/Introduction – 15 Power Street and 78 Highland St., "after the fact" wetland fill violation			
9/11/7	251-001-000	NHDES Wetlands Permit - Limit Brook Bank Stabilization beneath & adjacent to entrance at BAE,65 River Rd.	6	0	0

Stewardship of Lands:

The HCC is charged with management of Town Conservation Areas. In 2017, 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 completed several maintenance projects at the Musquash Conservation Land; Work continued on trail marking improvements and kiosks to increase public awareness of the recreational assets within the Town's conservation properties, i.e. maps were installed at trailhead kiosks and three small bridges were

installed along the Deacon Merrill Trail. The HCC is actively updating the Kimball Hill Road Town Forest Management Plan by performing an inventory of each tree stand. Endangered species are actively being monitored at the Musquash Conservation Area and other conservation properties throughout Hudson. A new subcommittee was formed in effort to evaluate potential rescue boat launch improvements at Merrill Park. Their findings are intended to be available in 2018.

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 Bockes Memorial Forest (Tri-Town Tree Farm) located off Bockes and Griffin Roads.

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 a 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. In 2016, Solitude Lake Management treated both Ponds again with Clipper and another new chemical "Navigate". A survey conducted by DES in Autumn 2016 indicated further significant reduction of invasive plants at Robinson Pond which is now limited to isolated areas. In 2017, DASH efforts were delayed, therefore only Robinson Pond had two days of DASH services. A follow-up treatment was performed in September reducing the levels of both Fanwort and Milfoil in limited areas of Robinson Pond. One of the program's long term goals is to reduce the amount of herbicide treatments. Therefore, DES has planned 12 days of DASH services at Robinson Pond and 3 day of DASH services at Ottarnic Pond in 2018.

Ottarnic Pond was also treated aggressively in 2014, 2015 and 2016 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. However, no treatment was performed in 2017. Ottarnic Pond will continue to require ongoing maintenance, including future herbicide treatments and DASH operations, however the problem now appears to be manageable. 2018 is projected to have limited treatments at both ponds. 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:

An "Open Space Evaluation Subcommittee" was formed in December in effort to update the 2012 Open Space Report, as some of the parcel information is now outdated. Priority and secondary parcels will be re-evaluated in 2018. In general, the HCC will continue to provide recommendations and assistance to landowners for conservation purposes on a continued basis.



TOWN OF HUDSON

Engineering Department



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

2017 ANNUAL REPORT

The Engineering Department is pleased to say that the Town of Hudson had a very busy construction season in 2017. I have been with the Town of Hudson for over three years alongside Doreena Stickney, Administrative Aide, who also works full time.

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

The status of major projects and programs are as follows:

- **Industrial Discharge Agreement (IDA) Program:** Hudson conducts its own Industrial Pretreatment Monitoring Program, which is similar to and coordinated with the City of Nashua Industrial Pretreatment Program. 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 demands of its users increases, requiring future capital improvements including, but not limited to, the Gordon water tank rehabilitation, which is scheduled for FY19 if the budget passes. In 2017, 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. SCADA upgrades are ongoing throughout the system, enhancing the system's communication with Pennichuck Water Works Inc., who observes the systems performance continuously.

- Burns Hill Road Landfill and West Road Landfill: These are closed landfills that continue to be monitored in accordance with our Groundwater Management Permits through the NHDES. The Engineering Department contracts with EnviroTrac, Inc. for this monitoring and reporting for FY18.
- NPDES Stormwater Program (MS4): The Clean Water Act authorizes states, which are delegated the authority by the USEPA, to regulate point sources that discharge pollutants into waters of the United States through the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES Program regulates discharges from municipal separate storm sewer systems (MS4s), construction activities, and industrial activities. The Town of Hudson is a MS4, and is therefore regulated under a permit issued in 2003. Annual reporting of our activities to comply with the permit is conducted by the Engineering Department. Many of the activities reported are conducted by the Highway Department.

In 2013, the EPA released a draft 2013 New Hampshire Small MS4 Permit. The draft permit requirements far exceed the requirements set forth in the 2003 permit. These requirements have the potential to cost the tax payers of Hudson a lot of money. The EPA has received comments from the affected communities and is tasked with responding to the individual concerns, which primarily focus on cost and timing. It is unclear when the final draft permit will be released and become affective, but when it does, the Town will be required to comply, and will be subject to administrative fines for non-compliance. Currently, the changes by the federal government regarding the new regulations will not be implemented until July, 2018.

In 2017, 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 2017

- Kimball Hill Additional Lane: This project was completed in July of 2017 and it consisted of adding a second lane to Kimball Hill which currently has a dedicated left turn and a straight lane. See Appendix A.
- Windham Booster Station Phase 2: This project is scheduled for completion by the end of December 2017. This project included the removal of an old gas fire pump and replacing it with a new electrical pump. Also, new communication, a standby diesel generator and electrical upgrades we included in this project. The total project cost for this upgrade is \$237,000. See Appendix B.
- Weinstein Well Development and Permit obtained by NHDES: The Engineering Department managed the development and permitting of the new well. The new well has been tested and will be operational in late 2018.
- Standby Generator for Weinstein Well: We have installed a standby 150 kw generator to provide continuous water supply during power outages. Appendix D.

- Freedom Field 2 - Athletic Field: Freedom Field 2 was designed in house and the Engineering Department managed the project and construction of this field. The athletic field will be 235 ft. wide by 360 ft. long. It will also include a warm up field, approximately 70 ft. by 115 ft. The main field will be irrigated and it will accommodate 40 parking spaces. See Appendix E.
- Pelham Road and Lowell Road Traffic Light: The Engineering Department managed and provided quality control and quality assurance during the design and construction of this project. This project provides safer access to vehicles coming from Pelham Road to Lowell Road. In addition, we coordinated these lights with the Nottingham Plaza traffic light. This is scheduled for completion by early 2018 due to delays on mast arms production.
- Highway and Engineering now has live access to four of our most significant sewage pump stations which provides live alarms and flow data around the clock. See Appendix F
- Lowell Road widening from Wason Road to Sagamore Bridge: We have filed with the New Hampshire Department of Transportation to add another lane on Lowell Road, from Wason Road to the Sagamore Bridge. This will allow two dedicated lanes heading to the Sagamore Bridge and two lanes heading south to Massachusetts, reducing morning delays along Wason Road. See Appendix G.
- Lowell & Birch Road Utility Pole Removal: This project was in the Capital Improvements list identified by the Planning Board and it was a safety and access issue. The existing pole was removed at no expense to the Town. See Appendix H.
- Hudson Common Traffic Lights - Ferry Street/Derry Street/Library Street: We have incorporated an Adoptive Signal System to improve the traffic flow and have added state of the art cameras which provide better detection, operation, and allows the staff to get remote access to respond faster to malfunctions or emergency situations. See Appendix I.
- GIS Database infrastructure: The Engineering Department managed and oversees the GIS update for water, sewer, drainage, gas, fiber optics and fire alarms throughout the town which can be accessed through portable devices on any location in town, see Appendix J. A new GIS link is available for public use. Current, we are the only municipality in NH that has all this information available on GIS.
- The Engineering Department is currently managing approximately \$1,659,814 for the Town in performance surety bonds and Letters of Credit relating to residential and commercial developments.
- The Engineering Department has taken in, processed and inspected the following permits. See Appendix K:
 - 45 Driveway permits
 - 57 Water permits
 - 56 Sewer permits (commercial and residential)
 - 12 IDA (Industrial Discharge Agreement) Applications/Permit Modifications

The Engineering Department has two (2) full time employees. This summer, the Engineering Department hired one summer intern. He continued the work that was started in summers past and was able to update and complete Town wide sewer, water, and drainage system maps. These maps provide easy reference for us, the Highway Department, and any applicants for new development. The storm water mapping will prove invaluable upon release of the final

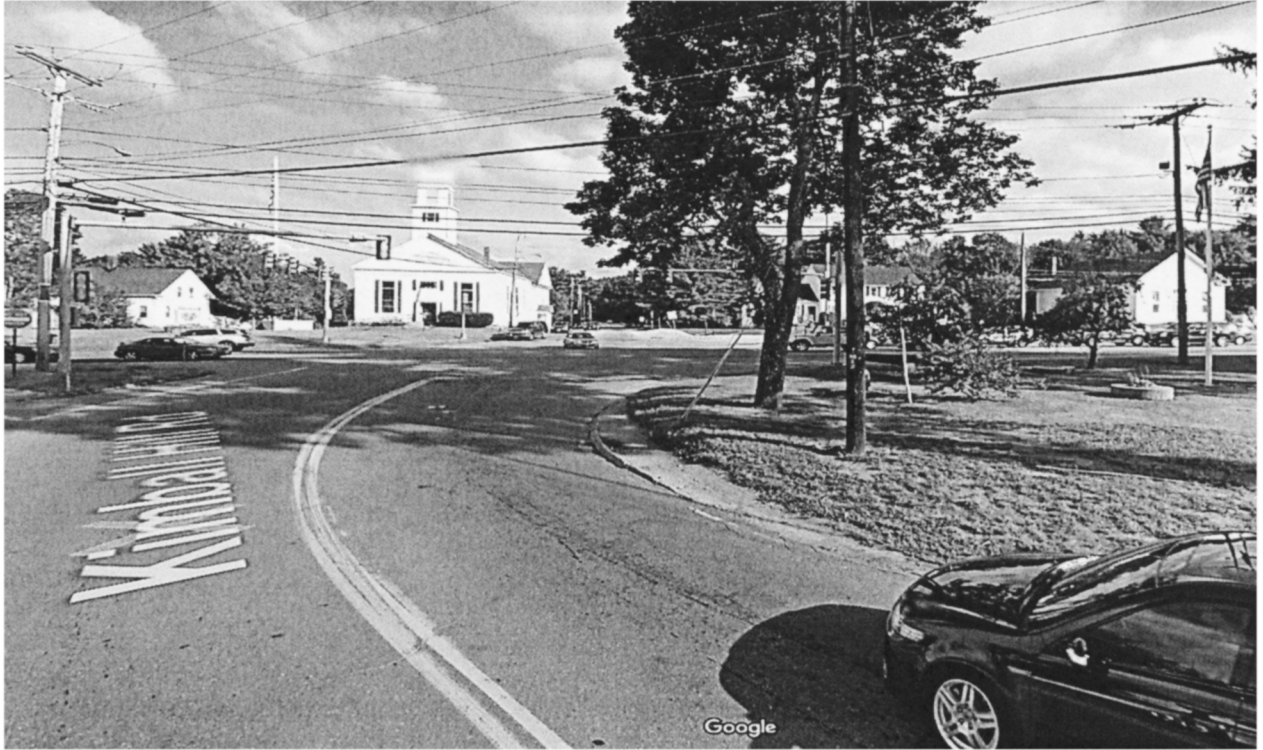
draft General Permit described in my text above. The Town of Hudson benefits greatly for a very low cost from our college interns. We have managed to create master plans for water, sewer, drainage, fiber optic, fire alarms and gas for the entire town and have shared information internally with the Fire 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 2017 was extremely busy, challenging and very exciting for the Engineering Department. The year 2018 should prove equally successful with the completion of the projects listed above. Currently, our focus has shifted toward other important improvement projects, including Bridge Street bridge repair, sewer, water utility improvements and traffic improvements throughout the town. I'm pleased to say that we are one of the few communities in NH that currently does not have a bridge on the red list. We thank the Board of Selectmen and the tax payers of Hudson for your continued support of this important office, as we work towards making Hudson number one in the state when it comes to infrastructure.

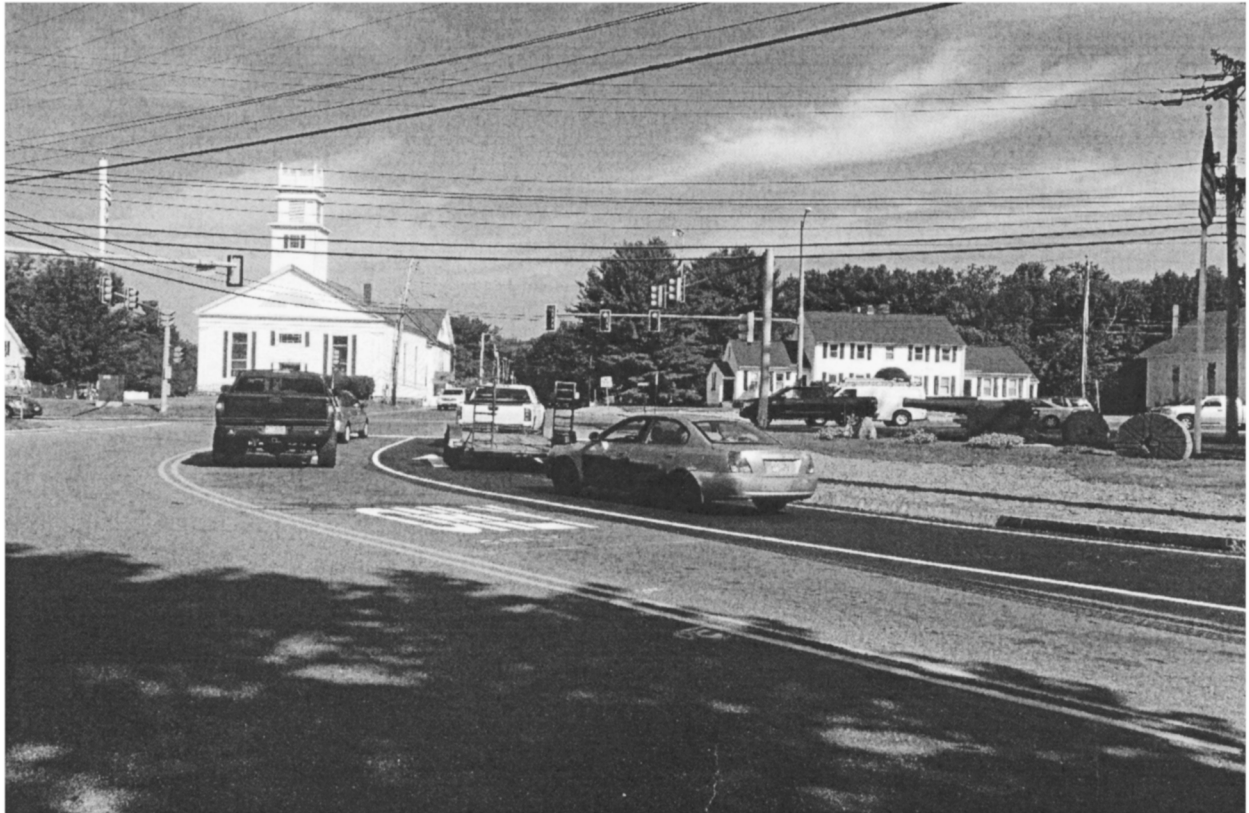
Respectfully submitted,

Elvis Dhima, P.E.

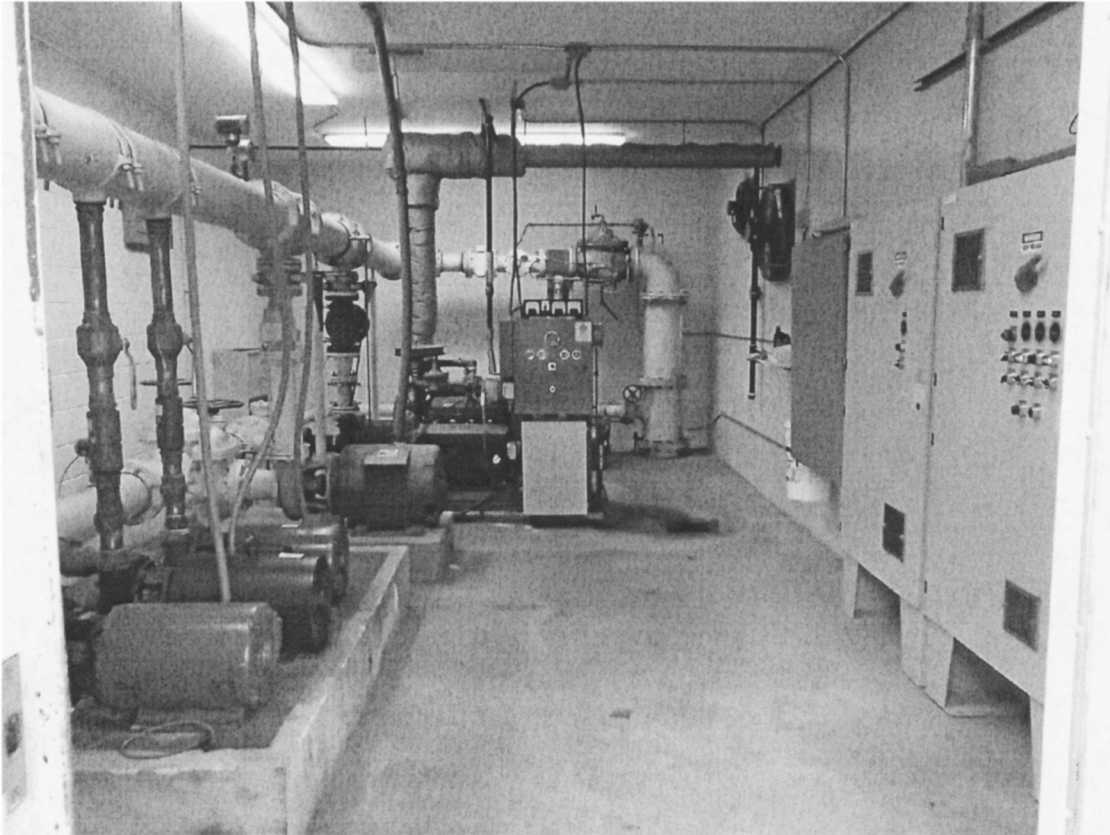
Appendix A
Before



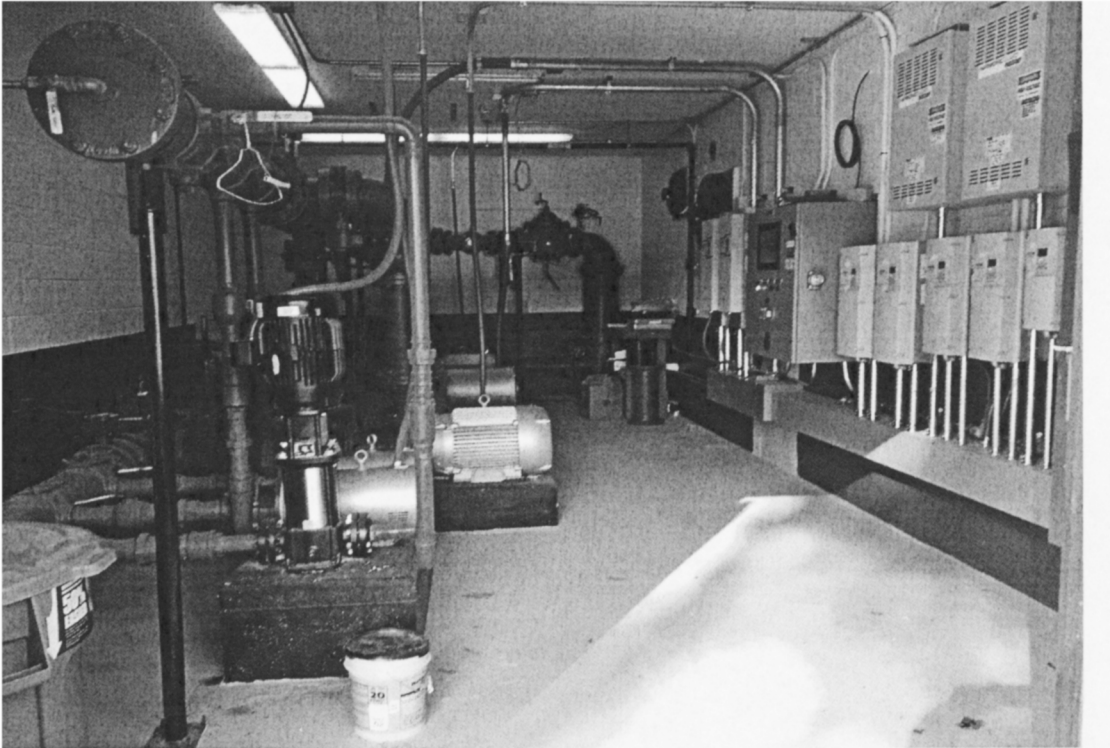
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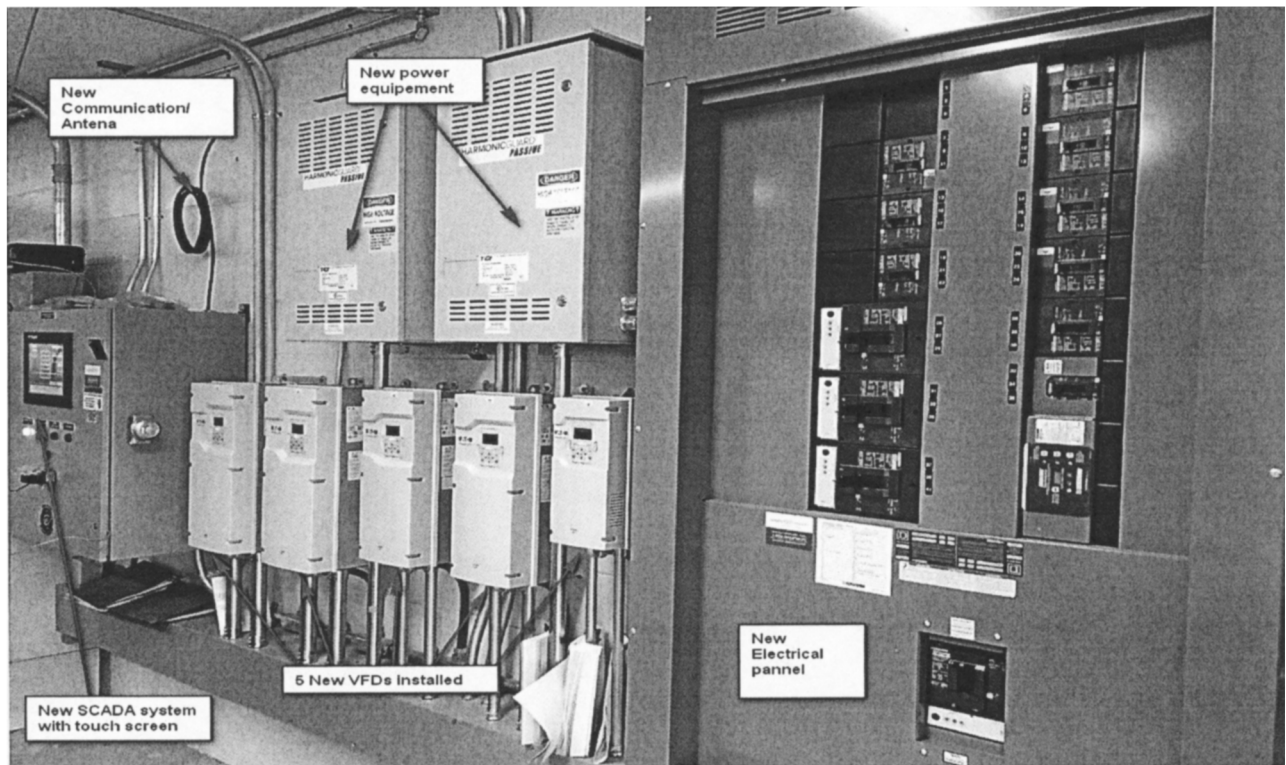
Appendix B
Before



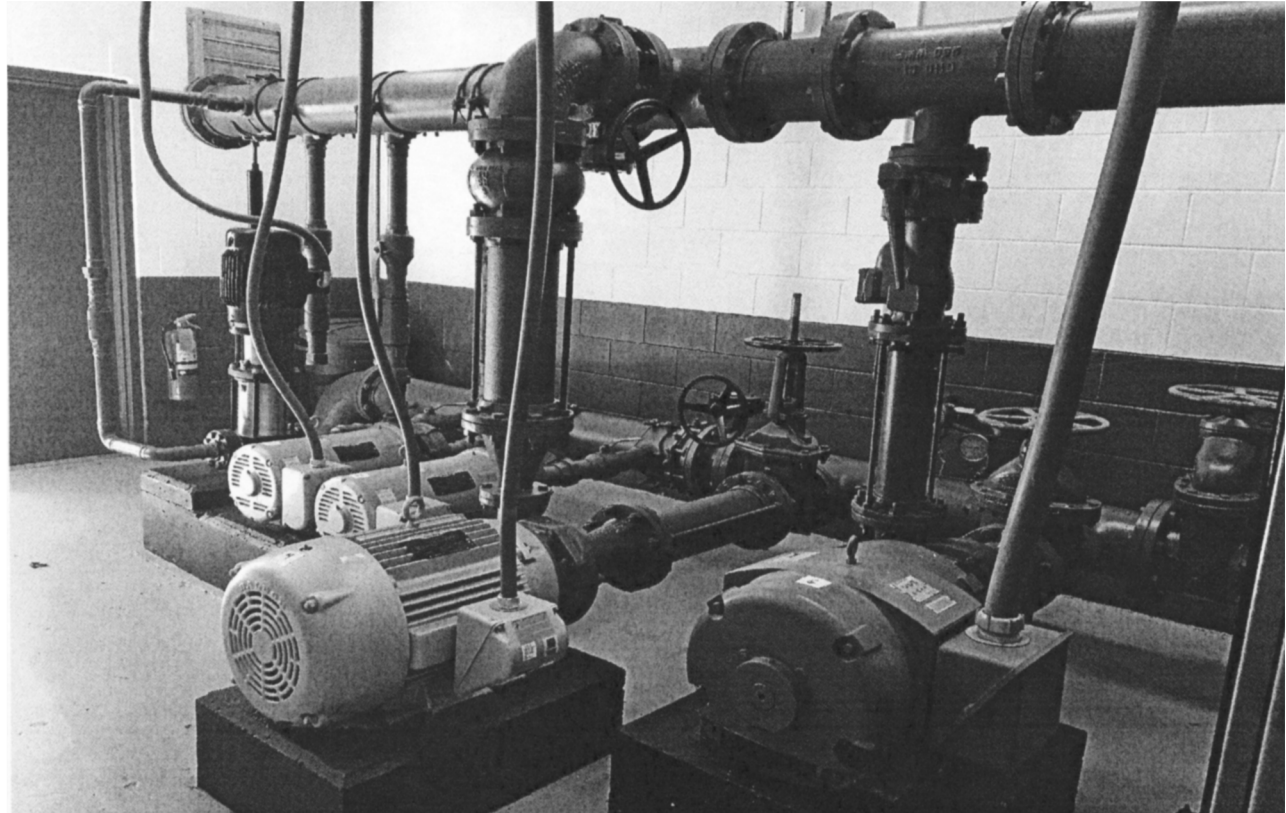
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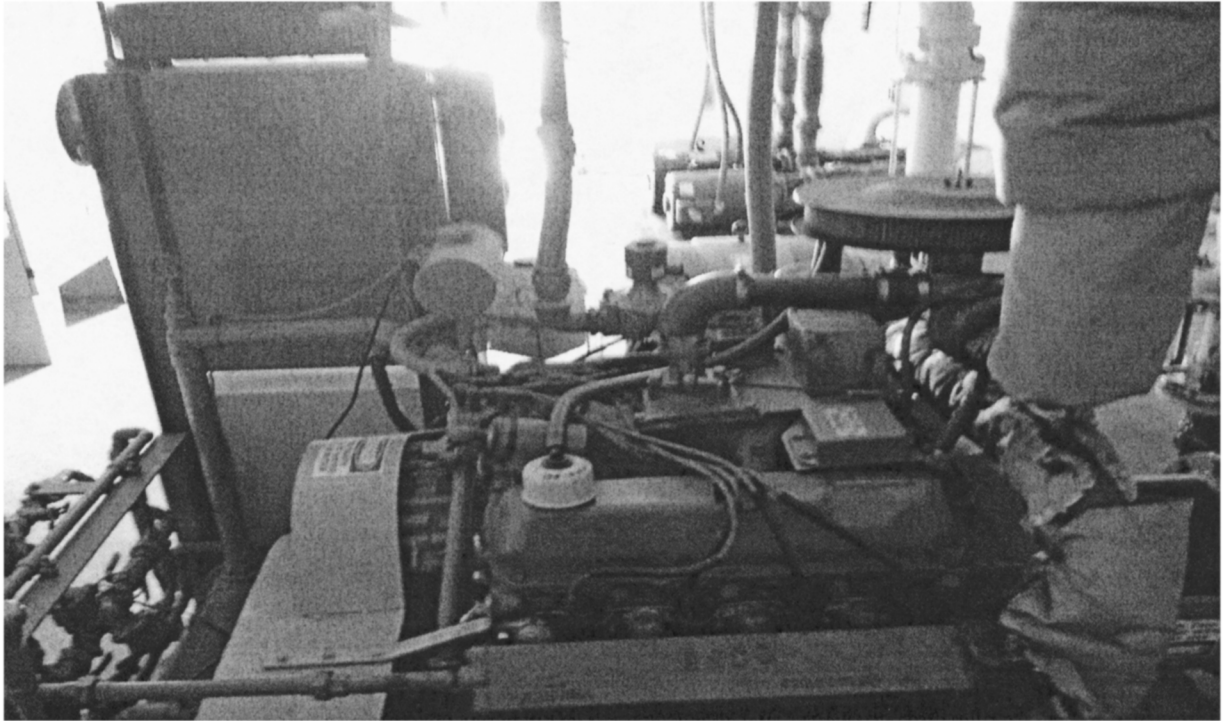
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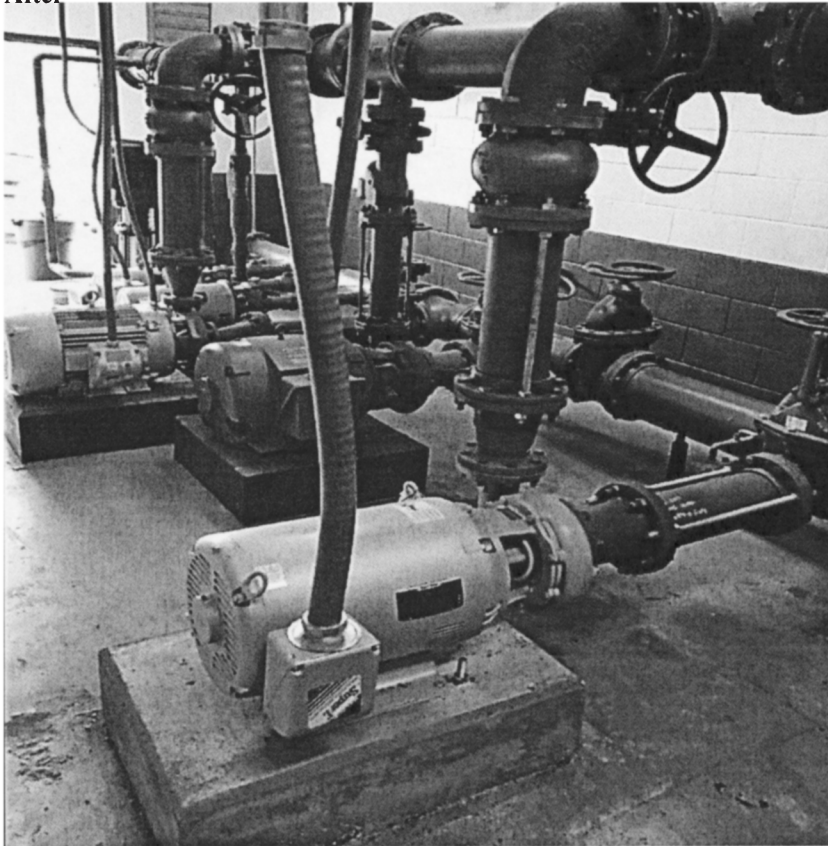
After



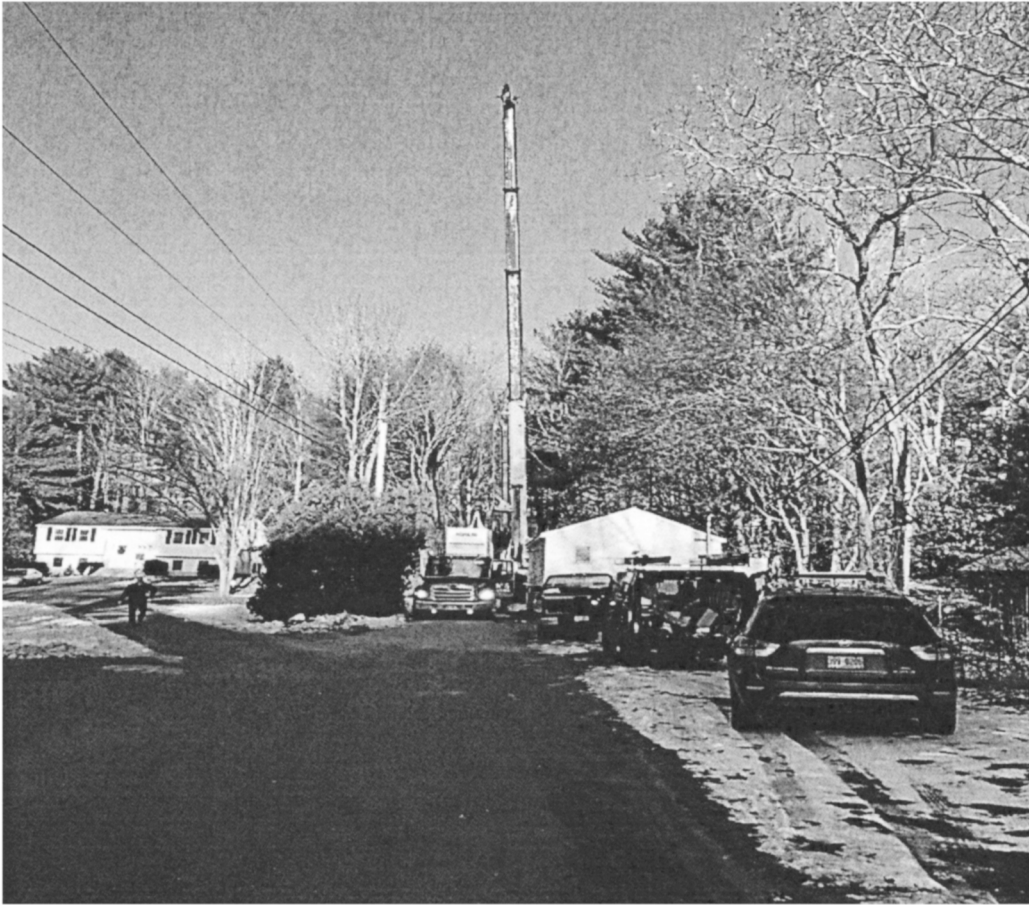
Before



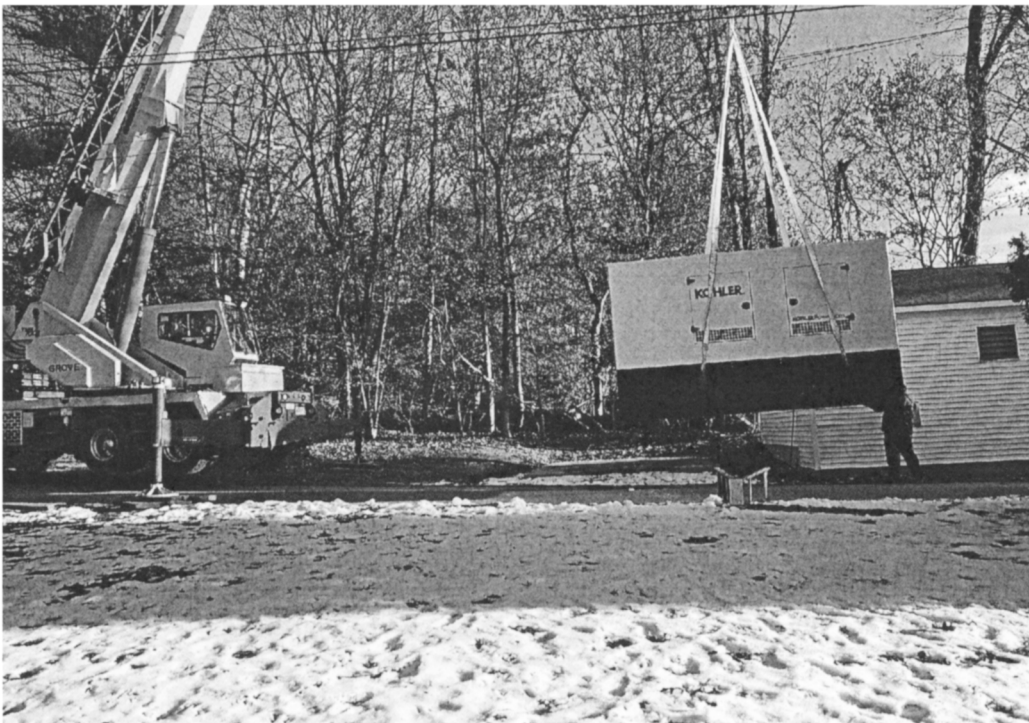
After



After



After



Appendix D
After



Appendix E
Before



After



After



After



Appendix F



Hudson/Biore, NH Thursday, December 21, 2017 8:56 AM
 Clear: 21.9°F Wind: NW @ 6 MPH Rain Last 24 Hrs: None
 Barometer: 30.17 Hg RH: 62% (DR: 12°F) Last 24 Hrs: None

Hudson NH DPW

Tech Support: (877)392-1311 FAX: (770)685-7913

Help Weather

- Reports
 - Alert History
 - Management
 - Runtime Daily
 - Runtime Monthly
 - Runtime Variance
 - Chassis
 - Flow
 - Logins
 - Disabled Inputs
 - SBO/CSD Events
 - SDWA Cl. Report
 - Unmetered Inputs
- Current Status
 - Date
 - Quick Message
 - Setup
 - Download
 - System Revision Log
 - Logout

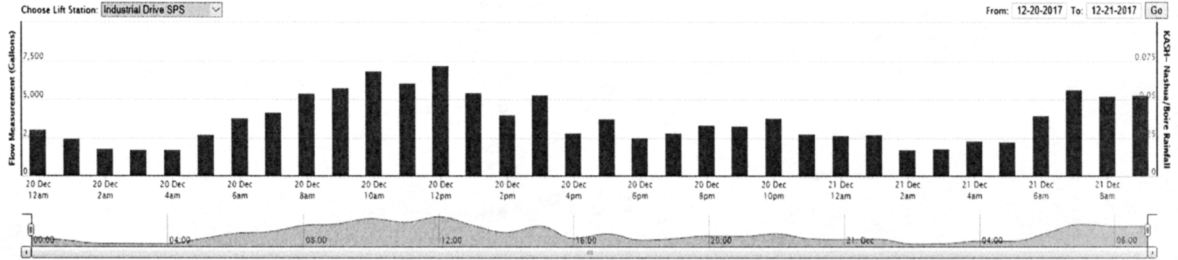


KEY	OK	OK
MyDro	Alarm	■
M110	Offline	■
M800	Service	■
OHM	Disabled	■

[View Old Graph](#)

Flow Totals

Industrial Drive SPS



Zoom: [1d](#) [All](#)

- Flow Totals
- S P S Flow
- Rainfall
- KASH- Nashua/Boire Rainfall

Industrial Drive SPS S P S Flow

	Gallons
Last Hour (21 Dec 08:00)	5,242
Since Midnight	33,558
Yesterday Total	92,200

Compared to 24hrs ago: **-8%**

[Download](#)



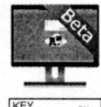
Hudson/Biore, NH Thursday, December 21, 2017 8:56 AM
 Clear: 21.9°F Wind: NW @ 6 MPH Rain Last 24 Hrs: None
 Barometer: 30.17 Hg RH: 65% (DR: 12°F) Last 24 Hrs: None

Hudson NH DPW

Tech Support: (877)392-1311 FAX: (770)685-7913

Help Weather

- Reports
 - Alert History
 - Management
 - Runtime Daily
 - Runtime Monthly
 - Runtime Variance
 - Chassis
 - Flow
 - Logins
 - Disabled Inputs
 - SBO/CSD Events
 - SDWA Cl. Report
 - Unmetered Inputs
- Current Status
 - Date
 - Quick Message
 - Setup
 - Download
 - System Revision Log
 - Logout

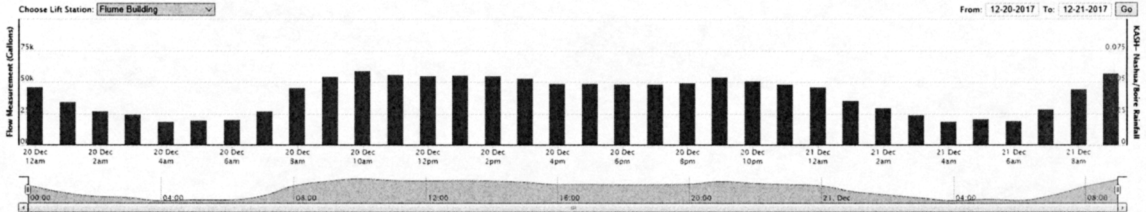


KEY	OK	OK
MyDro	Alarm	■
M110	Offline	■
M800	Service	■
OHM	Disabled	■

[View Old Graph](#)

Flow Totals

Flume Building



Zoom: [1d](#) [All](#)

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

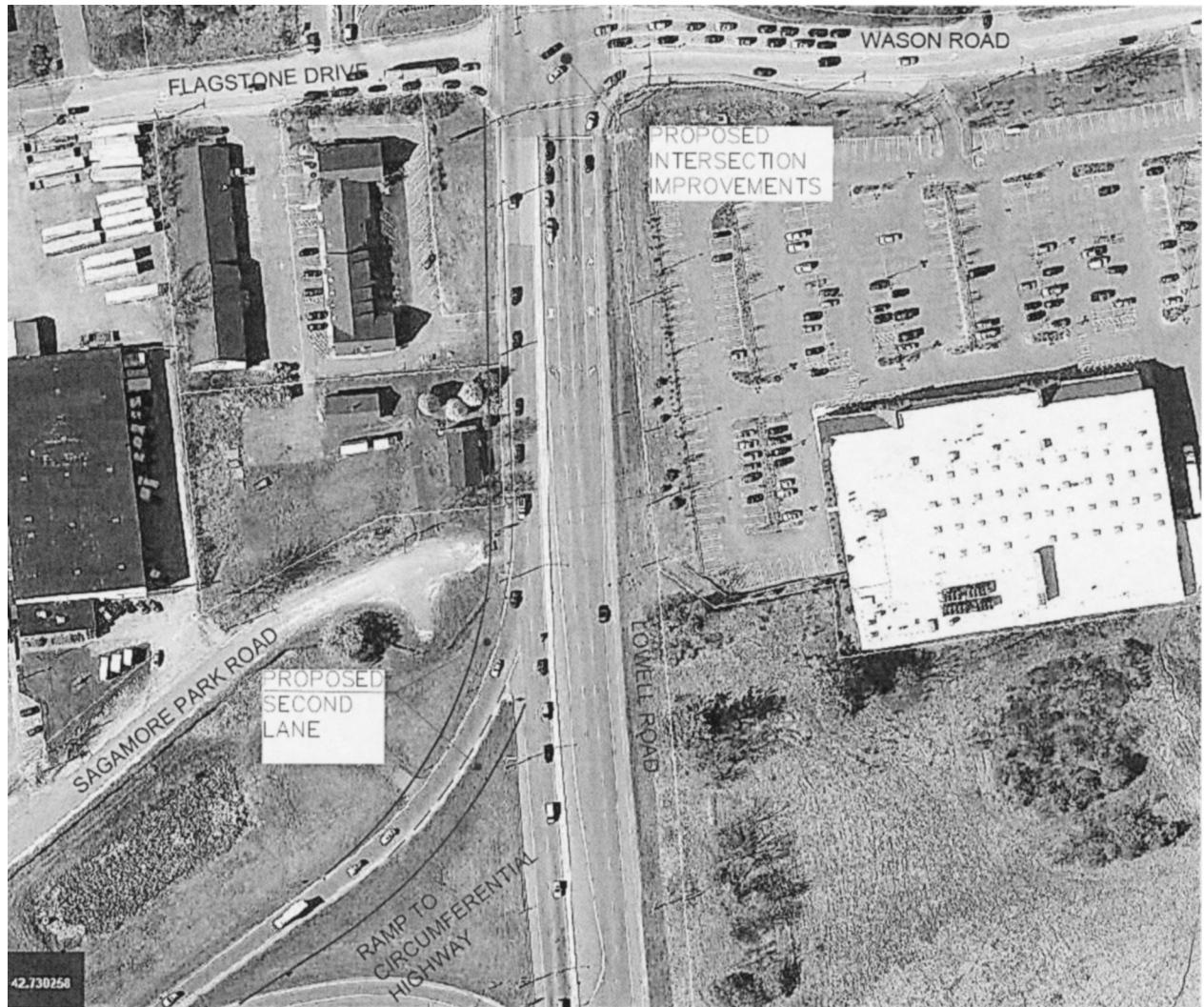
Flume Building Combined Flow

	Gallons
Last Hour (21 Dec 08:00)	44,700
Since Midnight	324,336
Yesterday Total	1,045,861

Compared to 24hrs ago: **+2%**

[Download](#)

Appendix G
Proposal



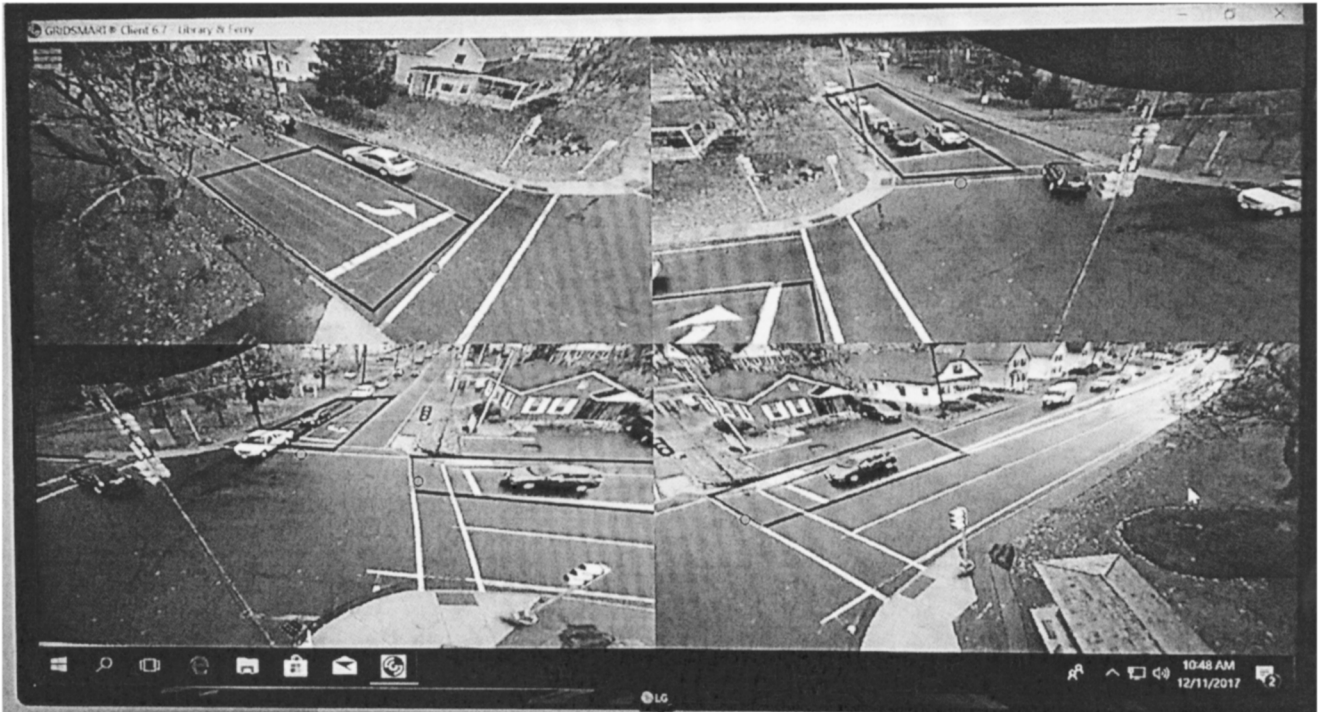
Appendix H
Before



After



Appendix I
Library & Ferry



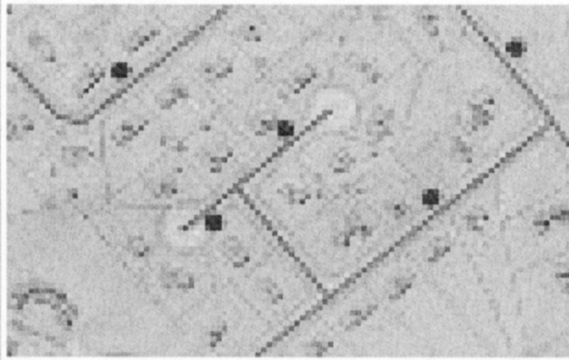
Ferry/Chase/ RT 102/Bridge Street



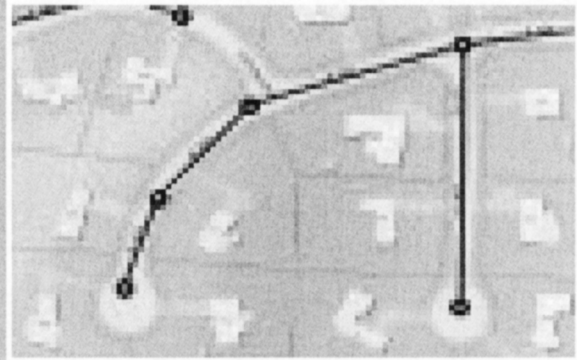
Appendix I
Highland Street



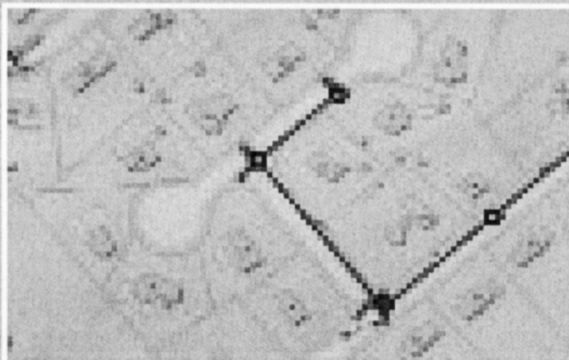
Appendix J



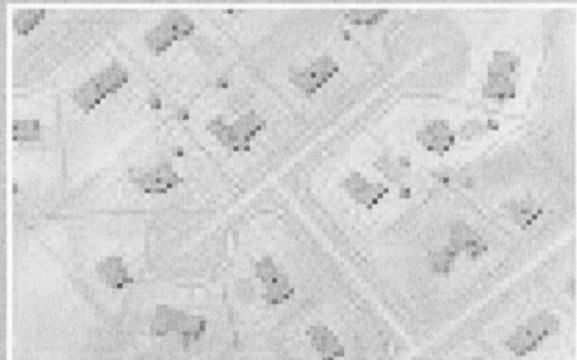
Water System



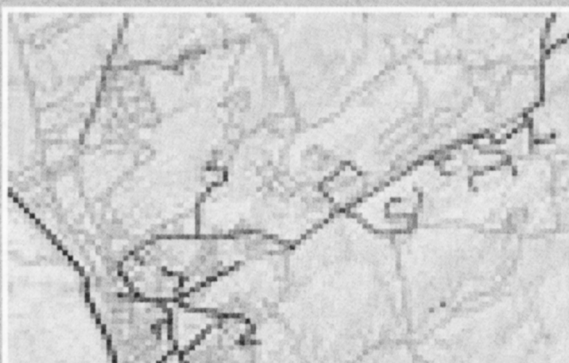
Wastewater System



Stormwater System



Gas System

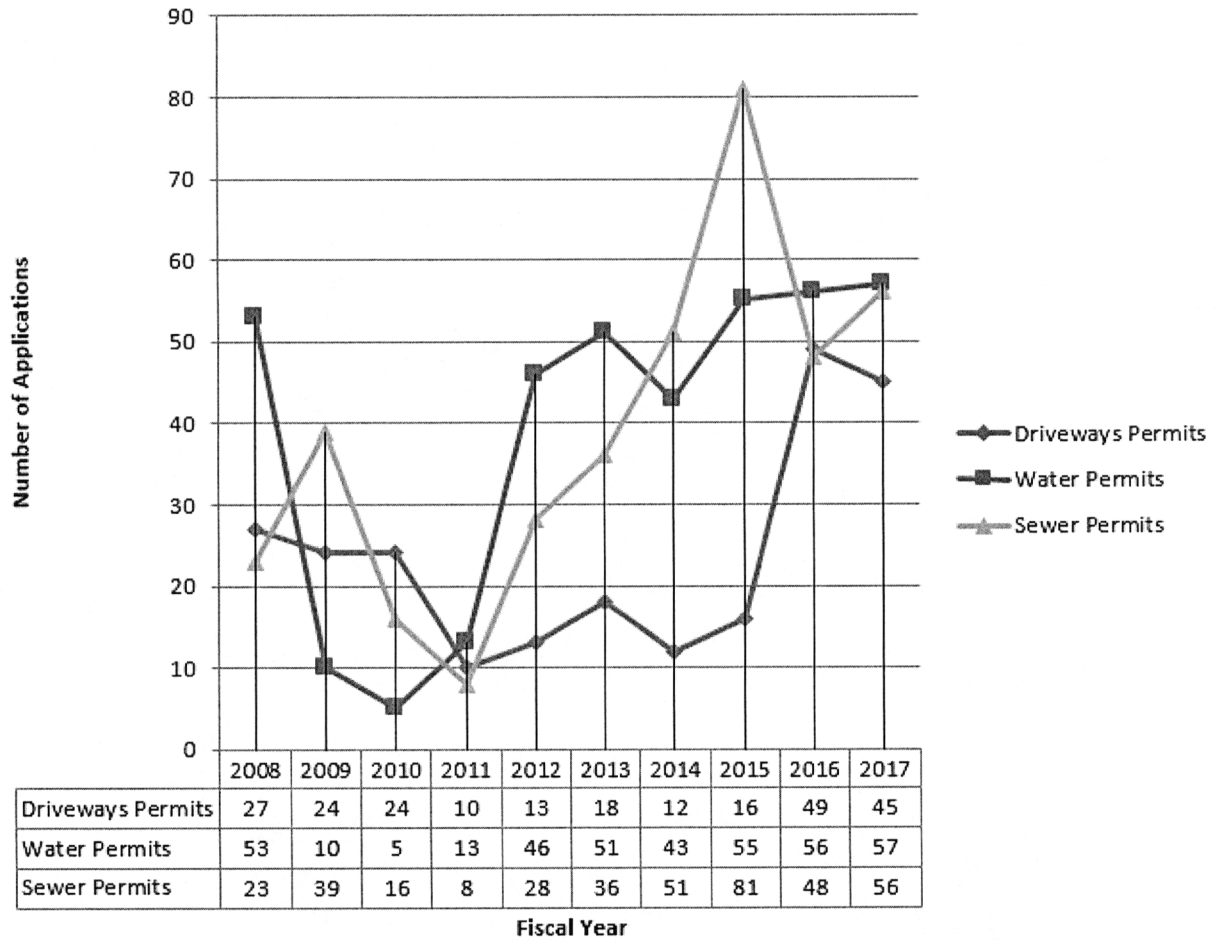


Fire Alarm System



Traffic Counts

Appendix K





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 annual budget continues to be a challenge given inflationary and contractual increases in the Town's operating costs, while maintaining a delicate balance between delivering expected services at the same time considering the economic times for taxpayers. The Town's management developed a budget which was submitted to the Board of Selectmen for consideration to reach consensus on the budget that was presented to the Budget Committee. The Budget Committee then held a series of public meetings with Town staff, as well as a public hearing, to review and discuss the budget, and make changes that they deemed appropriate. The final fiscal year 2016 budget was approved by the voters on March 8, 2016. 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 2017 year end results.

The employees that support the Finance department are a dedicated team that serves the Board of Selectmen, elected officials, Department Heads, Town employees, the volunteers and the citizens of Hudson. Lisa Labrie has been the Town Accountant for over 14 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 3 years ago. Cherie is responsible for the processing of weekly payroll and processing the Town's Accounts Payable. Kathleen Wilson is the Human Services Specialist and has dedicated over 21 years of service to the Town. Kathy handles the department's administrative tasks, processing cash receipts and administrating personnel benefits. Kathy also has the responsibility of the Town Welfare program.

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

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

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 2017 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 2017.

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

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

Fire Administration

The Fire Administration is responsible for all administrative, planning and coordination functions for the Hudson Fire Department. In 2017 we completed several projects to maintain our operation and continue to deliver appropriate services to the Town of Hudson.

2017 was a year that we saw great change within the Hudson Fire Department. Our number one goal was delivering efficient and effective services. This was encompassed empowering our employees to review our policies and procedures and to compare them to verify we are working within best industry practices for the various disciplines of the department. This goal could not have been accomplished without the support of the members of the Hudson Fire Department, Board of Selectmen and the continued support of the citizens of Hudson. As we continue this process into 2018 we look forward to the challenges that are out in front of us.

In 2017 we saw the continued investment in our facility infrastructure from the community that we had not previously seen in the last 20 years. In March, the citizens voted on three warrant articles that represented their investment in the fire department. The Warrant Articles that were passed has allowed the department to purchase a new ambulance and new pumper to replace our aging fleet. The largest investment was the vote in favor of building a new fire station that is currently under construction at 204 Lowell Road. Without the support of the Board of Selectman, the Budget Committee and ultimately the voters, these projects which are vital to the future success of our department would not come to fruition. As of the writing of this report I am happy to report the new ambulance and pumper are in-service and providing services to the community. The new fire house is under construction with a completion date of July 2018.

Through the utilization of the Assistance to Firefighters Grant program we were fortunate to receive funding to replace our aging supply hose. This is a tremendous upgrade to our operational division with a replacement of 7,000 feet of hose.

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

Building and Life Safety

The Inspectional Services Division is housed in Town Hall in the Community Development area, along with the Land Use Division. The division is responsible for the delivery of all building construction permitting and inspections, fire prevention and health activities. In July of this year the Zoning/Code Enforcement Department was transitioned to the newly created Land Use Division.

Over this last year we have seen a steady growth in permitting and service requests. Permits have increased 12.87% over last year, with over 2,300 permits being issued. 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.

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

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.

This year we had one new paramedic join our ranks. In August, Firefighter Alexander Green completed his paramedic training and is now providing advanced level skills on our front lines. Firefighter Zachery Whitney has started his journey towards completing his paramedic certification. We look forward to his completion in 2018.

Operations Division

The Operations Division is the largest division, with 45 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. This year the members of the Hudson Fire Department completed a total of 4959 hours of training.

In 2017 we complete the largest change to our Operational Division in several years. Through a cooperative effort with the Hudson Police Department, personnel assigned to the Operational Division received training in EMS in the warm zone. This program ultimately will provide support to the Police Department in an active shooter situation, providing EMS skills in secured areas. We were fortunate to receive funding for this program through a grant coordinated by the NH Department of Safety.

The Communications Division is on the front line supporting our field personnel. They are the first contact most citizens have during a time of need. The employees of this division receive specialized training in the area of

communications and the handling of all emergency calls for service received by the department. We continue to maintain and look for ways to enhance our communications system in order to increase employee safety and service delivery.

We are excited to announce that in late 2017 we completed a review and updating of our burning permit process. In early 2018 we will be implementing a new process for permit renewals that lead to better customer service.

The Fire Department said good bye to several employees in 2017:

- Call Lieutenant Patrick Weaver resigned from the Fire Department Operations Division. Lieutenant Weaver was a very active member of the Hudson Fire Department throughout his eleven year career with us and a very active member of the community. We thank him for his years of dedicated service to the Town of Hudson and wish him well in his future endeavors.
- Firefighter/Paramedic Brian Patterson resigned from the Fire Department Operations Division. We thank him for his three years of service and wish him well in his future endeavors.
- Firefighter/AEMT Andrew Gardner resigned from the Fire Department Operations Division. We thank him for his service and wish him well.
- Dispatcher David Bryce resigned from the Communications Division. We thank him for his service and wish him well.

The Fire Department had the following employees join the Fire Department in 2017:

- Inspector Peter Manzelli joined the Inspectional Services Division in January. Peter is a licensed Master Electrician in both the State of New Hampshire and Massachusetts. He has over 20 years of experience in both the residential and commercial field with a vast knowledge of building codes.
- Firefighter/AEMT Jeffrey Ogiba joined the Operations Division in February. Jeff is a lifelong Hudson resident and a graduate of Alvirne High School. He comes to us with experience as a Call Firefighter/AEMT from the Pelham, NH Fire Department.
- Dispatcher Adam Frederick joined the Communications Division in April. Adam had previously been a volunteer with the Candia Fire Rescue as an EMT/Dispatcher and was an AEMT with American Medical Response prior to joining the department.
- Firefighter/AEMT Bill Mortimer joined the Operations Division in October. Bill is a dedicated public service professional with many years in the fire and emergency services industry. He came to us from the Town of New Boston where he was the Fire Department Administrator and also a Call Firefighter/AEMT with the Town of Candia.
- Firefighter/AEMT Paul Olin joined the Operations Division in October. He recently completed his Fire Science degree and came to us from the Milford Ambulance Service where he was an AEMT and from the Meredith Fire Department where he was a per-diem Firefighter.

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

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

Emergency Management Division

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

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

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

In 2017 we started the process of updating our emergency management plans. Our efforts are being supported through a grant program coordinated through the NH Department of Safety.

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

Goals and Objectives for 2018

- Continue to provide cost effective services to the citizens of the Town of Hudson.
- Continue to provide our employees with the training and equipment they need to meet the ever changing challenges of their jobs.
- Continue to improve our cost effectiveness through the utilization of technology.
- Continue to identify grant funding opportunities to maintain our operational needs.
- Implement a long term planning program for the Fire Department.
- Continue to ensure that our practices meet best industry standards.
- Continue to maintain a safe and effective working environment for the employees and the citizens of the Town of Hudson.
- Continue to provide community CPR training to the Town of Hudson.

Summary

The Fire Department is 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. This is possible through an open and supportive labor management relationship.

On behalf of all of the members of the Hudson Fire Department, I would like to thank the Board of Selectmen, Town Administrator, Fire Department Liaison Thaddeus Luszey, 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

Report of Forest Fire Warden and State Forest Ranger

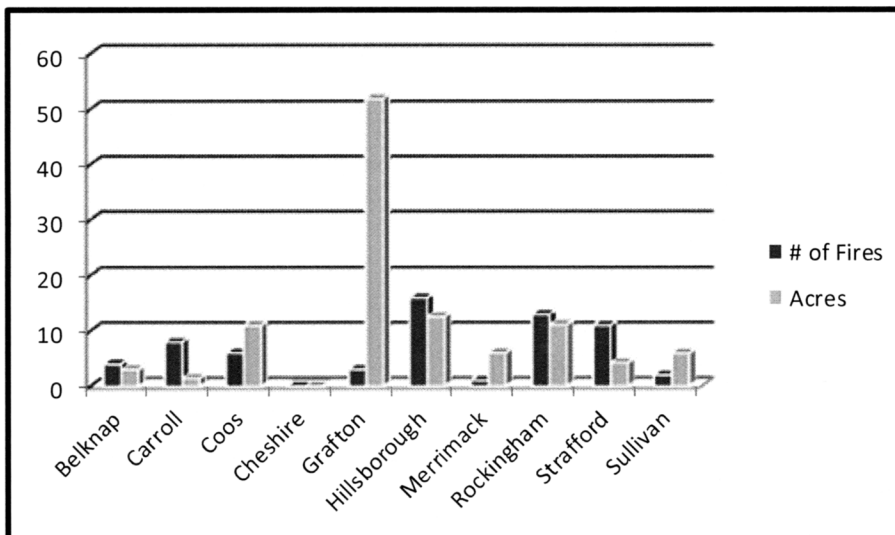
Your local Forest Fire Warden, Chief Robert M. Buxton and the State of New Hampshire Division of Forests and Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildland fire activity throughout the state. September and October saw fire conditions change and the state was faced with some difficult fires. The Dilly Cliff fire in North Woodstock was one of the most challenging fires we have seen in New Hampshire. Steep terrain and extreme fire behavior made this fire difficult to fight. It lasted for over 3 weeks and the final hotspots in inaccessible terrain were extinguished by heavy rains. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2017 season threatened structures, 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!

As we prepare for the 2018 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You 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 your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2017 WILDLAND FIRE STATISTICS

(All fires reported as of December 2017)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2017	64	107
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

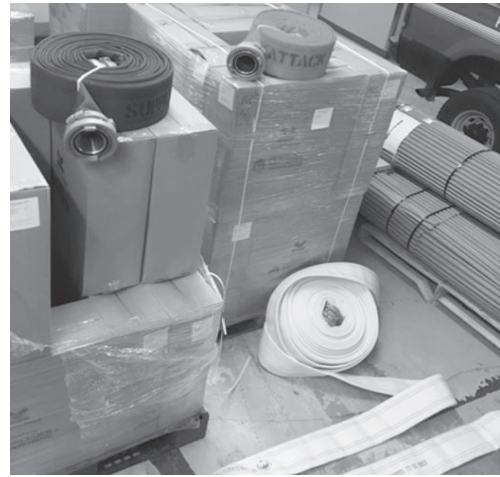
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
0	7	11	1	4	0	4	0	37

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

Hudson Fire Department Year in Review 2017



Active Shooter training took place with our EMS personnel equipped with tactical vests and helmets provided by a \$6,000 EMS Warm Zone grant awarded to the Department.



The department was awarded an Assistance to Firefighters Grant for \$32,710 to purchase 7,400 feet of new hose to replace our aging supply.



Thanks to the support from the voters, the Department was able to purchase a new Pumper, new Ambulance and begin construction of the new Fire Station located at 204 Lowell Road.



Hudson Fire Department Year in Review 2017



HFD said goodbye to
Call Lieutenant
Patrick Weaver



HFD said goodbye to
Firefighter/Paramedic
Brian Patterson



HFD said goodbye to
Firefighter/AEMT
Andrew Gardner



HFD said goodbye to
Dispatcher David Bryce



HFD welcomes Inspector
Peter Manzelli



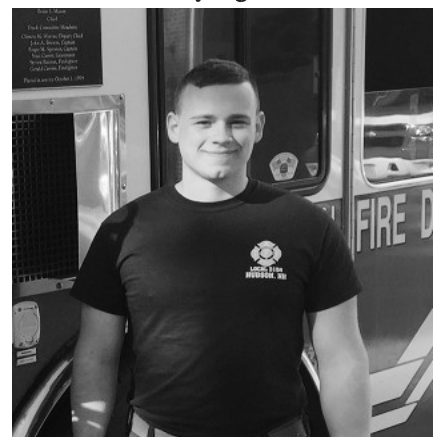
HFD welcomes Firefighter/AEMT
Jeffrey Ogiba



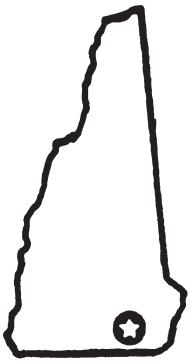
HFD welcomes Dispatcher
Adam Frederick



HFD welcomes Firefighter/AEMT
Bill Mortimer



HFD welcomes Firefighter/AEMT
Paul Olin



TOWN OF HUDSON

Highway Department

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



Once again, fiscal year 2017 was a very busy and productive year for us here at the Highway Department.

One of the larger and more difficult projects of the year was the installation of water and sewer mains at Benson Park. The digging was very difficult with all of the large boulders and ledge found throughout the area where the mains needed to be installed. In total, we installed 900 feet of six inch water main from Bush Hill Road through the park and down to the old gorilla house where a fire hydrant was also installed. We installed 300 feet of six inch sewer main from the pre-existing cross country line just below the old gorilla house, up to the top of the historic district. Water and sewer service was then installed to the old elephant barn, the home of the future park museum. We also tapped the water main and ran a service line to the 9/11 Memorial and installed a much needed irrigation system for the monument's lawn. We replaced the lawn at the 9/11 Memorial which had degraded greatly since construction due to lack of water and heavy foot traffic. The monument looks wonderful once again.

The winter of 2016/2017 was an average winter with no major storms causing extensive damage. We were able to complete the season within budget. I feel the town has a fantastic snow and ice removal crew that is second to none.

Road paving and reconstruction is a highly visible annual project for us. This year the largest single street we reconstructed was Webster Street from the Veterans Bridge north to Elm Street. This road was reclaimed and reconstructed from the sub base up. Base pavement was laid down with the finish pavement scheduled for the next fiscal year. Other roads totally reconstructed were Patricia Drive, Park Avenue, Oliver Drive, Birch Street, Shingle Mill Road and Winnhaven Drive. Other roads receiving finish pavement that had been reconstructed earlier were Hampshire Drive, Wentworth Drive, Tessier Street, Hazelwood Road and Melendy Road. Lawrence Road was shimmed and repaved. Wason Road from Lowell Road to Holly Lane had its pavement milled off and replaced.

One of the tasks related to this road work is a difficult job that falls to the Sewer and Drain Division of the Highway Department. They must lower and later reset every manhole cover, catch basin and water shut off on every one of these roads. Not a small task. The task of repairing resident's lawns and driveways after reconstruction is labor intensive and time consuming.

Prior to Park Avenue being paved we also replaced two of the existing eighteen inch culverts under the road.

The only new equipment purchased this year by the department was a replacement brush chipper. We replaced and upsized the backup generator that powers Sagamore Park Drive sewer pumping station to keep the systems running during power outages.

The department purchased and installed two new solar powered school zone lights for Route 102 to help reduce speed and increase safety for Hills Garrison Elementary School and Alvirne High School. We assisted the Recreation Department by designing and installing new outfield screens at Jette Field.

Control of Benson Park was transferred to the Highway Department. Benson Park is extremely popular with both residents and non-residents alike. We have implemented new rules to control group sizes and the number

of events allowed at one time to stop the overcrowding of the park at certain times. We still have over a hundred events a year, but by spreading them out and limiting the group size, we believe we have made the park more user friendly. This change has slowed the wear and tear upon the park.

Last year the department rehabilitated the cannon and gun carriage in the Town Common. After receiving so many positive comments we decided to rehabilitate its twin cannon at the Hudson Center. I say twin as we discovered both cannons were forged in Boston in 1848 as naval guns, and their serial numbers are one number apart.

We also had another long time and dedicated employee retire this year. Claude Coulombe retired as my Chief Mechanic after 32 years of dedicated service.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Kevin Burns', written in a cursive style.

Kevin Burns
Road Agent



TOWN OF HUDSON

Information Technology Department



Annual Report for Fiscal Year 2017

Preface

The IT Department is committed to improving citizen access to Town government information and services, maximizing the productivity of Town employees, keeping long-term operating costs stable, and remaining proactive for superior services. Our workload has grown substantially over the past 10 years with an exponential increase in the need for data and technology and IT Department support. Add to that the modern day challenges of keeping ahead of the sophisticated cybercriminal; Zero-Day threats has required more stringent user education and diligence. System security overall is requiring more of our time to remain proactive.

Responsibilities

The Information Technology (IT) Department is responsible for supporting technology within the Town's municipal buildings and remote sites on a seven days a week basis, 365 days a year. Our systems support the intake of \$74mil in revenue for the Town of Hudson. Approximately 300 employees, volunteers and elected members and guests use the resources that we maintain and keep running on a 24-hour basis.

Department Challenges

Growing Data – We are a world of “big data”, as it's called, and Hudson's public safety and other services is no different when it comes to gathering and requiring information. With the growth of data, we are currently updating our core equipment to ensure our data is available when our users require it, improving disaster recovery.

ERP Software Replacement -- Technology advances rapidly and there is an overwhelming number of new cloud technologies and tools. Our challenge is deciding which of these new technologies will work to the best interest of advancing our Town while keeping costs low, and help us meet our strategic goals. In the next fiscal year, we will look for new software to replace our current business process package. This gives us an opportunity to transform our data into something most useful for better service to our customers.

Personnel

My team includes two full time IT Specialists, John Beike and Vin Guarino, and one part time employee, Don Bohnwagner. Don started with our Department in December of 2016 and comes to us with municipal experience. Vin and John have each worked approximately 12 years full time in the Town of Hudson, and more than 40 years each in the IT field. With their experience, they are an integral part of the many successes we have had in the past 12 years as a team. As they near retirement, I need to ensure we have ample time for the transfer of knowledge. I am asking the Town voters to approve the hiring of a full time Associate IT Specialist to begin that transfer of knowledge and help us with the backlog of projects we continue to experience.

Accomplishments in Fiscal Year 2017

This year improvements and upgrades included hardware and services:

- Extended and enhanced Town services to include online access to our Geographical Information System (GIS). With the assistance of Michelle Vachon of the Police Department Records Division and Hudson Cable Television (HCTV), we taped an educational session to demonstrate how to access our GIS from any browser.
- Improved and extended the Fire Department's fire alarm infrastructure from Constitution Drive to Fire Station One, Robinson Road and began a fiber optic install for increased network speed and dependability;
- Replaced core phone equipment at the Police Department with automatic failover;
- Added two security systems and cameras at two Fire buildings to our network;
- Integrated a cross-agency system to link our police records with other participating law enforcement agencies for shared information of criminal records;
- Equipped the fleet of police cruisers with the hardware necessary for Phase I of the Electronic Ticketing system being launched across the state.

Goals for Fiscal Year 2018

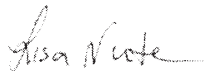
Goals for the upcoming fiscal year include, but are not limited to the following:

- Online registration for Recreation Activities and Sports;
- Complete Phase II of an electronic ticketing system so officers may complete and print traffic violations from their cruisers;
- Procure and implement core equipment and infrastructure replacements in the IT Data Center;
- Continue to implement our rigorous schedule of software updates to keep systems current, as well as address new vulnerabilities as they're discovered;
- Continue to empower and educate technology users, including system security as an end user;
- With Hudson voter support on warrant article L, begin the transfer of knowledge in preparation for employee retirements.

Closing

I would like to extend my appreciation to the Board of Selectmen, IT Liaison Ted Luszey, Town Administrator Steve Malizia, Hudson 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. The additional service and access to our Geographical Information System (GIS) is a result of that feedback. See our website (Assessing or Engineering pages) to access it.

Respectfully submitted,



Lisa Nute
Information Technology Director



Lower Merrimack River Local Advisory Committee (LMRLAC)

Annual Report – Town of Hudson- 2017

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 2017 LMRLAC reviewed or followed developments on projects in Merrimack, Litchfield, Hudson, and Nashua. LMRLAC also followed the progress of the Crest Gate project on the Pawtucket Dam in Lowell, MA, prospective boat launch projects in Litchfield and Nashua, and the PFOA contamination in Merrimack and Litchfield. In Hudson, LMRLAC reviewed applications for loading docks on Sagamore Park Road, and a parking lot on Central Street.

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

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

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

Cordially

Gene Porter

Gene Porter

Chairman, LMRLAC

MUNICIPAL UTILITY COMMITTEE REPORT 2017

The Hudson Board of Selectmen (BOS) created the Municipal Utility Committee in 2013 by combining the duties of the Water Utility and Sewer Utility Committees. The 2017 Municipal Utility Committee (MUC) is comprised of five members plus one alternate member, appointed by the BOS. Each term of office is three (3) years.

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

The Utility works with multiple partners to provide service to Hudson residents; Pennichuck Water Works provides operation and maintenance of the Water Utility through a town contract. The Sewer Utility works with the city of Nashua and shares funding for the capital improvements to the Wastewater Treatment Plant that provides treatment of town sewage. The Drain and Sewer Division of the Hudson Highway Department provides operation and maintenance of the sewer lines and pumping stations.

During 2017, selectman Dave Morin was appointed the BOS liaison to the Committee on 4/11/17 and the committee welcomed new member Chelsea Leonard on 5/23/17.

Noted accomplishments for 2017 include:

Water Utility

- A water main extension has been completed and accepted by the Town in the south end by Eayers Pond and will service two new developments
- The Weinstein well standby generator has been installed and is operational. A propane tank and fence have also been installed
- The Town is looking into installing a valve to maintain pressure in Hudson. Pelham is drawing a lot of water and a drop in pressure has been showing up at peak hours
- The Town is considering looking at additional water sources for supply and to also curb costs associated with purchasing water from Pennichuck Water during peak times.
- A water main extension is complete servicing Hilltop Storage and additional lots on Brady Drive near the Londonderry line.
- The Highway Department installed a water main at Benson Park

Sewer Utility

- The Sewer /Drain Division of the Highway Department installed 300ft of main line sewer in Benson Park with a service to hook up the Elephant Barn
- The Sewer/Drain Division lowered sewer covers on Winnhaven Dr., Birch St, Webster St and Adams Dr. for town wide paving
- Replaced the old back-up generator at Sagamore Pump Station with a new 125KW Kohler

The MUC staff continues to work with customers who are having difficulty in making payments and termination of water service is only used as a last resort and only during the warmer months. The staff also continues to hear appeals by customers for abatements on their utility bills. The Committee reviews each the abatement applications, discusses the reason for abatement and any relevant circumstances and forwards their recommendation to the Board of Selectmen for final action.

Staff support for the committee is provided by Elvis Dhima (Town Engineer), Donna Staffer-Sommers (Administrative Aide), Barbara O'Brien and Valerie Marquez (Utility Clerks). The Committee would like to thank all of these individuals for their assistance. The Committee would also like to thank past members for their service; in particular selectman Pat Nichols who passed away on October 31, 2017.

Committee members for 2017 include:

David Shaw, Chairman	Bill Abbott, Vice-Chairman
Jeff Rider, Member	Chelsea Leonard, Member
Pat Nichols, Selectman Liaison	David Morin, Selectman liaison

Respectfully submitted,
Municipal Utility Committee

David Shaw
Chairman



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

Value yesterday. Enhance tomorrow. Plan today.

NASHUA REGIONAL PLANNING COMMISSION 2017 HUDSON MEMBERSHIP BENEFITS

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC allows our communities to access a broad range of services by request and gain access to valuable planning resources as summarized below.

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

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 73% federal funding, 8% local grants, 12% local dues, 7% local contracts and 1% from the State of NH. Highlights of 2017's regional initiatives of benefit to all communities include:

- **Renewable Energy Tool Belt:** Community leaders representing municipalities and school districts across NH want to incorporate renewable energy into their operations for various reasons. Some wish to save money, others want more reliable energy, and others have goals of reducing their environmental impact. The Renewable Energy Tool Belt is designed to help community leaders evaluate potential renewable energy systems. It was created by the Nashua Regional Planning Commission in partnership with the Local Energy Solutions Work Group with funding from NH Charitable Foundation, Charles H. Cummings Fund.
- **Metropolitan Transportation Plan:** NRPC coordinated a public engagement process to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.
- **Planning for Parks and Playgrounds:** With grant funding assistance from the HNHfoundation, NRPC developed a suite of resources to support municipal recreation planning including a GIS inventory of recreation sites in the region and online StoryMap, an analysis of "play deserts", and a guide book for municipal leaders looking to implement a park or playground improvements.

- **Climate Health and Adaptation Plan:** NRPC has partnered with the Greater Nashua Regional Public Health Network through a grant from the NH Department of Health and Human Services to develop a plan that identifies potential health hazards related to severe weather events. NRPC conducted outreach with planners, healthcare workers, and emergency responders to help identify and implement intervention strategies to mitigate the effects and reduce costs of severe weather events on the region's health care system.
- **Technical Support for Stormwater Permitting:** NRPC continues to provide EPA Small Municipal Separate Storm Sewer Systems (MS4) permit technical assistance to the affected NRPC communities and Nashua/Manchester Stormwater Coalition. As part of this effort, NRPC prepared a short guide outlining the new permit requirements and organized a "Demystifying the MS4 Permit" with NHDES, UNH, NHARPC, and NHMA. GIS assistance has been focused on addressing the general mapping requirements of the permit and completion of Phase I System Mapping.
- **Census State Data Center Affiliate Activities:** As a State Data Center affiliate, NRPC has partnered with the U.S. Census Bureau to raise awareness of the Local Update of Census Addresses (LUCA) initiative that is crucial to an accurate 2020 census of population. NRPC hosted a Census workshop on LUCA and offered to serve as an official reviewer for communities wishing to participate. NRPC also hosted a separate Census Bureau workshop focused on web applications for economic development.
- **MapGeo Workshops:** NRPC hosted two workshops on MapGeo, NRPC's flagship web GIS application. The agenda included a review of the main functionality of the MapGeo application with a particular emphasis on conservation-related data, followed by questions and answers.
- **New Conservation and Recreation Maps:** NRPC has completed a comprehensive re-design of our environmentally-themed maps. Each of the 13 community-specific posters emphasize conservation, recreation, and natural resource data. These maps are now available for free download from the NRPC online Map Gallery.

<i>HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS</i>	<i>ESTIMATED VALUE</i>
<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 2017, Hudson signed a 12-month contract with a competitive supplier as part of the aggregation.</p>	<p>Hudson's total savings since 2012: \$383,968 (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 conducted seven HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua, one was held in Milford, and one in Pelham. Residents of Hudson could attend any of the seven events. In 2017, a total of 1,808 households participated in the HHW collections District-wide.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Hudson households served: 157 (9% of total served)</p> <p>Collection cost savings per-event: \$16,250.</p>

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p>HAZARD MITIGATION http://www.nashuarpc.org/energy-environmental-planning/hazard-mitigation-planning/</p> <p>NRPC is working with Hudson's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants. The 2018 update will identify critical facilities and areas of concern throughout Hudson, analyze potential natural hazards and risks to these facilities, and prioritize mitigation measures to address the hazards.</p>	NRPC Staff Time Cost: \$10,000
<p>INTERSECTION ANALYSES OF LOWELL ROAD WITH SAGAMORE BRIDGE ROAD AND WASON ROAD</p> <p>NRPC completed an intersection analysis to support improvements to the intersection of Lowell Road with Sagamore Bridge Road and Wason Road. Results of this analysis were incorporated into a Congestion Mitigation and Air Quality (CMAQ) grant application which, if successful, will result in the construction of the proposed improvements.</p>	NRPC Staff Time: 100 hours
<p>TRAFFIC COUNTING www.nashuarpc.org/transview</p> <p>NRPC collected traffic counts at 15 locations within Hudson. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System.</p>	NRPC Staff Time: 20 hours
<p>CONGESTION MANAGEMENT PROCESS</p> <p>NRPC collected field data along the NH111 corridor in Hudson, focusing on key intersections, during peak weekday travel periods. The data will be used to support grant applications by the Town of Hudson and NHDOT to facilitate improvements that reduce traffic congestion along these corridors.</p>	NRPC Staff Time: 30 hours
<p>TAX MAPS www.hudsonnh.gov/docs/as/as-hudson-tax-maps_sheets.pdf</p> <p>NRPC provided ongoing tax map maintenance with annual electronic and hard-copy replacement sheets as a service to Hudson, as well as all corresponding GIS data.</p>	NRPC Staff Time: 45 hours
<p>CUSTOM MAPS</p> <p>NRPC provided a number of custom map products to Hudson over the year. Specifically, NRPC</p> <ul style="list-style-type: none"> • Provided an updated streets map to the Highway Department • Created a new kiosk poster for Robinson Pond • Updated kiosk posters for Hudson Town Forest and Musquash Conservation Land • Updated the Economic Revitalization Zone GIS layer for posters and LiveMaps 	NRPC Staff Time: 24 hours

HIGHLIGHTED HUDSON MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p data-bbox="170 277 820 304">TRANSPORTATION PLANNING ADMINISTRATION</p> <p data-bbox="170 338 1055 552">NRPC maintained the region's Transportation Improvement Program (TIP) and Long Range Metropolitan Transportation Plan. These documents list multimodal projects over a 25-year planning horizon and serve as the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan. This is a required step to ensure federal highway transportation dollars are available to Hudson and the rest of the region. NRPC coordinated with NHDOT regarding Hudson's State Aid Bridge projects in the Ten Year Plan.</p>	<p data-bbox="1079 277 1412 304">NRPC Staff Time: 200 hours</p>

Payments to NRPC

FY 18 Membership Dues:	\$19,463
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REPRESENTATIVES FROM HUDSON TO NRPC:

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

Commissioners: Jim Battis, Roger E. Coutu, Thaddeus Luszey, Ethan Meinhold
Transportation Technical Advisory Committee: George Thebarger, Elvis Dhima
Energy Facilities Advisory Committee Elvis Dhima
Nashua Regional Solid Waste Management District: Kevin Burns

Respectfully Submitted,

Jay Minkarah
Executive Director

PLANNING BOARD
FY2017 ANNUAL REPORT

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

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

The Hudson Planning Board meets in Town Hall two to three times a month. The regularly-scheduled meetings for public hearings and other deliberative sessions are on the 2nd, and (if needed) 4th Wednesdays. On a per-need basis, the first meeting of the month may be scheduled for workshop meetings.

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 the 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. The Planning Board, in conjunction with the Zoning Board of Adjustment formed the Zoning Ordinance Review Committee (ZORC). The ZORC reviewed the Zoning Ordinance at monthly meetings during 2017 and made a number of recommendations to be included as Warrant Articles for the 2018 Town Meeting:

- Section 334-10. This amendment changes some requirements for dual (or more) use of a piece of property. The change emphasizes compliance with parking, density, setback and other Land use Regulation and Zoning Ordinance requirements rather than frontage.
- Section 334-15.1. This amendment removes the restriction that does not allow gas stations to be located closer than 800 feet from each other.
- Section 334-32. This amendment removes a section of the Zoning Ordinance that relates to mandatory merges of nonconforming lots. The NH Legislature invalidated such laws this year, so this amendment brings Hudson into compliance with state law.
- Section 334-82. This amendment brings the Hudson Zoning Ordinance into compliance with a new RSA passed by the Legislature this year that extends the time limit for acting on a variance granted by the Zoning Board of Adjustment from one year to two years.
- The last amendment removes a definition of Major Commercial Development from the definition section of the Zoning Ordinance and removes the same subject from the Table of Permitted Uses.

The effect of this amendment would be to allow commercial or office projects over 100,000 square feet in the Business Zone without a variance from the Zoning Board of Adjustment.

Commercial and Residential Development Activity

There were 8 residential subdivision plans approved in 2017, with a total of 23 new house lots.

The Eagle’s Nest project has still not started improvements, so the expected increase in new housing units has not materialized as of yet.

	FY2013	FY2014	FY2015	FY2016	FY2017
Approved Subdivision Plans	4	2	9	6	8
Approved New House Lots	8	8	51	72	23
Approved Other Housing Units	45	0	28	0	0
Approved Commercial Site Plans	8	14	7	9	9

Election of Planning Board Officers

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

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

Employees

- George Theborge, Land Use Director
- Elvis Dhima, Town Engineer
- John Cashell, Town Planner (resigned 2/2017)
- Doreena Stickney, Administrative Aide
- Brooke Lambert, Administrative Aide

Planning Board Members as of December 2017 with dates of term expiration

- Glenn Della-Monica, Member, 2019
- Jordan Ulery, Member, 2019
- Timothy Malley, Member, 2017
- Dillon Dumont, Member, 2018
- Ethan Meinhold, Alt., 2018
- David Morin, Selectman Alt
- Charles Brackett, 2017
- William Collins, Member, 2018
- Ed Van der Veen, Alt., 2019
- Elliott Veloso, Alt., 2017
- Marilyn McGrath, Selectman Member

I would like to thank the other Planning Board Members and Alternates, as well as the Town’s Community Development Department staff for their support and continued efforts. Together we are able to successfully plan for the orderly future growth and development of Hudson. Our town remains a community with one of the lowest tax rates in NH. We provide our businesses with a friendly place to call home, and residents with exceptional community services.

Respectfully Submitted,

Glenn Della-Monica
Chairman, Planning Board



TOWN OF HUDSON

Police Department

Partners with the Community

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



Jason J. Lavoie
Chief of Police

Hudson Police Department
FY 2017 Town Report

Captain William M. Avery, Jr.
Operations Bureau

Captain Jason Lucontoni
Administrative Bureau

Preface:

It gives me pleasure to share with the citizens of Hudson, your Police Department's 2017 Annual Town Report. The following information will summarize the year in a few short pages. I cannot express enough, the gratitude I have for the women and men (both civilian and sworn) that comprise the Hudson Police Department. If it were not for their efforts day-in and day-out we would not be the successful organization that we are today and for our tomorrows.

I have listed a few of my concerns below. One that will be important to the tax-payers of Hudson is the need to plan for an expansion of the police department. Not everyone realizes that Hudson is the ninth (9th) largest community (population wise) out of the 234 Towns and Cities and 25 unincorporated places in this State. Nor will people realize that we had a minimum of 38,868 calls for service during the year. The Town of Hudson is a business and every taxpayer is an owner. To be successful we must make investments into our business and an expansion of the police facility is one that is needed. We have been making adjustments and placing Band-Aids on things for the last fifteen years. We are at a point where we need to invest into the police facility. We will need your support as we move forward with this endeavor.

Concerns:

Criminal

Identity Thefts

There are waves of criminal groups traveling the country. They come into an area and install credit card skimming devices on ATM machines and at gas pumps. Once your debit or credit card is used in one of these devices, criminals are able to duplicate your cards and use them to steal money from you. The reason for this is that once the criminals have your information, they will use it for their organization and at the same time they are selling your information over the internet to other criminals where they can use your information to create scams and profit from it. Be as diligent as you can, check your bank statements carefully, go inside to pay for your gas, inspect the machine for tampering. If you see anything suspicious report it to the gas station or bank and your local law enforcement immediately. It is very hard to make arrests in these cases because the suspects are hard to identify.

Scams

These types of cases continue to happen. Law Enforcement is sharing as much information between agencies as we can to solve these crimes. There are still groups that travel the country targeting different areas and then move on to other parts of the country. If you receive a message that says you won the lottery, especially a foreign lottery, and one that you didn't even by a ticket for, you did not win. Delete the email or hang up on the caller. Do **not** send them any money. **THIS IS A SCAM.** If you get a phone call from someone claiming to be a police officer and they have arrested a loved one of yours and they ask you to pay the bail. They have the ability to manipulate you to learning a loved one's name. Even if they put you on the phone momentarily with someone else who claims to be your grandson/granddaughter, or etc. Do **not** send them money. **THIS IS A SCAM.** If you think you or someone you know may be falling victim to a scam, please contact us at 886-6011.

Facility



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

Dispatch Consoles

The Fire Chief and I have dispatch equipment that repair parts have not been for since 2009. The Board of Selectmen have been working with us to find money to make this purchase happen without any tax increase to the citizens of Hudson during 2018. This has been, and is a priority and is receiving our full attention.

Expansion of Police Department

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

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

Community Concerns

Heroin/Fentanyl

I am grateful for all the efforts of law enforcement to remove this dangerous drug off the streets. However, there is more work that has to be done. This is a community problem and we need to be concerned as a community as it effects all of us in one way or another. Whether it's the costs associated with healthcare, the costs it puts on public safety to respond to these types of calls. It affects us all. We cannot blame the people who use this type of drug. We have to understand that there are different reasons why people end up with a physical need to use. Just like one person is allergic to peanuts, dairy, gluten, or bee stings, and someone else is not. Our bodies respond differently to different things. In many cases it only takes a few uses of a prescription medication and the body continues to crave that medication when it has been stopped. When the supply is cut off the physical need is still present and people who we may never thought of being addicted to drugs becomes addicted. Law Enforcement has to continue its efforts to go after dealers who are selling this fatal drug.

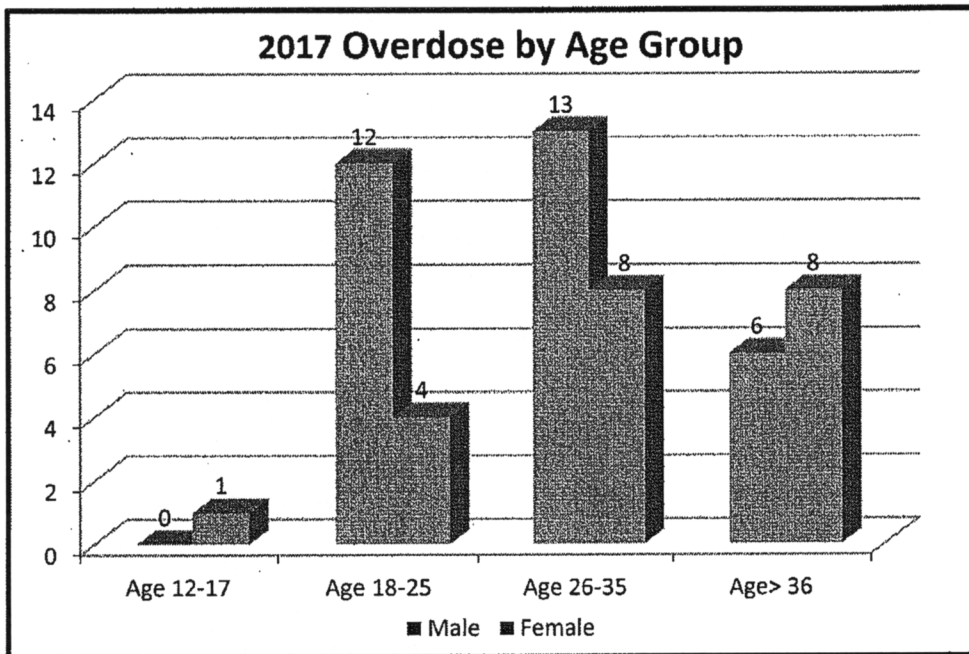
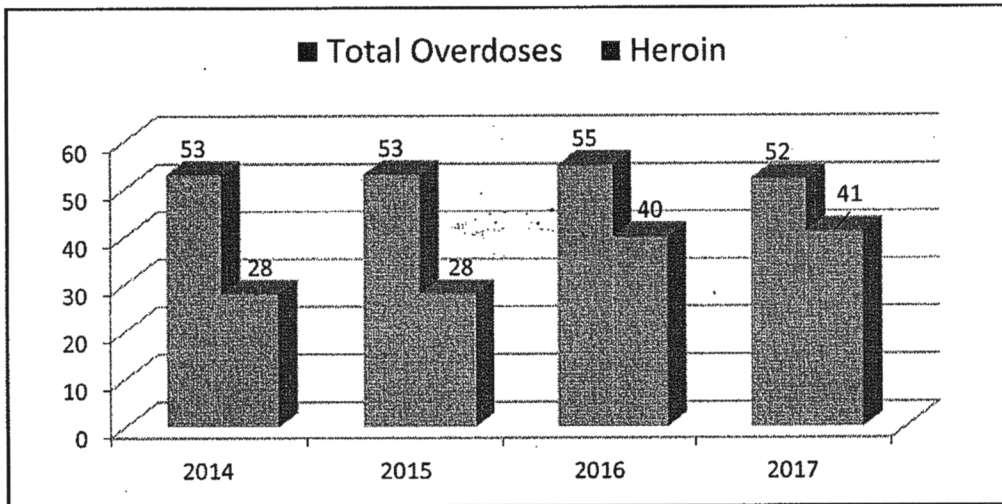
The data below only shows numbers of people where medical action was taken. There were many, many other people who became conscious prior to the start of medical treatment and therefore have never been counted as an overdose.

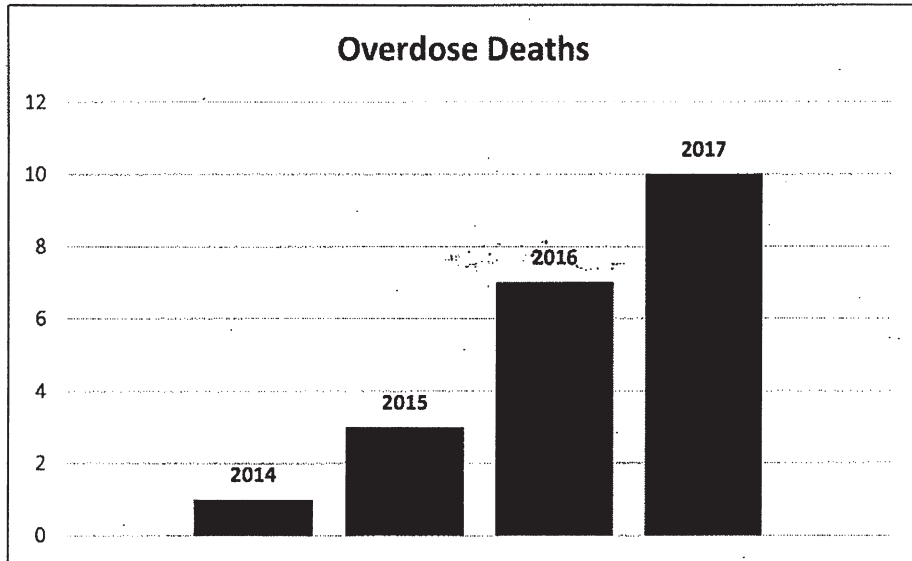
The death rate in Hudson rose from seven (7) to ten (10) for a forty-three percent (43%) increase. Hudson was tied for seventh (7th) (the way it is track by the drug monitoring information the State provides us) the State with the most overdose deaths. Please keep in mind that Hudson is the ninth (9th) largest community in the 234 (or so) towns and cities that comprise this state. For Hudson that is one (1) death in every 2,500 residents. The amount of overdoses equates to one (1) person for every 500 residents.

By now, many of us know of someone or knew someone who lost their life to this drug, including myself. I would encourage anyone who feels that they are going to use and they are trying not to use, to contact the Hudson Police Department. We will do what we can to get you to a facility to help you manage your addiction. Every time you ingest this drug it may be your last. Let us try and help you.



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Statistics:

The Police Department utilizes many policing models to help reduce, prevent and solve crimes. For calendar year 2017 we had 38,867 calls for service.



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Activity	1/01/16	1/01/17	% Δ
	-12/31/16	-12/31/17	
Total Arrests	1,042	1,145	10%
Juvenile Arrests	126	117	-7%
DWI Arrests	114	126	11%
Drug Arrests	85	140	65%
Crime vs Person			
Homicide	0	0	NC
Aggravated Assault	35	21	-40%
Simple Assault	124	141	14%
Sexual Assault	12	22	83%
Robbery	5	1	-80%
Crime vs Property			
Arson	0	2	NC
Burglary	32	28	-13%
Criminal Mischief	116	115	-1%
MV Theft	22	13	-41%
Theft/Larceny	277	255	-8%
Theft/Fraud	102	141	38%
Motor Vehicle			
State Reportable MVA's	654	656	0%
MV Citations	1,152	1,188	3%
MV Warnings	9,248	13,354	44%
Domestic Disturbances	344	356	3%

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

Initiatives:

CALEA – National Accreditation

In December of 2017 we were reassessed through CALEA. The process was led by Chief Michael Yaneiro of the Jacksonville, North Carolina Police Department and assisted by Major Traci Estep of the Lee County Sheriff's Office, Florida. They reviewed all of our policies and procedures and conducted numerous interviews with various people from and around Hudson. This was to ensure we are living up to the standards set by CALEA. I am grateful that we had the opportunity to talk and exchange ideas. I believe all three departments learned something from one another. We will have official results in March of 2018.

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 participants 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 (three hours each day) is personalized for people over 55 years of age, and many may benefit with a discounted insurance rate just by taking



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY

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 369 pounds (one pound more than last year) of unused prescription medications. We have a drop off box in the lobby where people can drop off their unused medications to us for disposal. Unused medications should not be disposed of down toilets and into the sewer system. We also participate in two drug take back programs with the DEA.

Blood Drives: I would like to thank Information Manager-Jamie Iskra who is stepping down from the lead role in putting on this charitable event. She has done this for the last ten years. Master Patrol Officer Pat McStravick will be taking the lead and Ms. Iskra will assist as he learns the ropes. We conducted two successful Red Cross sponsored blood drives, hosted the Special Olympics Torch Run, sponsored CHiPS "Fright Night", participated in Toy Drive: in partnership with Recycled Percussion (a Las Vegas act and the group is from Goffstown NH), collected donations at the annual Salvation Army Bell Ringing, and participated in many other charity events.

Social Media:

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

Goings and Comings:

Goings:

- Lieutenant Charles Dyac retired after serving the Town for 24 years. Most will remember his fantastic renditions of the National Anthem at various events to include a special invitation by Governor Lynch to sing at his inauguration. Lt. Dyac was curtained called back into the House Chamber. Thank you for your service and we wish you and your family the best of luck in your future endeavors.
- Captain Kevin DiNapoli retired after serving the Town of Hudson for nineteen (19) years. After serving NH for a little over twenty (20) years (we hired him from Raymond PD) he has left to work in Massachusetts. Thank you for your service and we wish you and your family the best of luck in your future endeavors.
- Telecommunications Technician Katherine Mascaro served the Town of Hudson for Two (2) years. She left us to work in the private sector.

Comings:

- Officer Robert McNally is a Hudson resident and graduated from the Hudson school system. We hired him from the private sector.
- We have one vacant officer and one vacant Telecommunications Technician position open.

Goals and Objectives for 2017:



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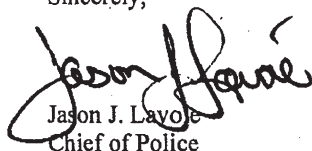
- To continue to ensure our officers receive the best training in modern day police practices.
- Host community based programs to reduce crime and to foster our Partnership with the Community.
- Reduce the number of motor vehicle collisions on the three main arteries in Hudson through education, motor 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.
- Working with the Selectmen to fund and replace dispatch consoles that have been outdated since 2009 and improve the overall Town dispatch infrastructure.
- Develop plans for a police facility expansion.

Closing:

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

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

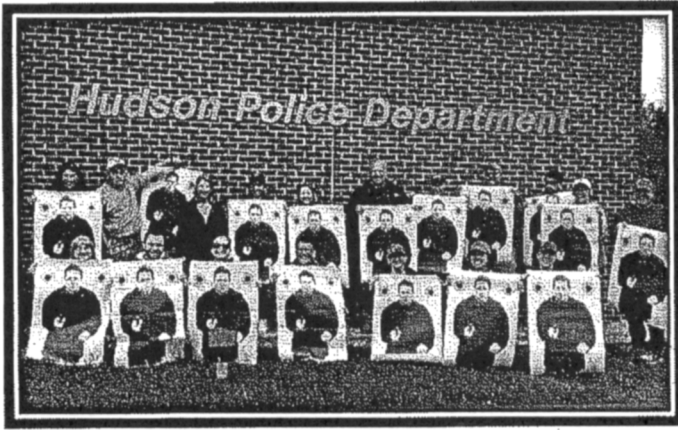
Sincerely,



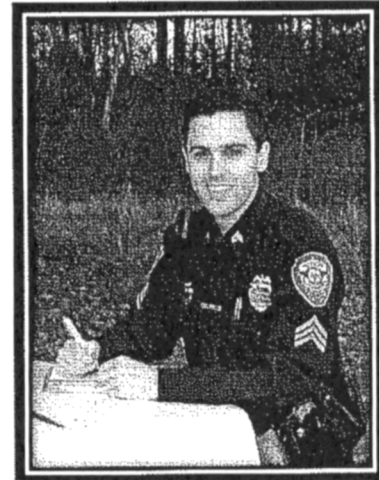
Jason J. Lavoie
Chief of Police
Town of Hudson, NH



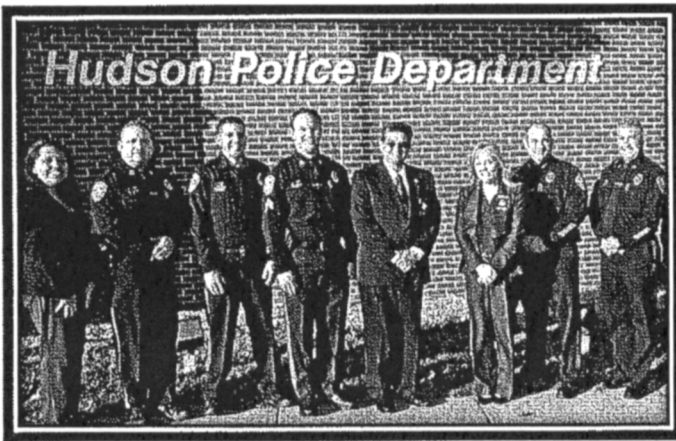
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2017 Citizens Police Academy



2017 Captain DiNapoli Retirement



2017 CALEA On-Site Assessment



2017 Old Home Days



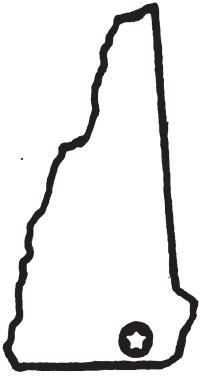
2017 Youth Police Academy



2017 Holiday Toy Drive



A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY



TOWN OF HUDSON

RECREATION DEPARTMENT

2 Oakwood Street

Hudson, New Hampshire 03051

603/880-1600



It is my pleasure to present the 2017 Annual Town Report of the Hudson Recreation Department. This department continues to support, plan and coordinate many activities for the constructive use of leisure time enhancing the quality of life and morale for Hudson residents of all ages.

ADMINISTRATION

In her fourth 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. The administrative support position was converting from a full time position to two part time positions this year, Naomi Busnach is the newest member of the Rec team and we welcome her.

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

The Recreation Committee meets the first Thursday of each month. This committees provide outstanding insight and guidance to this department.

FACILITIES AND MAINTENANCE

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

All field and park maintenance, landscaping and daily upkeep continues to be professionally maintained by the Highway Department, taking great pride in their work. New netting was added to the outfield fences at Jette Field.

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

As part of the Greeley Basketball Courts renovation that was completed the previous year, all old outdated lights that were a safety hazard due to rotted poles were replaced with steel poles and LED lights. The new courts are used constantly.

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 no high counts were reported. The Recreation Area continues to be monitored on weekends

ensuring use by residents only. New swim lines were purchase at the end of the season, replacing badly worn line which will be in place for upcoming season.

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. The Community Center sign was replaced with a very professional looking sign showing pride in our building. Several other renovations are in the plans for the upcoming year to include replacement of the main floor and relocation of the Recreation Department offices to the Community Center.

CURRENT PROGRAMS

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

The ever popular Father/Daughter Dance was offered. Due to the popularity of this annual sold out event, for the second consecutive year two dances were held on back to back evenings with 485 tickets sold. This year's Father/Daughter dance was "I Love You to the Moon and Back" was very special with this department receiving numerous positive comments about the event. Additionally, a Mother/Son Game Night was held with an overwhelming response and numerous positive comments.

Community Activities gives the Recreation Department the flexibility and opportunity to give the residents activities of choice. These totally self-supporting activities are extremely popular and positive. Adult Comedy Nights have proved to be very popular with an average of 250 people attending each show. Our annual Easter Egg Hunt was held at Dr. HO Smith School Field with over 10,000 stuffed Easter eggs scattered during three separate age group sessions. Additionally, our Annual Halloween Parade was held at Benson Park with over 100 costumed children participating in the parade with a police escort.

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 biggest change this year was the opening of the center on Fridays. The Center is now open Monday thru Thursday 8:45am – 3:00pm, and Fridays 8:45pm – 1:00pm

Winter Basketball continues to have the highest overall participation with over 420 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 November through February at Memorial, Nottingham West and Hills-Garrison Schools. Following the regular season grades 5 - 8 participated in a double elimination playoff. Individual trophies were awarded to all players on the championship and runner-up teams. All championship games were played at Alvirne High School, recorded and televised by Hudson Community Television. Players in grades 3 and 4 all received medals at their last regular season game. Gym supervisors are assigned at each location ensuring all policies and procedures are followed and also to ensure that school property is respected by all. The season went off without any problems due to the high level of assistance received by all of the volunteer coaches. In addition to our regular season, we hosted the 40th Annual Hudson Invitational Basketball Tournament where a total of 29 teams from neighboring towns participated over the Thanksgiving weekend. The plan is to move back to the Martin Luther King weekend due to more availability of schools.

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 120 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 is played every Saturday, December through March, at the Community Center. This co-ed league had 54 participants in grades 9 - 12. This extremely rewarding program affords high school students the opportunity that otherwise wouldn't have the opportunity to continue to play basketball in a low key structured environment.

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

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

Men's and Women's Softball is very popular with six 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 fifth year with overwhelming response. This program had 123 participants from five/six year olds in our Fiddle Stix Program to our U15 Team. Indoor preseason practices are coordinated and held during the month of March. Weeknight practices were held at Dr. HO Smith, Nottingham West, Hills Garrison, and Memorial School. Home games were played on Sundays at Presentation of Mary's School turf field. Having the use of this field definitely added to on field experience of the players and the success of this program. Chrissy Peterson, for the third consecutive year served as Program Coordinator doing an outstanding job with all administrative aspects of the program ensuring all coaches are US Lacrosse certified and all New Hampshire Lacrosse Association rules, policies and procedures are adhered to and followed.

The Summer Supervised Play Program is still a popular program. A total of 475 children participated, with approximately 240 children attending on any given day with numbers rising to 280 on several occasions. In addition to the entire summer registration fee, a ten-day passbook continues to be offered for the occasional visitors, 106 participants took advantage of this option. This program is truly fortunate to have the use of the Community Center. The facility allowed for increased programming during inclement weather and much needed air conditioning during the extremely hot days and much needed additional space for our routine daily operations. The program was excellently directed by first year Program Coordinator Michele Martineau. Continued daily check-in and check-out of all attendees permits us to be more accountable for the children that were dropped off and picked up each day. Before and After Care is very popular. This program was designed to help families who needed to be at work before 9am or could not pick their child up until 5pm. This program, proved to be very beneficial to many families and many parents were grateful for this service, averaging 40 participants per day with the high of 48 participants. For the fifth year, Out-of-Towners were allowed to participate in our program with 24 participants using the program. The staff of 16 full time counselors and 4 part-time counselors-in-training provided outstanding supervision and showed great enthusiasm in providing many enjoyable activities for the children. Prior to opening day the staff attended training sessions and completed first aid/CPR training that was conducted by members of the Hudson Fire Department. Each week the children participated in planned daily activities such as arts and crafts, board games, ping pong ball, pool, basketball, four square, and numerous contests. For an additional fee, Wednesday pizza/subs/cookouts, weekly roller-skating, and field trips were offered. Another positive aspect was the Teen Adventure Program. The purpose of the Adventure Program was to meet the interests of the teens attending the program; separate activities and field trips were planned. Robinson Pond Day continues to be every Friday, weather permitting. Participants were dropped off and picked up at Robinson Pond.

Instructional Tennis numbers are steady but not quite as popular as previous years. Our tennis program was taught in basic and advanced skills to children depending on their skill level. Due to the popularity of the morning sessions, lessons continued to be offered exclusively in the mornings. Lessons were taught on both tennis courts at the Dr. H.O. Smith School. Fourth year instructors Dominique Kaempf and second year instructor Halli Martineau conducted lessons showing outstanding enthusiasm, patience and instruction in the sport of tennis. This

program is offered in conjunction with the Supervised Play Program. Any child that participates in both the Summer and Tennis Programs are escorted to and from the tennis courts by a summer counselor for the child's safety.

Soccer is another popular program with attendance of 478 and 42 teams with participants ranging from Kindergarten through eighth grade. All administrative aspects are handle and coordinated through the Recreation Department with weekly field supervision conducted by Melissa Johnston ensuring that all policy and procedures were followed. Games were played every Saturday at Alvirne High School from August through October. Outstanding comprehensive handouts were provided to the coaches for reference during the season. We also offer our ever popular Little Sweepers Program, a basic instructional six week introduction program to four year olds, with 48 participants having a fun filled experience. Alvirne HS students volunteering as coaches providing a very rewarding experience working with the younger children. 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.

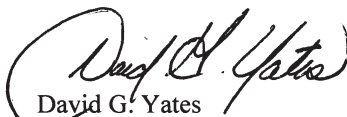
DEPARTMENT MAJOR PROJECT

An area of concern over the years for this department has been the lack of field space. Several years ago a Capital Reserve Fund for Recreation Field Construction was established. With continued efforts from the Board of Selectman to add to this fund, mainly from town land sales the vision of a new multi-use field with cooperative efforts with me and Town Engineer the field has come to reality. Currently construction is approximately 75 percent with completion set for the spring of 2018. This field will be used primarily for Lacrosse and Soccer Programs and will provide a major asset to the Recreation Department and the Hudson Community.

SUMMARY

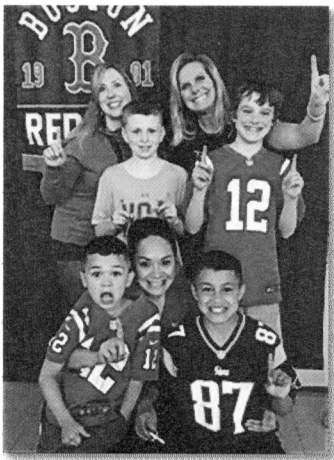
I would like to thank the Board of Selectman and Recreation Department Liaison Angela Routsis for their continued support and guidance. I appreciate the outstanding help Kevin Burns and the Highway Department crew has given this department throughout the year. Their expertise in the maintenance of our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

Respectfully Submitted,


David G. Yates
Recreation Director



Annual Easter Egg Hunt



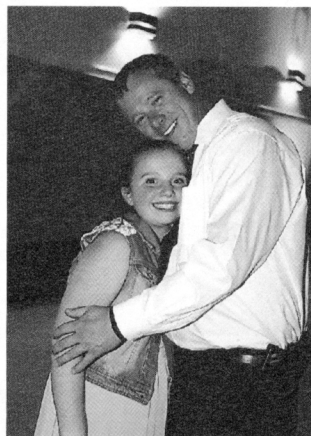
Mother Son Event



Adult 35+ Basketball



Father Daughter Dance



Father Daughter Dance Ticket Sales Line



Hank Center Sportsmanship Award



Summer Program



Lacrosse



Senior Center Summer Cookout



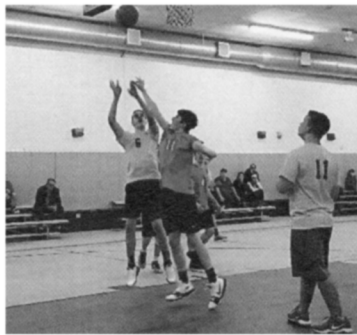
Tennis



Women's Softball



5th & 6th Grade Dances



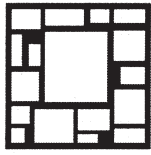
High School League Basketball



Soccer



Freedom Field II Project



George H. & Ella M.

Rodgers Memorial Library

INSPIRING IDEAS

FY 2017 Town Report

July 1, 2016 – June 30, 2017

Libraries... preserve our history, serve as cultural gathering places for people to interact and explore new ideas, help us build strong communities, highlight the importance of literature and art, fight censorship, promote civil discourse and, above all, provide unfettered access to learning to all. – New Hampshire Magazine, June 2017, p.31.

The George H. & Ella M. Rodgers Memorial Library is a community-wide resource, providing free and open access to lifelong learning opportunities and a source of immense enjoyment to all who live or work in Hudson. Phil and Al Rodgers gifted our town in 2009 with a modern, attractive and inviting facility in the George H. & Ella M. Rodgers Memorial Library. Open up to 69 hours a week, the library provides residents of all ages with a broad and engaging collection of materials, access to extensive digital collections and services, programs for all ages and interests, and a helpful and trained professional staff.

LIBRARY USAGE HIGHLIGHTS

The library saw 90,799 library visitors along with 307,244 website hits as more patrons reserve and access our materials remotely. We have 6,192 active borrowers, including 207 non-resident cards, and issued 971 new library cards in FY17. Library cards are free to Hudson residents, employees, teacher, students, and property owners. Except for borrowing or downloading materials, visitors can attend any program and all are welcome to use the many services we offer.

Library Circulation

We circulated 155,597 items in FY17, including 93,837 books, 29,345 DVDs, 13,786 downloadable audio- and e-books, 7,457 CDs (music and audiobooks) and 1388 passes to 20 area museums and cultural destinations saving Hudson families thousands of dollars – including 3 new passes this year: the deCordova Sculpture Park and Museum in Lincoln, MA, Animal Adventures Family Zoo and Rescue Center in Bolton, MA, and Nashua Silver Knights baseball tickets.

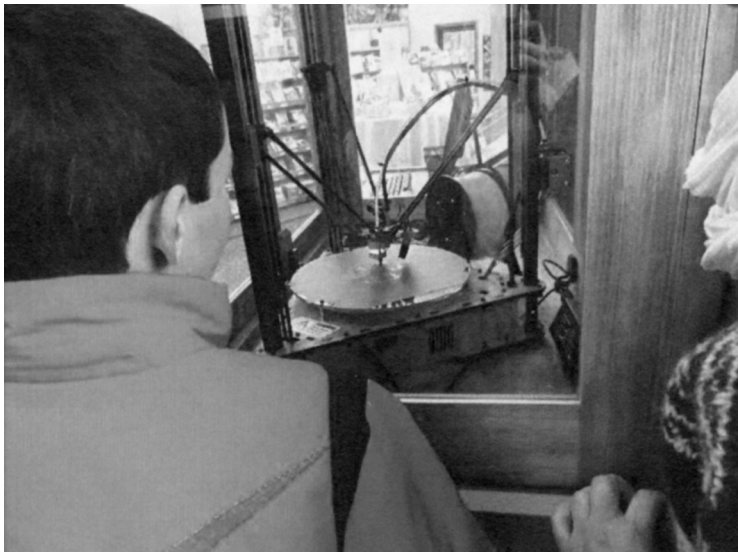
Books and printed material remain important to a large majority of users but the popularity of various formats is always shifting. Audiobooks on CD circulation remains strong while music CD circulation has declined. With the exception of museum passes, downloadable audiobooks have experienced the largest increase in circulation – up 19.4% over FY16. We anticipate offering more downloadable and streaming offerings in multiple formats and now offer downloadable and streaming music to our patrons through Freegal. We also maintain the Bernard C. Manor Archives and Special Collections room, a climate-controlled area for rare and historically important materials to be used in the library only.

Interlibrary Loan

We filled 3,383 Interlibrary Loan requests in FY17, roughly half for our patrons and the rest to libraries throughout the state. Utilizing the State Library's shared catalog and van delivery system, 375 New Hampshire libraries serve as one virtual library for the entire state, allowing us to satisfy practically any patron request.

Online Services and Digital Literacy

Our patrons performed 20,296 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. 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. The Friends of the Library donated a 3D printer used for library programs and available to our patrons.



Our 3D Printer

We logged 14,650 users on our WiFi and 10 public computers. We also circulate 5 **Google Chromebooks** and 13 **Dell laptops** for in-library use. In all, 41,423 visitors accessed RML 24/7 at <http://www.rodgerslibrary.org> to download books, search our library catalog, events calendar, electronic databases and other online resources.

PATRON SERVICES

The library offers a number of free and low-cost services to our patrons, including:

- Printer/Photocopiers (10 cents a page, 25 cents for color)
- Free faxing services
- 3D printing (10 cents a gram)
- Free Notary services (with 4 Notaries Public on staff)
- Public computers, laptops, and Chromebooks for use in the library

- Wired and WiFi Internet
- Meeting and Study Rooms (a 66 person community meeting room and two rooms available for small group study)
- Tax forms
- Test Proctors
- and a cell phone charging station sponsored by the Huntington Learning Center

LIBRARY PROGRAMMING

Programming is a key part of our mission. We offered 892 programs for all in FY17 attended by 13,835 people.

ADULT PROGRAMS & EVENTS

Our regular library programs included the Adult Summer Reading Program and raffle, the Beading Group, Computer Workshops, Drop-in Stitchers, Genealogy Club, Geopolitics in Today's World, Group Singing, Life Coaching events, and monthly Community Room Art Exhibits & Receptions. This year we introduced several new programs including Adult Coloring and Adult Fans of Lego. Special programs and events at the Rodgers Memorial Library included:

AARP Free Tax Help – AARP tax volunteers processed and filed 433 federal and 96 state (Mass & NH) returns this season.

Author Talks and Book Signings – In keeping with our passion for connecting readers with authors, we hosted several authors this year:

Children's author **Mark Parisi** signed his new book *Smarty Pants*.

Lithuanian-American novelist **Ursula Wong** gave two lectures and signings of her novel *Amber Wolf*.

"Sisters in Crime" authors **Coralie Jensen** and **Maureen Milliken** spoke and signed copies of their books at our Mystery Lover's Birthday Party.

New York Times bestselling author **Elinor Lipman** included us on her national tour for her newest book *On Turpentine Lane*.

NH author **Paul Levy** spoke on his new book *Finding Phil: Lost in War and Silence*.

Seven New England authors appeared at our Christian Authors Roundtable to discuss their work. They included **Eleanor K. Gustafson** (*Dynamo*), **James W. Gustafson** (*Psalm Tweets*), Hudson author **Clarice G. James** (*Double Header*), **Jeremiah Peters** (*A Message to Deliver*), **Toby Quirk** (*A Squirrel in a Bottle*), **Lori Stanley Roeleveld** (*Jesus and the Beanstalk: Overcoming Your Giants and Living a Healthful Life*) and **Forshia Ross** (*The Wilderness Shall Blossom Like the Rose: Cultivating a Prosperous Body, Mind and Spirit*).

We hosted a "Writers Workshop: Breaking into True Crime" with award-winning husband and wife writing team of **Kevin Flynn** and **Rebecca Lavoie**.

Book Discussion Groups – We offer both Afternoon and Evening Book Discussion Groups, a Cookbook Club and the Mother/Daughter Book Club. We distributed 46 copies of the Tim O’Brien’s *The Things They Carried* as part of our Community Read with eight other libraries and Timberlane High School and a held book discussion facilitated by Vietnam veterans.

Contests – Our patrons participate in contests throughout the year, including our spring “Peeps Show” (where staff and patrons use marshmallow peeps to make dioramas of favorite books), our April Poetry Contest for All Ages (the Friends of the Library provide prizes in five age categories), our trivia contests, the Cupcake Extravaganza commemorating the library’s birthday, Summer Reading programs raffles and prizes, and our holiday Gingerbread house contest.

Musical Performances – Our musical programs are popular and well-attended, frequently drawing capacity audiences. Musician **Lucie Therrien** (right) presented “The Music of French Canadians, Franco Americans, Acadians and Cajuns”, a program made possible by a grant from NH Humanities.



We kicked off the DCU Concert Series in 2017, hosting live music monthly thanks to a generous grant from DCU. Our FY17 performers included: **The Stagecoach Women’s Choir** and the **Pick Four Quartet** from the **New England Voices in Harmony** (women’s choral music), “**Poor Howard**” **Stith** and **Mike “Bullfrog” Rogers** (traditional blues), **Shannachie** (traditional Irish music), **Simona Minns with pianist Zahili Gonzalez Zamora** (Lithuanian music and jazz standards co-sponsored by the Charles Zylonis Trust for Lithuanian culture), “**Ragtime**” **Jack Radcliffe**, an Old Time Country Music Hall of Fame Member (Country Blues, Ragtime & Jazz) and the **Sylvan Roots Duo** (Old Time Song Fest).

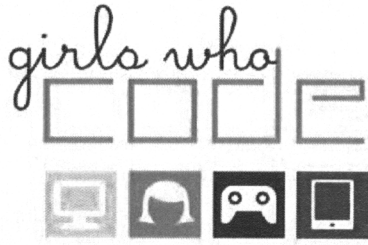
Health and Wellness – We host Red Cross Blood Donor drives twice a year, Immunization and Blood Pressure Clinics provided by Nashua Division of Public Health, the Harbor Homes Mobile Health Van as well as numerous speakers addressing topics on health and fitness throughout the year.

Movies – We present newly released films (with popcorn) at our “Cinema Celebration,” “Free Friday Films” (summer only) and “Free Family Films” (for children) series. Our film licenses are funded by the Friends of the Library.

RISE Special Interest Groups – special interest groups from Rivier’s RISE senior education program: Reader’s Roundtable, and Geopolitics and Conflicts, met in the Community room throughout the year.

Workshops/Presentations – Program topics this year included: Essential Oils, First Time Home Buying, Food is Your Best Medicine, Floral Centerpiece Workshops, Effective Exercise, Zumba Gold, Wednesday Walks in Benson’s Park, Women War Workers During WWII, How to Protect Your Assets and Avoid Probate, An Introduction to Ukulele, Stained Glass Mosaic Tiles, Feasting on Ten Minute Meals, “New England Quilts and the Stories They Tell” (NH Humanities Program), Chair Yoga and others.

TEEN AND TWEEN PROGRAMS & EVENTS



A growing number of teens visit the library, participating 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. Our Teen Services Librarian reaches out to Alvirne and Memorial, inviting Alvirne teachers and students to the library for tours and programs on research techniques. Programs include group gaming, Girls Who Code, the Mother-Daughter Book Club and the ever-popular after-school Teen Takeover @ Your Library. One-time programs included a Harry Potter fan night and special events to raise library awareness like Banned Book Week.

Our Teen Summer Reading Program (SRP) began with the inaugural “Laser Tag in the Library” event (after closing hours, of course) and continued through July and August with 20 separate programs and events aimed at teens entering 6th to 12th grade.

CHILDREN’S PROGRAMS & EVENTS

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 vitally important in readying children for school. We participate in the “NH 1000 Books Before Kindergarten” program and offer Baby Bags for new parents and we work with teachers, media and reading specialists throughout the Hudson School District to provide year-round opportunities for improving literacy among Hudson’s students.

This year our focus has been to introduce more STEM (Science, Technology, Engineering, and Math) programs year round for children, and we created an Education Resource Center in our Children’s Room to provide dedicated resources for homeschooling parents.

We offer an exciting and engaging Summer Reading Program with concerts, magicians and events such as “Library-Wide Mini-Golf” and “Locked in the Library” sleepovers – all in our effort to instill and nourish a lifetime love of reading and counteract the “summer slide” – the reading level loss that occurs during summer vacation.



Enjoying Summer Reading events at the library

INFORMATION TECHNOLOGY

We launched MuseumKey, new museum pass reservation software, updated our Evergreen Integrated Library Systems to version 2.10, acquired volume licenses for Microsoft Office 2016 through TechSoup. Licenses for Windows 10 were purchased with a rollout beginning with our laptops and we installed and tested a new Open Source Firewall. We also installed Adobe Lightroom on a virtual computer to organize, categorize and create metadata for digital photos.

In August, 2016 we launched Freegal, a downloadable music service. A new patron copier was installed and set-up to provide free scanning and faxing, and a VHS-to-Digital conversion station was launched and made available to patrons, and we added a cell phone charging station to the Children's Room coffee area, sponsored by the Huntington Learning Center in Nashua.

COMMUNITY OUTREACH

We are always seeking new ways to engage with our community. We organized group singing open to all at Fairview Health and a librarian reads weekly to their residents. We offer postage-free Books by Mail to the homebound, reach out to Hudson Schools throughout the year, and appear at events such as Old Home Days. We tape a monthly segment of events on HCTV and one or more staff appear monthly with a Hudson Police Officer on WSMN 1590AM's "Books & Crooks". Friend Lumber hosts a materials return for us – The Big Blue Box – for the benefit of residents in south Hudson.

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, a new Christmas tree, library mini-golf, a 3D printer, our movie licenses, concerts, museum passes, lecturers, programs and Poetry Contest prizes among many other things. The GFWC Hudson Junior Woman's Club donated Summer Reading Prizes, the Digital Credit Union donated \$2500 for library programs, and the Hudson Lions Club framed our reproduction of the town's original 1746 Nottingham West Charter. In all we received 281 books, 109 DVDs, 12 CDs, and 9 puzzles in addition to \$10,314.39 in monetary donations. The library greatly appreciates the generosity of all of our benefactors!

THE HILLS MEMORIAL LIBRARY

Finally, the Hudson Library Board of Trustees are committed to collaborating with Town government and the Hudson School Board to preserve and utilize the historically and architecturally significant Hills Memorial Library, a multipurpose facility that benefits many Town departments. The Board of Library Trustees and School Boards 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.

**RODGERS MEMORIAL LIBRARY
FY17 STATISTICS**

Collections				
	Adults	Young Adults	Children	TOTAL
Materials Added	3,838	658	2,308	6,804
Materials Withdrawn	5,175	243	1,592	7,010*
Materials Lost	214	64	350	628
Materials Mended				458
Total Materials Owned	51,571	3,395	25,036	80,002
Downloadable e-Titles**	19,845			16,060

* Sent 1070 items to Better World Books

** Calendar Year 2017

Circulation				
	Adult	Young Adults	Children	TOTAL
Books	35,486	5,563	52,788	93,837
Magazines/Newspapers	5,717	68	318	6,103
CDs (music & audiobooks)	6,292	n/a	1,165	7,457
DVDs	17,496	231	11,849	29,576
Downloadable Audiobooks	5,219	n/a	n/a	6,234
Downloadable E-books	6,996	n/a	n/a	7,097
Downloadable Periodicals	128	n/a	n/a	455
Museum Passes	n/a	n/a	n/a	1,388
Kits, Puzzles & Games	1,676	n/a	1,349	3,025
Equipment	425	n/a	n/a	425
Total Circulation *	68,480	5,862	67,469	155,597
Electronic Databases (item searches)	20,296	n/a	n/a	20,296
Total Transactions	88,776	5,862	67,469	175,893

* Includes 13,786 downloaded e-books, audio books, and periodicals

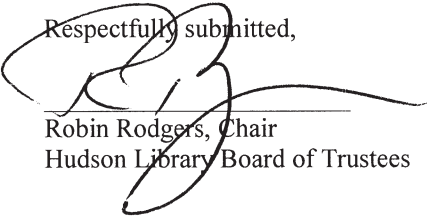
Programs				
	Adults	Young Adults	Children	Total
Number of Programs	384	148	360	892
Attendance	5,874	1,731	6,230	13,835

“THE LIBRARY OF THINGS”

The role of public libraries is expanding. According to Pew Research, communities want libraries to offer expanded educational programs, including technology centers with 3-D printers and other digital tools, and lessons on how to use them. They also want libraries to devote less space to books and more to community activities (“Check this out: Cake pans, binoculars, toys, even guitars are available to libraries as they become a different kind of resource,” *The Boston Globe Magazine*, July 23, 2017). A telescope, cake pans, and a lock for patrons who bicycle here are just a few of the things we offer.

The George H. and Ella M. Rodgers Memorial Library is a community-wide resource for all. We invite you to visit us at the library or online at www.rodgerslibrary.org or on our Facebook pages. We welcome your comments and suggestions always! Email us at askus@rodgerslibrary.org or call us at 886-6030.

Respectfully submitted,



Robin Rodgers, Chair
Hudson Library Board of Trustees

Hudson Library Board of Trustees

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

And



Charles Matthews, MSLS
Library Director

Barbara Blue, Trustee
Steve Middlemiss, Trustee



Town Of Hudson Sustainability Committee



Linda Kipnes, Chairman

Marilyn McGrath, Selectmen Liaison

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

2017 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; Debra Putnam, Acting Clerk; Michael Tranfaglia, and Jennifer Stone-Grimaldi; alternate members are Lisza Elliott and Kathleen Meighan. The Board of Selectman Liaison is Marilyn McGrath, and Kevin Burns, the Hudson Road Agent is an ex-officio member.

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

To promote Energy saving practices and Recycling throughout the town by

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

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

The committee is pleased to report the following accomplishments for the Fiscal Year 2017:

- The committee had a very successful roadside cleanup day in April. The committee cleaned up 2 roads in Hudson and had 4 volunteers. Many local residents stopped by to thank the volunteers and offer their assistance. The committee plans on continuing these clean-up days in 2018, and to expand the April cleanup to a town-wide street cleanup in conjunction with Earth Day.
- The committee investigated the possibility of EV charging stations at town buildings. The library was discussed as a possible site, but the committee decided that more research needs to be done as to the need for a charging station and the logistics of making it available. The committee will do some research and will continue to investigate the establishment of an EV charging station to be available to the public.
- The committee investigated the use of solar light poles, focusing on the possible installation of 1 or 2 such lights at Benson Park. Research is ongoing and will continue into 2018. Research is also ongoing into a possible site for a solar farm to provide power to town buildings.
- The committee hosted Jill Longval of the Nashua Regional Planning Commission for a talk on the Renewable Energy Tool Belt, a comprehensive guide for municipalities and school districts to use in planning and assessing energy saving projects. The committee received draft copies of the document and will receive copies of the final document when it is published. The committee plans to use this document as a guide for proceeding with future recommendations for energy saving projects for the town.
- Committee members attended 2 conferences: Guiding NH to Smart Solar Siting and the annual Local Energy Solutions Conference.

- The committee intends to explore the automated benchmarking of electrical usage which Eversource has announced will be available in 2018. This will facilitate comparison of electric usage among the town buildings and help set priorities for energy saving projects.
- The committee refined and expanded the recycle information sheet. Now named Reduce, Reuse, Recycle, it provides information about how to dispose of items that cannot go into the trash or be recycled. It suggests proper ways to dispose of batteries, used motor oil, pills and medicines, and smoke detectors. It also suggests ways to reuse bicycles, used clothing, empty pill bottles, and blankets. The revised document was made available on the committee website in early 2016.
- The committee continuously reviews 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, and will continue to search for ways to increase energy efficiency in town buildings.
- 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. Two members also had information on energy saving at Old Home Days.
- The committee continued to investigate the Solar Up/Solarize campaigns held in several NH towns, and started to plan the best way to implement a similar campaign in Hudson. A committee member attended a meeting at the Nashua Regional Planning Commission to investigate possibilities for a multi-town campaign. The committee is looking for people who are not connected to the committee or to the town, to organize a group to implement the Solarize campaign to increase the number of solar installations in town and reduce the cost to those installing new systems.
- The committee had posters made from the art work of the winners of the school energy saving contest of 2016. These posters were presented to the Selectmen in early 2017. One copy of each poster will remain with the Selectmen; other copies will circulate among the schools and be available at public events in town.
- The committee maintains a Facebook site to provide energy-related information and promote recycling in the town. The page has about 100 members and is a useful forum to answer questions and promote activities by the committee and various third parties that contact the committee throughout the year.
- The committee reviewed the Monthly Trash Tonnage report distributed by the Highway Department at each monthly meeting. The committee continues to encourage reaching the goal of 30% recycling town-wide, though the numbers ranged from 26% to 29% through the year.
- The committee announced at each meeting the upcoming clean-up days at the landfill, holiday changes in trash pickup schedules, hazardous waste collection days in Nashua, and other events related to energy saving and recycling.
- Regular monthly televised meetings were held at town hall on the fourth Monday of each month except when adjusted to avoid conflict with holiday schedules.
- The writer of our HLN monthly column is no longer a member of the Sustainability Committee, so the columns have not been written regularly. A new member has agreed to take over this responsibility, and the energy saving columns will again be a regular feature in the HLN. They been a great conduit for the committee to discuss public concerns, educate the residents about many energy saving ideas and inform the readers about changes to the recycling program. The column is printed monthly and has covered many topics.

The committee would like to thank the Board of Selectmen for their continuing support and the staff at the Town Highway Department for answering all inquiries and for storage of our materials. The committee would also like to thank the public for its efforts in recycling, and would like to encourage more people to do more recycling in 2018.

Respectfully submitted by The Hudson Sustainability Committee:

Linda Kipnes, Chairman

Leo Bernard, Vice-Chairman

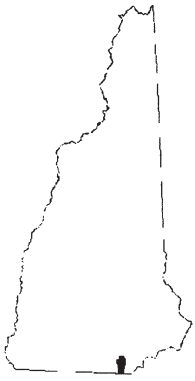
Debra Putnam, Acting Clerk

Michael Tranfaglia

Jennifer Stone-Grimaldi

Lisza Elliott, Alternate Member

Kathleen Meighan, Alternate Member



TOWN OF HUDSON

Town Clerk/Tax Collector's Office

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



FY2017 ANNUAL REPORT

I am pleased to present the Annual Report for Fiscal Year 2017 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 2017.

Invoice Cloud Online Payments: FY17 was another busy year for online payments for motor vehicle renewals, property tax payments and dog licenses for the Town Clerk/Tax Collector's Office. For the period of July 1, 2016 through June 30, 2017 we processed 1105 motor vehicle online renewals (\$197,833), 378 property tax payments (\$896,152) and 202 dog licenses (\$1711) 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 FY2017, our department registered 33,536 motor vehicles and boats, an increase of 858 from the previous year, a revenue increase of \$242,680 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 FY2017, we collected \$58,700,192 in property taxes, \$348,885 in current use tax, \$10,607 in Excavation & Yield Taxes, and \$630,306 in delinquent taxes.

Vital Records: Any NH birth certificates—1935 to present, NH death certificates—1965 to present, NH marriage certificates—1960 to present, and NH divorce—1979 to present, can be obtained through our Office. Vital records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Vital Record Certificate Fees: \$15.00 first copy, \$10.00 each additional copy. This past year our department processed 934 vital records requests, an increase of 108 vital records processed over the previous year. Any person seeking vital record information for genealogy research is encouraged to check out the resources at the Rodgers Library (www.rodgerslibrary.org).

Marriage Licenses: Any couple, regardless of gender, wishing to get married in New Hampshire may apply for a marriage license at any Town Clerk's Office in the state. Identification and proof of age (must be 18 years old) is required. Any person previously married must provide a certified copy of a dissolution/divorce/annulment decree or a death certificate. A marriage license is valid for 90 days from date of issue. There is a \$50 fee for a marriage license. Marriage license applications are one of the most time consuming processes that we do in this office, averaging 20-30 minutes per application. Last year we processed 483 marriage applications, an increase of 85 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's dog population has also increased this past year from 4,500 licensed dogs to just over 4,600 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.

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 currently has 17,971 registered voters.

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: County: Report Year:

PREPARER'S INFORMATION ?

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



Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: <input type="text"/>	Year: <input type="text"/>
Property Taxes	3110		\$3,427,466.08		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$15,000.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	<input type="text"/>
Property Taxes	3110	\$28,993,101.83	\$29,590,877.41	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$84,500.00	\$310,885.00	
Yield Taxes	3185	\$7,812.15	\$4,647.10	
Excavation Tax	3187	\$4,860.82		
Other Taxes	3189			
- Supplemental Tax	#3110		\$19,331.41	
- Supplemental PILOT			\$12,576.11	
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2016	<input type="text"/>
Property Taxes	3110	\$65,379.72	\$116,727.33	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Interest and Penalties on Delinquent Taxes	3190	(\$105.24)	\$113,059.96	
Interest and Penalties on Resident Taxes	3190			

Total Debits	\$29,155,549.28	\$33,610,570.40		
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Credits



Remitted to Treasurer	Levy for Year of this Report	2016	Prior Levies	
Property Taxes	\$25,624,161.74	\$33,076,030.53		
Resident Taxes				
Land Use Change Taxes	\$67,000.00	\$281,885.00		
Yield Taxes	\$1,100.11	\$4,647.10		
Interest (Include Lien Conversion)	(\$105.24)	\$113,059.96		
Penalties				
Excavation Tax	\$4,860.82			
Other Taxes				
Conversion to Lien (Principal Only)				
- Supplemental Tax		\$20,967.46		
- Supplemental PILOT		\$12,576.11		
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2016	Prior Levies	
Property Taxes		\$38,783.40		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
- Carryover		\$18,620.84		
<input type="button" value="Add Line"/>				
Current Levy Deeded				



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016		
Property Taxes	\$3,434,319.81			
Resident Taxes				
Land Use Change Taxes	\$17,500.00	\$44,000.00		
Yield Taxes	\$6,712.04			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance 				
Other Tax or Charges Credit Balance 				
Total Credits	\$29,155,549.28	\$33,610,570.40		



Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2015	Year: 2014	Year: 13-09
Unredeemed Liens Balance - Beginning of Year		\$596,272.05	\$277,986.75	\$41,137.25
Liens Executed During Fiscal Year	\$684,750.13			
Interest & Costs Collected (After Lien Execution)	\$1,318.82	\$31,775.96	\$53,299.12	\$7,316.08
- Current Use Lien		\$114,702.60		
<input type="button" value="Add Line"/>				
Total Debits	\$686,068.95	\$742,750.61	\$331,285.87	\$48,453.33

Summary of Credits

	Last Year's Levy	Prior Levies		
		2015	2014	13-09
Redemptions	\$97,563.51	\$242,885.33	\$160,070.83	\$15,083.65
- Current Use Lien		\$114,702.60		
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$1,318.82	\$31,775.96	\$53,299.12	\$7,316.08
- <input type="text"/>				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens	\$7.00			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$587,179.62	\$353,386.72	\$117,915.92	\$26,053.60
Total Credits	\$686,068.95	\$742,750.61	\$331,285.87	\$48,453.33



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

Patti

Preparer's Last Name

Barry

Date

7/31/17

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

Patricia Barry
Preparer's Signature and Title

*Town Clerk/
Tax Collector*

TOWN CLERK
YTD Report - FY 2017

Month	Total Deposit	Motor Vehicle 4201	Boats 4127	UCC Filings 4321	Article of Agreement 4322	Vital Search 4322	Civil Forfeiture & Fees Board 4335	License 4450	Notary 4326	Parking Tickets 4327	Dredge & Fill 4329	Voter Checklist 4342	Copies 4343	Bad Checks 4347	Marriage License 4421	Pole & Petitions 4428	Scrap Metal 4430	Cable Fees 4744
2016																		
July	371,328.50	360,656.50	817.00	1,335.00		1,940.00	2,921.00	1,139.00		20.00				50.00	2,450.00			
August	407,742.98	400,232.50	363.04			2,070.00	937.00	607.00		60.00			110.50	162.94	3,200.00			
September	441,159.81	434,503.50	26.84			1,745.00	1,150.50	577.50		20.00			5.00	181.47	2,950.00			
October	405,744.21	400,533.50	22.00			2,265.00	323.50	432.00		80.00		25.00		113.21	1,950.00			
November	393,346.97	389,278.00				1,930.00	398.00	444.50		40.00				156.47	1,100.00			
December	424,772.68	420,582.70	375.52			1,005.00	150.00	293.00		600.00			3.25	163.21	1,600.00			
2017																		
January	541,774.57	537,400.00	263.76			1,595.00	158.00	634.00		460.00		25.00		288.81	950.00			
February	425,657.31	418,979.00	196.84			1,420.00		3,120.50		240.00				200.97	1,500.00			
March	469,937.37	458,126.50	386.36			1,850.00		7,408.45		140.00				226.06	1,800.00			
April	415,893.97	403,525.50	2,332.44			1,195.00		6,813.00		240.00				88.03	1,650.00		50.00	
May	541,894.18	530,183.30	1,857.76			1,610.00		5,070.00						213.12	2,950.00			
June	482,842.02	465,034.00	1,636.16	6,900.00		2,370.00	652.00	3,023.50		40.00		391.50		344.86	2,400.00			
REFUNDS	1,542.70																	
Total	5,322,094.57	5,219,035.00	8,277.72	8,235.00	0.00	20,995.00	6,690.00	29,562.45	0.00	1,940.00	0.00	441.50	118.75	2,189.15	24,500.00	0.00	50.00	0.00
			5,227,312.72		20,995.00													

Number of Motor Vehicles Registered:	Dollar Amount	Inc Prior Yr
33,536	\$5,227,313	\$242,680

A True Copy Attest:



Patricia Barry, Town Clerk

Tax Collector's MS61 Report - FY 2017

Sewer Betterment Warrant & Liens

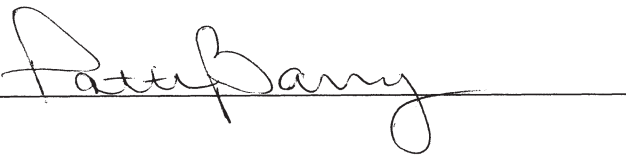
D E B I T S

May	Warrant	Clement	Liens	
			23-Jan-17	25-Jan-16
Uncollected 7/1/16	37,500.29	58,491.13		1,845.93
Committed	145,764.05		2,460.51	
Clement Pending				
Added Tax				
Prepaid Current Year	5,905.68			
Overpayment				
Cost & Interest	1,173.36		101.21	200.42
Adjustment				
Total	190,343.38	58,491.13	2,561.72	2,046.35

C R E D I T S

Remitted	96,063.23		1,845.38	1,230.62
Cost & Interest	1,173.36		101.21	200.42
Prepaid Prior Year	23,494.29			
Abatement	92.69			
Adjustments				
Web pymts	140.57			
Uncollected 6/30/17	69,379.24	58,491.13	615.13	615.31
Total	190,343.38	58,491.13	2,561.72	2,046.35

Tax Collector's Signature: _____



Tax Collector's MS61 Report - FY 2017

Sewer Utility Warrant & Liens

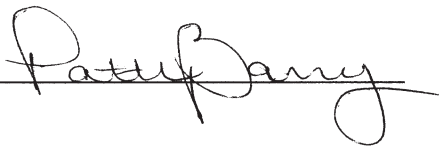
DEBITS

	Warrant	Liens		
		2016	2015	2014
Unredeemed 7/1/16	30,263.79		11,761.14	4,637.71
Committed	1,157,129.58	25,143.71		
Executed				
Added Taxes	369.06			
Cost & Interest	13,184.00	1,847.62	1,750.05	1,397.29
Overpayments	948.43			
Transfer from Water				
Total	1,201,894.86	26,991.33	13,511.19	6,035.00

CREDITS

Remitted	1,155,604.61	13,454.35	5,499.95	3,044.63
Cost & Interest	13,184.00	1,847.62	1,750.05	1,397.29
Abatements	1,579.80			
Transfer to Water	-460.39			
Inv Cloud Lien Pymts		707.39	2,188.35	
Adjustment	-1.68			
Uncollected 6/30/17	31,988.52	10,981.97	4,072.84	1,593.08
Total	1,201,894.86	26,991.33	13,511.19	6,035.00

Tax Collector's Signature: _____





NEW HAMPSHIRE STATE PRIMARY



NOTICE TO VOTERS

THE STATE PRIMARY VOTING WILL BE HELD AT THE
FOLLOWING LOCATION HUDSON COMMUNITY CENTER

NAME OF POLLING LOCATION

Tuesday, September 13, 2016

Beginning at 7:00 am o'clock

Closing no earlier than 8:00 pm o'clock

For the nomination of Candidates for the following Offices:

**Declarations of Candidacy
to be filed with Secretary
of State**

Governor
United States Senator
Representative in Congress
Executive Councilor
State Senator
County Officer

**Declarations of Candidacy
to be filed with Town or City
Clerks**

State Representative
Delegate to the Republican State
Convention (Election)

Declarations of Candidacy, Declarations of Intent and Petitions to be filed with the Secretary of State no earlier than June 1, nor later than June 10, 5 p.m.

Declarations of Candidacy and Petitions to be filed with the Town and City Clerks no earlier than June 1, nor later than June 10, 5 p.m.

Date 5/18/16

Patricia Barry Clerk



STATE PRIMARY ELECTION

Tuesday, September 13, 2016

RESULT OF THE REPUBLICAN BALLOT

FOR GOVERNOR

Vote for not more than **ONE**:

Jonathan Lavoie	45
Chris Sununu	435
Frank Edelbut	732
Jeanie Forrester	190
Ted Gatsas	356
Write-ins	8

FOR UNITED STATES SENATOR:

Vote for not more than **ONE**:

Gerard Beloin	14
Stanley Michael Emanuel	20
Jim Rubens	371
Tom Alciere	35
Kelly Ayotte	1313
Write-ins	6

FOR REPRESENTATIVE IN CONGRESS:

Vote for not more than **ONE**:

Walter W. Kelly	88
Jim Lawrence	906
Andy Martin	59
Jay Mercer	59
Casey Newell	47
Eric P. Estevez	152
Jack B. Flanagan	236
Write-ins	4

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Dave Wheeler	1333
--------------	------

FOR STATE SENATOR

Vote for not more than **ONE**:

Ludwig Haken	516
Sharon M. Carson	1031
Write-ins	7

FOR STATE REPRESENTATIVES

Vote for not more than **11**:

David E. Cate, Jr.	440
Lars T. Christiansen	597
Caleb Q. Dyer	644
Kevin W. Garnick	400
Robert Haefner	736
Steve Hellwig	677
Shawn N. Jasper	811
Ted Luszey	594
Lynne Ober	1106
Russell Ober	1064
Andrew Prout	818
Andy Renzullo	910
Kim Rice	1039
Eric Schleien	744
Gregory G. Smith	740
Jared Stevens	704
Jordan G. Ulery	1008
Write-ins	30

FOR SHERIFF

Vote for not more than **ONE**:

James A. Hardy	1354
Write-ins	5

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Shawn Sweeney	509
Dennis Hogan	806
Write-ins	1

FOR COUNTY TREASURER

Vote for not more than **ONE**:

David G. Fredette	1324
Write-ins	2

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Pamela D. Coughlin	846
Mary Ann Crowell	474
Write-ins	0

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

B.J. Perry	1268
Write-ins	1

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Sandra Ziehm	1271
Write-Ins	6

FOR DELEGATES TO THE STATE CONVENTION

Vote for not more than **SEVEN**:

Teresa Stewart	942
Michael Tranfaglia	804
Jordan G. Ulery	1111
Laurie Jasper	839
Tony Lekas	814
Jonathan S. Maltz	809
John V. O'Brien	880
Andrew Prout	1039
Write-ins	34

REPUBLICAN BALLOTS CAST

Ballots Cast	1758
Absentee Ballots	43

Total Republican ballots cast 1801

RESULT OF THE DEMOCRATIC BALLOT

FOR GOVERNOR

Vote for not more than **ONE**:

Mark Connolly	206
Derek Dextraze	4
Ian Freeman	16
Steve Marchand	190
Colin Van Ostern	313
Write-ins	8

FOR UNITED STATES SENATOR

Vote for not more than **ONE**:

Maggie Hassan	686
Write-ins	27

FOR REPRESENTATIVE FOR CONGRESS:

Vote for not more than **ONE**:

Ann McLane Kuster	671
Write-ins	8

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Dan Weeks	641
Write-ins	1

FOR STATE SENATOR

Vote for not more than **ONE**:

Tammy Siekmann	633
Write-ins	4

FOR STATE REPRESENTATIVES

Vote for not more than **THIRTEEN**:

George Hallisey	488
Grace Kennedy	559
Harold Lynde	485
Kate Messner	535

Paul M. Moriarty	526
Stuart Schneiderman	469
J. Alejandro Urrutia	489
Barbara A. Blue	530
Ralph E. Fairbanks	486
Write-ins	77

FOR SHERIFF

Vote for not more than **ONE**:

Bill Barry	662
Write-ins	3

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Garth Corriveau	648
Write-ins	1

FOR COUNTY TREASURER

Vote for not more than **ONE**:

Jon Hopwood	638
Write-ins	1

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Louise Wright	643
Write-ins	2

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

William Bryk	631
Write-ins	1

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Paul G. Bergeron	657
Write-ins	2

DEMOCRATIC BALLOTS CAST

Ballots Cast	741
Absentee Ballots Cast	39
Total Democratic ballots cast	780

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Thaddeus Luszey, Chairman
Roger Coutu
Marilyn McGrath

Patricia Nichols
Angela Routsis

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier
Sandra LeVasseur, Chairman

Lisa Donovan

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

SELECTMEN PRO-TEM

Harry Schibanoff

ASSISTANT MODERATOR

Lucille Boucher
Glenn Della-Monica

Harry Chesnulevich
Ed Duchesne

ASSISTANT SUPERVISOR OF CHECKLIST

Paul Baker
Richard LeVasseur
Judith Masson

William Reilly
Janet Richardson

BALLOT CLERKS

Betty Beaverstock
Vickie Beike
Pauline Boisvert
Nancie Caron
Linda Coburn
Donna Craig
Shirley Durivage
Madeleine Garon

Judy Geer
Julia Hudon
Joyce Hurd
Meghan Kostro
Lillian Richards
Leona Shanholtz
Anne Sojka
Deb Stoddard

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

Republicans	5979
Democrats	4664
Undeclared	6277
Total of Registered Voters	16,920

A True Copy Attest:


Patricia Barry, Town Clerk

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town/City (Ward) of Hudson, New Hampshire 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 eighth day of November, 2016. 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 President and Vice-President of the United States, Governor, United States Senator, United States Representative, Executive Councilor, State Senator, State Representatives and County Officers.

Given under our hands and seal, this 11th day of October, in the year of Our Lord two thousand and sixteen.

[Handwritten signatures]

Selectmen of Town of Hudson, NH

October 11, 2016

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 11 day of October, 2016.

[Handwritten signatures]

Selectmen of Town of Hudson, NH



GENERAL ELECTION

Tuesday, November 8, 2016

FOR PRESIDENT AND VICE-PRESIDENT

Vote for not more than **ONE**:

Jill Stein/Ajamu Baraka Green	96
Roque “Rocky” De La Fuente/Michael Steinberg American Delta	16
Gary Johnson/Bill Weld Libertarian	545
Donald J. Trump/Michael R. Pence Republican	7220
Hillary Clinton/Tim Kaine Democrat	5306
Write-ins	197

FOR GOVERNOR

Vote for not more than **ONE**:

Max Abramson Libertarian	582
Chris Sununu Republican	7157
Colin Van Ostern Democrat	5100
Write-ins	61

UNITED STATES SENATOR

Vote for not more than **ONE**:

Brian Chabot Libertarian	213
Aaron Day Independent	385
Kelly Ayotte Republican	7150
Maggie Hassan Democrat	5426
Write-ins	12

FOR REPRESENTATIVES IN CONGRESS

Vote for not more than **ONE**:

John J. Babiarz Independent	674
Jim Lawrence Republican	6770
Anne McLane Kuster Democrat	5162
Write-ins	21

FOR EXECUTIVE COUNCILOR

Vote for not more than **ONE**:

Dave Wheeler Republican	6989
Dan Weeks Democratic	4827
Write-ins	19

FOR STATE SENATOR

Vote for not more than **ONE**:

Sharon M. Carson Republican	7579
Tammy Siekmann Democratic	4245
Write-ins	20

FOR STATE REPRESENTATIVES

Vote for not more than **ELEVEN**:

Democrats

George Hallisey	3635
Grace Kennedy	4541
Harold Lynde	3508
Kate Messner	4331
Paul M. Moriarty	3944
Stuart Schneiderman	3331
J. Alejandro Urrutia	3470
Barbara A. Blue	4006
Ralph E. Fairbanks	3537

Republicans

Steve Hellwig	4927
Shawn N. Jasper	6260
Lynne Ober	6427
Russell Ober	5883
Andrew Prout	4833
Andy Renzullo	5124
Kim Rice	5971
Eric Schleien	4547
Gregory G. Smith	4959
Jordan G. Ulery	5121
Caleb Q. Dyer	4828
Write-ins	165

FOR SHERIFF

Vote for not more than **ONE**:

Richie Merrett	953
Independent	
James A. Hardy	7019
Republican	
Bill Barry	3809
Democratic	
Write-ins	13

FOR COUNTY ATTORNEY

Vote for not more than **ONE**:

Dennis Hogan	7223
Republican	
Garth Corriveau	4199
Democratic	
Write-ins	14

FOR COUNTY TREASURER

Vote for not more than **ONE**:

David G. Fredette	7338
Republican	
Jon Hopwood	4008
Democratic	
Write-ins	13

FOR REGISTER OF DEEDS

Vote for not more than **ONE**:

Pamela D. Coughlin	7010
Republican	
Louise A. Wright	4409
Democratic	
Write-ins	18

FOR REGISTER OF PROBATE

Vote for not more than **ONE**:

B.J. Perry	6909
Republican	
William Bryk	4340
Democratic	
Write-ins	15

FOR COUNTY COMMISSIONER

Vote for not more than **ONE**:

Sandra Ziehm	6655
Republican	
Paul G. Bergeron	4806
Democratic	
Write-ins	18

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Thaddeus Luszey, Chairman
Roger Coutu
Marilyn McGrath

Patricia Nichols
Angela Routsis

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier
Sandra LeVasseur, Chairman

Lisa Donovan

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

SELECTMEN PRO-TEM

Harry Schibanoff

ASSISTANT MODERATOR

Lucille Boucher
Harry Chesnulevich
Glenn Della-Monica

David Jelley
Deb Stoddard

CHECKLIST ASSISTANTS

Paul Baker
Richard LeVasseur
Judith Masson

William Reilly
Janet Richardson

BALLOT CLERKS

Elizabeth Beaverstock
Vickie Beike
Nancie Caron
Priscilla Clegg
Donna Craig
Shirley Durivage
McCarthy
Madeleine Garon
Judy Geer
Brenda Gora
Russell Gora

Julia Hudon
Joyce Hurd
Patricia Hurney
Meghan Kostro
Linda Lemaire
Maureen

Ann Reed
Lillian Richards
Leona Shanholtz
Anne Sojka

HUDSON COMMUNITY CLUB (Ballot Clerks)

Phyllis Appler
Kris Beaudette
Janet Bowden
James Bowles
Kathy Carpentier
Michelle Champion

Denise Davis
Alison Dillman
Linda Kipnes
Adele Langguth
Pegi Perry
Maureen Speer

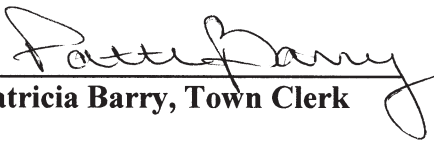
**REGISTERED VOTERS ON CHECKLIST
AT THE END OF THE NIGHT ON ELECTION DAY**

Republicans	6241
Democrats	4843
Undeclared	7474
Total of Registered Voters	18,558

BALLOTS CAST

Ballots Cast	12,457
Absentee Ballots	1,078
Total ballots cast	13,535

A True Copy Attest:


Patricia Barry, Town Clerk



TOWN OF HUDSON

Town Clerk/Tax Collector



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

Minutes of the Deliberative Session of February 4, 2017
Community Center, Lions Avenue
Hudson, New Hampshire 03051

1. **CALL TO ORDER BY THE MODERATOR**, the Honorable Paul Inderbitzen called the meeting to order at 9:05 a.m.
2. **POSTING OF THE COLORS** by the Police Honor Guard.
3. **THE NATIONAL ANTHEM** sung by Police Lieutenant Charles Dyac.

Moderator Inderbitzen

We're going to have a moment of silence. Former Master Patrol Officer James Stys recently passed from us. He was a former MPO James Stys. If anyone remembered him, please have a moment of silence.

4. **PLEDGE OF ALLEGIANCE** recited by Selectman Patricia Nichols.
5. **REMARKS BY THE MODERATOR**

Moderator Inderbitzen

We're here today for the Deliberative Session of our Town Meeting. The first part where we will deliberate and set the final form of the warrant to go on the ballot on March 14th which will be the second part where we will elect officers and vote on the budget and the warrants.

We are a legislative body so I'll ask everyone to think of that as they proceed with the discussions. We keep everything non-personal so that we act as the legislature. When you came in and registered you were all issued a Hudson voter card. This is what I will use for voting – for all voting purposes. Make sure you hold onto it and there will be a box at the back on the way out. We'll recycle them and reuse them.

Also in the handouts that you were give there was a sheet of Moderator Rules. Take a look at those. Is there anyone here who hasn't been to a Town Meeting before Deliberative? Have any questions about the process we're using? Look at those rules and if you have a question, always call for a point of inquiry to ask that question just to see if you're not comfortable with what's happening or you have questions, bring it to my attention. Sometimes my explanations may not be as good as they should be. We will vote on any amendments. We will not be voting on the warrant articles because they are going on the ballot as they are presented or as we amend them today. There's no need to vote to put it on the ballot. We will bring up each warrant article. I'll read it. There will be presenter on each warrant article and then we'll open the floor for questions, comments or amendments at which time we will deal with all of those. When everyone is finished talking on an article, I will close the article and that's the way it will go to the ballot. If you want to not have to bring up the article later in the meeting after we discuss an article, there can be a motion to restrict reconsideration. If that motion passes, then that article is done. It can't be brought up again. There are secret ballot requirements. If someone wants a secret ballot, we can do that. We'll go through the checklist again to get a secret ballot since we haven't had one for quite a while. We'll go through the checklist, you'll get a secret ballot form and we'll use that. We'll take a couple of breaks – maybe after the two articles and then if we need one and people want a break, we can take a break. Just let me know. It's something that has to come up.

We have staff present today. Some of them will not be residents but if there are questions that they can answer, including our legal attorney here, they will be called upon to answer. They will be able to speak. Normally if a non-resident wants to speak, I put it to the house to see if that's acceptable. You can vote on whether or not to hear from a non-resident.

At this point, I would like Selectman Luszey to introduce the Board of Selectmen. Thank you.

6. **BOARD OF SELECTMEN**

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. I'd like to at this time to introduce to you the 2016/2017 Board of Selectmen. To my right we have Selectman McGrath, Selectman Coutu, Selectman Nichols, Selectman Routsis, and we have our Town Administrator and our Finance Director. I want to thank every one of these folks for putting together a great budget which I think serves the town very well this year. Thank you.

Moderator Inderbitzen

Thank you. I'll recognize Mr. Keegan of the Budget committee co-Chair for introducing the members of the Budget Committee.

7. **BUDGET COMMITTEE MEMBERS**

Eric McDowell

Good morning. Thank you Mr. Moderator. To my left is Chairman Malcolm Price, myself Vice-Chairman Eric McDowell.

Moderator Inderbitzen

Oh I'm sorry.

Eric McDowell

That's okay. I won't hold it against you. Geoffrey Keegan, Ted Trost, Jim Barnes, Joe Fernald, Shawn Murray, Bob Guessferd, Norm Martin, Chairman of the School Board Patti Langlais, and Selectman Rep. is Angela as well. That's the Budget Committee for 2016/2017.

Moderator Inderbitzen

Thank you very much. Sorry for that.

8. **STAFF/OTHERS**

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

Non-voters

Jason Lavoie, Chief of Police
Donna Graham, Executive Assistant
Charles Matthews, Library Director
Atty. David LeFevre of Tarbell and Broderick
Members of the Press

9. DELIBERATIVE SESSION OF TOWN MEETING

Moderator Inderbitzen

The warrant for the Town of Hudson 2017.

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 a.m. on Saturday, February 4, 2017, for the transaction of all business other than voting by official ballot. The first session of the Annual Town Meeting will consist of explanation, discussion, debate on each warrant article. Warrant Articles may be amended at the first session subject to the restrictions set forth in RSA 40:13 IV.

You're also hereby further notified that the second session of the Annual Town Meeting will be held at the Hudson Community Center at 12 Lions Avenue between the hours of 7 a.m. and 8 p.m. on Tuesday, March 14, 2017, to elect town officers and to vote by official ballot on all articles set forth in this warrant as may be amended by the act of the first meeting.

The first Article is the election of officers. That will be conducted at the March 14th election. Articles 2 through 5 are zoning amendments. There is in the back of the room a zoning map, and explanations, and copies of the amendments. They've already gone through two public hearings by the Planning Board so we do not discuss them. They cannot be amended anyway at this meeting since they've already had their public sessions. If you have questions, however, Mr. Della-Monica if you see over here, the Chairman of the Planning Board is available to answer questions, if you have any concerns or questions about the zoning amendments and during the breaks you can see him. He'll be here I think until about 11:30.

So we get into Article 6 – construction of a new fire station.

Selectmen's Articles

Moderator Inderbitzen

Article 6 – Construction of a New Fire Station. Shall the Town of Hudson vote to raise and appropriate the sum of \$2,900,000 for the design and construction of a new fire station on Town-owned land located on Lowell Road, with the sum of \$2,100,000 to come from unassigned fund balance and the balance of \$800,000 to be raised from general taxation? This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the Fire Station is completed or June 30, 2023, whichever is sooner. (Recommended by the Board of Selectmen 4-1.)(Recommended by the Budget Committee 10 – 1.)

I will recognize Chairman Luszey to present Article 6.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. Article 6 is for the design and construction of a new south Hudson fire station at 204 Lowell Road. This will replace the current facility located at 88 Burns Hill Road. The current facility was designed as a call fire station back in 1981 and it was staffed by a call fire department. In 2001, the station was opened up as a 24/7, 7 days a week use without any major changes to the facility – no upgrades, no expansions, nothing just the addition of personnel.

The building is currently on its own private septic and well. The proposed facility would be built on town land as previously mentioned and would support the needs of a full-time station and would be heated by natural gas supplied by city and be on public water and sewer.

This is not a bonding issue. This is a simple majority vote required to pass. If this Article should pass, it will add 30 cents to the tax rate for one year. Again, this is a one-time expense. The cost of this Article should it pass would be about \$78.00 for the average single family. The Board of Selectmen did recommend this Article 4 to 1 and the Budget Committee recommended it 10 to zero. If at this time with the Moderator's permission, I'd like to turn it over to Fire Chief Buxton to give us a small presentation and some more details.

Moderator Inderbitzen

Thank you. Chief Buxton.

Fire Chief Buxton

Good morning. Thank you Mr. Moderator and members of the Board of Selectmen and the Budget Committee for the opportunity to speak on Warrant Article 6 this morning – the construction of the new station. As the Chairman of the Board stated, the facility was opened in 2001 with full-time staffing and there's been no major updates to the facility. Any updates have been done through work by the staff and the fire station. They live in 700 square feet as we reviewed last year. The expansion on the current facility would not come easy based on the fact that we have wetlands on both sides of the station. An investment in response time would not take place as the location on 204 Lowell Road would give us.

One of the questions that was posed last year that we looked at was could we renovate the current station? As we just spoke about, we talked about the limiting size of the lot due to the wetlands on both sides. So we wanted to do an apples to apples comparison of what the potential renovations costs would be – to bring public water, public sewer into that location. That renovation cost came in at \$2.3 million. We did not find that to be a reasonable approach to how to take care of our needs.

These are a couple of pictures of the current facility. You have a three-bay station which is single deep and you have 700 square feet of living space. The bottom slide show the apparatus floor. You have a small fitness area that is behind the apparatus and you have a cleaning facility. There is no workshop for maintaining tools or workbench within the facility. The protective clothing is located directly behind the apparatus.

You'll note that along the ambulance, we have protective clothing storage. To get into those gear lockers, you actually have to move the apparatus to get to the protective clothing. The picture on the right shows the new facility with the proper gear room and what that would potentially look like in the new facility.

This is a comparison of the apparatus floor at our location on Burns Hill Road in a fire house that we are looking at the model of in Londonderry. You notice the work space around the apparatus. We call that "firematic support". So the crews can get in and take care of the apparatus. Checking in would be a goal so you can get in and out so when they need to respond on calls, they can appropriately do that in a timely fashion.

This is a picture of the current location on Burns Hill Road. You'll note that it is a very small finger of property. The station itself pretty much takes up all of the buildable property. If you get up close to the slide, you'll note that the wetlands come in on both sides. It is actually a retention pond right on the corner of Burns Hill Road and Wason Road that is seasonally filled up to the edge of the parking lot depending on the spring runoff. That leads to its own problems. We are currently up against the rear boundary for the facility so we have our own challenges there.

The proposed facility is approximately 7,800 square feet. It is a two-bay station but it is two deep so we are actually going to gain some storage space in the apparatus floor. There will be a single floor station with two offices – a training facility, kitchen, dormitory. So we're looking at a facility that would be built for the future, allow us some expansion from an employee base. We've talked with the Police Department about the ability to use a second office if needed for patrolmen to fill out a report. Those types of things can take place within that facility. Currently what would happen is the staff would utilize both offices on a full-time basis but it would be available as needed.

This is a quick picture of the proposed layout. You'll note that the kitchen and the dayroom are on the front side of the building. Mechanical room, gear storage room is appropriately located along the apparatus floor so we can get in and out. There's a decon. area so when we come back from an incident the on duty staff has the ability to go into an area, wash down, take care of their contaminated protective clothing, put it into a proper cleaning facility and take care of it.

So we talked about the upgrades to the facility. One of the things that I'd like to point out is the move to Lowell Road actually increases our efficiency delivering emergency services in the south end of town. When the original location

of the current station was selected, the development along the southern part of the town didn't stretch as far down the Dracut/River Road area as Musquash Road. We're actually going to provide services to that area with a less response time so greater service to the public. We talked about the decontamination area within the building. That is something that is near and dear to my heart is providing the opportunity for our employees to have a proper area to decon. their protective clothing. Statistically firefighters show a greater risk of cancer exposure. So we're trying to build those facilities within the buildings and provide them the opportunity to have the proper areas to clean the soot and smoke off of themselves routinely along with any of the contamination that comes back from any of the EMS calls that they respond to.

We will actually reach 307 households quicker out of the Lowell Road site and 191 parcels out of the Lowell Road site quicker than we do out of the current Burns Hill Road station and that is within a five minute response time within the town.

With the help of the Town Administrator, the Finance Director, and the Board of Selectmen, one of the things we looked at this year was how do we fund this differently. We've attempted two years in a row to bond this project. That didn't seem to be supportive by the public obviously because we're here talking about it today. We came up with an avenue to really try to lessen the burden. The town has done a great job. The Board of Selectmen has done a great job putting money away and the unassigned fund balance. We're talking about taking \$2.1 million out of that unassigned fund balance and putting it down on the \$2.9 million construction costs. This is very similar to what you did when you constructed the Highway Department. We took that out of unassigned fund balance and exactly what you did when you authorized the renovation of the Central Station this past year. We need to raise and appropriate \$800,000. So that would come through as a one-time simple warrant article. It would be a simple majority. It would be a 30 cent impact on the tax rate with a \$78.00 cost to the average homeowner in town.

What is \$78.00? What does that represent? So we started trying to put it into tangibles. What does that represent day in and day out? That's 26 cups of coffee from Dunkin Donuts in one year. That is one trip for two to Canobie Lake. That is one family of four going to the movies. When we look at what we pay in and pay out on a daily basis, we believe that we've achieved the ability to find a reasonable way – I'm not trying to say that \$78.00 is not a lot of money and try to minimize that but I'm trying to put it into something tangible for you to say how do we need to look at this on a daily basis. I would ask you that if you'd like a tour of the facility, please reach out to the Fire Department. Call Helen Cheyne at the fire station and she schedules our tours. We'd love to walk you through anytime any day of the week. We're open 24/7. Please feel the ability to go to our Facebook page and follow us. We run warrant article Wednesday. We have been for about 6 to 8 weeks now trying to get as much information out about the station. Certainly I am available to anybody that has any questions on a daily basis.

Moderator Inderbitzen

Thank you Chief. If you would just kind of hang around up here in case there are questions that you can answer. We are now going to open Article to comments, questions, amendments. Any have any questions of the Selectmen, or the Chief, or any comments?

Mike Roy

Good morning. Mike Roy, 138 Barretts Hill Road. The question I have I think this is head and shoulders above the past two years. I like the general concept of building a new station. I understand the need for it but just bonding in general and having that outlay for years to come is not particularly attractive to a lot of voters. I think the way you've done it taking money that we've already saved and put away and using that for the majority of the construction I think is fantastic.

The question I have is what's the cost – I understand that the town owns the assets – the apparatus, the protective clothing, and all the things that a firefighter needs to do his or her daily job but what's the cost of actually outfitting the station with desks, chairs, all these other things that go into a new building. Is the current furniture – I'm just wondering where next where there's going to be another warrant to outfit the station or the money is to provide the furnishings for that building or are we going to come out of a general budget fund or where is that coming for or is that – are we going to actually use older stuff to outfit the station or are we going to buy new things?

Fire Chief Buxton

Yes the \$2.9 million is turnkey. That includes hard costs meaning the station itself and additional soft costs to put the kitchen in and do those types of things.

Mike Roy

That answers my question. Thank you.

Moderator Inderbitzen

Thank you. Further questions, comments, or amendments?

Richard Maddox

Good morning. Richard Maddox, 323 Fox Run. I stand in support of this Article. I had the chance to take a tour of the Lenny Smith Station that was just renovated. The Chief was nice enough to take me through for the tour. The Selectmen at the time spent money to renovate. It made sense. It's been a beautiful job. It is a station that will support us for a number of years.

The Burns Hill Station does not make sense to do that. Ladies and gentlemen this could have been done for \$2 million three years ago. The price of construction seems to be going up and up. This makes sense to do this Warrant Article this year. Thank you.

Richard Empey

Richard Empey, 104 Musquash Road. Chief you stated that you're going to service 301 properties with this new station in a lesser time. What I haven't heard is how many properties are going to be serviced in less time? The Burns Hill area all those the developments on both sides, Bush Hill Road with the new Hawkview development and the new development at the top of the hill. What are those statistics?

Fire Chief Buxton

So when we looked at our response model across town, each of our three facilities which are now open on a 24 hour basis support each other. With the move one mile from Burns Hill Road to Lowell Road, we pick up a lower section that will see a decreased response area in the south end of town and really that pocket that River Road/Dracut Road area. The Robinson Road Station has the ability of filling some of the void on the backside of where Station 4 went to the north. We talked about – it's very obvious that the house across the street from Burns Hill Road is going to see a couple minute longer response time. We did not see a great drop-off in those fringe areas because the districts and the five minute response model actually overlapped. So we expanded the circle as you would say and they now actually touch instead of overlaying each other. So we didn't see a huge drop off in response time in any area in that section of town that you speak of. The Hawkview area specifically. We examined that because with the homes that were being proposed coming in there, we were worried about to be able to get in and out of that development.

Moderator Inderbitzen

Any additional questions or comments on Article 6 the new fire station construction? If not, then I will declare the discussion on Article 6 closed.

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 in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,062,815? Should this article be defeated, the default budget shall be \$24,894,750 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI, to take up the issue of a revised

operating budget only. (Recommended by the Board of Selectmen 4 – 1.)(Recommended by the Budget Committee 10 – 0.)

I will ask the Budget Committee Vice-Chairman Eric McDowell to present the operating budget.

Eric McDowell

Thank you Mr. Moderator. The Board of Selectmen directed the department heads to submit a level funded budget this year. Other major items or new initiatives were to be addressed separately for the Board's consideration either as a request outside the department budget or in the form of a separate warrant article. The Board reviewed each major item and adjusted department budgets for those that were deemed essential to a department's operation. The Board voted to send the Budget Committee the general operating fund budget of \$25,062,815. The sewer fund operating budget of \$1,912,779 and the water fund operating budget of \$4,134,601. The Board also approved a general fund default budget in the amount of \$24,894,750. Sewer fund default budget in the amount of \$1,553,948, and the water fund default budget in the amount of \$3,612,441. After reviewing the general fund operating budget, the Budget Committee is recommending a general fund operating budget of the \$25,062,815. The projected tax rate for the operating budget is \$6.20 per thousand. This represents a 9 cent decrease versus Fiscal '17. The Board of Selectmen recommended it 4 to 1 and the Budget Committee recommended it 10 to zero.

Moderator Inderbitzen

Thank you Mr. McDowell. We will now open the operating budget Article 7 to comments, questions, or amendments.

Shawn Jasper

Thank you Mr. Moderator. Shawn Jasper, 83 Old Derry Road. I rise for I guess questions and comments. Some of you may remember that one of my passions is the fund balance and how we use that fund balance to stabilize our tax rate and do certain projects. Many years ago we had a very healthy fund balance. Selectmen at that time and I'm talking probably back in the '90s used a great deal of the fund balance to mask spending. The problem is if you do that, then if you don't use the same amount the next year the taxes go up. There was a long process where we were weaning ourselves off of doing that because our fund balance continued to go down and the Department of Revenue Administration recommends that we maintain a certain amount. It may be here but I can't find what we're doing with our fund balance on this.

If you go though to page 7 of 9, you will see the amount of \$2,457,000 they used and I believe that's the amount – well most of that is the amount going into the fire station. So there's an additional amount there that's being used of what \$357,000 and then an additional \$600,000 that seems to be used to be masking spending. If you look at the total revenues from year over year, it doesn't look like we're really doing too badly but my concern is we don't know what we're doing based on the numbers that I can find here long term. Where is our fund balance now? Where is it going? I really think it's a very bad idea to use this additional \$600,000 if we're not sure that our fund balance is going to be lowered significantly and particularly if this is only used to mask spending. You have to pay the piper at some point. You're using it for one time projects as we are with fire. The fire station that's fine it has not long term effect on the tax rate but it appears that the \$600,000 is just to mask what we're spending and I'd like to hear a response to that.

Kathy Carpentier, Finance Director

Good morning. We currently have 9.7 percent fund balance retained. 9.7 represents a total appropriations. It's about \$6.4 million. So the Board believed it was a healthy fund balance. We are using \$2.1 million for the fire station if it was to pass and the \$600,000 to offset the tax rate which was done continually for the last five to ten years. It will leave us with a 5 percent fund balance which is the balance that the Board felt was a reasonable level.

Shawn Jasper

Follow up question. What I'm looking at on page 7 and 9 is showing for the prior year – the fiscal year we're in '17 that nothing was used. Is that not the actuals then?

Kathy Carpentier, Finance Director

We use the \$900,000 to do the renovation of Central Fire Station. However this form is just meant to be the operating budget. So the \$900,000.

Shawn Jasper

I appreciate that. My question is last year then there was no money used to offset taxes which is what that last line says, "fund balance to reduce taxes". None was used last year and now we're jumping back up to \$600,000.

Kathy Carpentier, Finance Director

No we did use the \$600,000 last year and \$900,000 for the renovation. Just for clarification, the \$2,457,000, \$2.1 million is for the new fire station and the other one is for an article we're going to speak on later. We've been selling some town property and we'll be putting some of that money into capital reserve funds.

Shawn Jasper

Certainly the way this is done with the actual revenue is very hard to read because it doesn't show the corresponding \$600,000.

Kathy Carpentier, Finance Director

I agree but it's a DRA form.

Shawn Jasper

Well that explains that doesn't it.

Moderator Inderbitzen

We all know how the State works I think. Further discussion on Article #7 the operating budget?

Roger Coutu

Thank you Mr. Moderator. Roger Coutu, 10 Rita Avenue, Hudson, New Hampshire. I would like to make a motion.

MOTION BY ROGER COUTU TO CUT THE OPERATING BUDGET OF \$25,062,815 TO \$25,043,381

Moderator Inderbitzen

Do you want your motion to specify the line item you want to cut?

Roger Coutu

I can do that.

Moderator Inderbitzen

I think to put it in the motion because I think if you don't put it in the motion, then it leaves it open as to where that comes from.

MOTION BY ROGER COUTU, SECONDED BY NORMAND MARTIN, TO CUT THE OPERATING BUDGET OF \$25,062,815 TO \$25,043,381 FROM ACCOUNT 5571-217 IN THE AMOUNT OF \$19,434

ON THE QUESTION

Roger Coutu

I thank you Mr. Martin. I didn't solicit a second but I appreciate it. At one of the Board of Selectmen's meetings when we discussed the budget, I made an argument and I proposed this cut in the budget. There were four members present. The vote was unanimous – 4 to zero to cut that line item. Two weeks later apparently some lobbying may have occurred, a motion to reconsider was made, five members were present, and the vote changed 4 to 1. I maintained my position. Three who voted with me the first time changed their position but the arguments remain the same. What I'm asking for is a cut of \$19,434 in dues. It's not part of the operation of our town. I'm asking that we cut the \$19,434 out of the Nashua Regional Planning Commission dues that we pay annually.

Since I've been a member of the Board of Selectmen, we've spent approximately \$180,000 at the NRPC. If other people get up and speak about supporting paying these kinds of dues, they might tell you that what they do is they provide us maps. The only maps in the almost nine years I've served on the Board of Selectmen were provided to us last year and we had to pay an additional \$3,000 to \$4,000 for those maps. The dues from my perspective have provided us absolutely nothing. They tell us that they consult with us. They come before us when they're under pressure. When they know the funds might be cut. They've done it two years in a row and yet they've provided us nothing. Some of the arguments I heard from the members of the Board of Selectmen who voted contrary to what their first vote was was that we're not saying we're going to spend the money. We're going to see what they're going to do.

Well I've been watching for nine years. Those of you who know me know me well enough to know that I fought very hard to protect our budgets from year one. I've been concerned about every dime that we spend. If I feel contrary to something strongly, I will get up and I will speak up. I'm asking you to support this so that we can send a message to the Nashua Regional Planning Commission that we're not going to sit idly by waiting for them to do something for us. They've done nothing for us. I'm telling you. I'm a guardian of your money. That's what I'm elected to do among a lot of other things. I feel this is an absolute waste of money and I hope you will support the amendment to remove the \$19,434 to send a message loud and clear once and for all. If we're going to give you that kind of money, provide us a service you haven't been providing us. Thank you.

Moderator Inderbitzen

Just a moment. If you look in your green book on page 2 of 9 under appropriations – just so you know where this is all coming from – under general government you have down to 4191 to 4193 – planning and zoning. That line item is in there that the maker of the motion wishes to remove the \$19,434. Thank you.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. I actually stand in front of you folks in opposition of the motion. I was one of the people that voted in favor of cutting this money out of the budget on the first vote. The reason being is like Selectman Coutu, I don't believe NRPC is representing the Town of Hudson in one very specific area. That is in transportation needs. We have a problem on Lowell Road. We have been asking them for their help and they come back with a lot of excuses. They come back with we'll do a lot of consulting. We'll do some more testing and all that. That's just one small part of what they do for this \$20,000.

Selectman Coutu talked about mapping. The mapping is critical to the police and fire to do their business. They use those maps for how to get to places in the best, shortest time. They provide the ability for Hudson residents to dispose of hazardous waste. If each and every one of us had to do that on our own, it's more than a dollar. I think it's a \$1 a gallon that they charge us to get rid of fluorescent tubes. It's \$3 a tube. We can take those there at the hazardous waste collection days.

I will tell you in the last month or two, NRPC did stand up and support Hudson in terms of traffic. Nashua is about to go for approval for a roundabout at the bridge over there at Twin Falls. They sent a letter into DOT saying not to change the scope of the project. Nashua is paying for that project. So they requested a change in scope of the project to stop the evaluation from Route 102 in Hudson to the Hudson town line which is the middle of the river which then takes no consideration of what it does to the Hudson side of that bridge. Although the commissioners on NRPC which

are the outlying towns around us voted in favor of it, NRPC took a stand and wrote a letter to NRPC attached it to that project and said this is not a good thing to do. You are going to impact a regional roadway in Hudson. Even though I don't agree that they're doing everything they can in terms of traffic, they do help us a lot with master planning, with mapping, with hazardous waste, senior transportation. There are a number of things. There's a whole list of things that I sent to this board that I requested that the Director send us that they provide us with a \$20,000. If you take a look at the individual cost items for those two pages of things, it's well over the \$20,000 if we had to pay for it. That's why I changed my vote. Thank you.

Moderator Inderbitzen

Thank you. We are dealing with the amendment to remove \$19,434 the specified line item from the budget on the amendment.

Shawn Jasper

Thank you Mr. Moderator. I rise in opposition to the amendment but with a great deal of empathy for the comments made by the maker of the motion. This is probably an argument that we've been having in this town for probably more than 20 years. Every time it comes back, there is value. The Selectman who made the motion has a special ability that most of us don't have. He's a member of the Board. He only needs to convince two other people on the Board of Selectmen or a majority of the Budget Committee that he is right. He has access which most of us don't have on a regular basis to do that. He was unable to do that in that capacity so I think for a member of the Board to come forward and make the argument here that he was not able to make in his capacity as our representative should give us pause as to whether this is what we should really do here on the fly. He still has the opportunity even if we defeat his motion to be successful because all he has to do is convince two other Selectmen to withhold those dues. Just because we appropriated here does not mean that the Selectmen have to spend that. If he can convince two other Selectmen to have that conversation with NRPC to withhold it and to go over in detail his concerns and how we reach a resolution, that is a far preferable solution than to taking this out and preventing all of us from then being able to go to the hazardous waste collection day and to participate in the many other things.

I would urge the defeat of this amendment and I would encourage the maker of the motion to continue to pursue a solution to his concerns which he will still have after this meeting. Thank you Mr. Moderator.

Moderator Inderbitzen

Further discussion on the amendment to Article 7?

George Hall

Thank you Mr. Moderator. My name is George Hall. I live at 18 Par Lane. I was a commissioner of the Nashua Regional Planning Commission in the previous term. I chose not to ask to be reappointed because I don't believe the Town of Hudson takes advantage of the opportunities that that position gives the town to participate in that organization. I think at this time I raise in opposition of the amendment. It's far too complex an issue to give everybody an appreciation of what that organization could do for the town. I think it's unfortunate that this town doesn't take advantage of it. It comprises most of the towns in the south central section of New Hampshire – Nashua, Milford, Hudson, Litchfield, Mount Vernon. Anyway I'm not prepared to go through the list.

The organization originated because of State Statute. When you have planning issues as far as transportation goes, doesn't it make sense to get all the communities that are affected by the major highway routes in a region to get together and at least understand what the State has in mind for projects and have a voice in deciding which one makes sense? Which one is concerned? Every town is going to have a different concern but wouldn't you get a bunch of people from those towns together to talk about them before the State Highway Department comes in and tells you what road is going to be built? The commission doesn't have a final say in everything but they have a voice. To choose to put that as a separate line item when it looks to the voters like it's a \$19,000 expense for who knows what, it's not the way to do this. I think the previous speaker his presentation was very well thought out. The Selectmen should decide and not the voters based only on the amount of money that's being spent. They have no idea what it's for or how they get a benefit out of it. As I say, the State funds most of the cost of that regional planning commission.

The State Highway Department contributes most of the money that's spent at that commission for different projects that benefit the whole State.

It's unfortunate, like I said, I'm not prepared to do this and I hope I'm not messing up too much. I think it's unfortunate at this time to ask these people here to understand what that commission does and what it benefits the town. Every meeting is attended by a senior member of the Highway Department in New Hampshire and every person on that commission has the opportunity to ask that person any question that they want in very knowledgeable responses. You have direct communication with the State Highway Department. I think there's certainly a benefit and I think it's unfortunate that the Town of Hudson doesn't take advantage of what they could get out of that commission. The idea isn't to just find dollars and cents of what maps the town is going to get. It's far greater issue than that and I don't think this is the time to decide to put it to the voters whether they're spending \$19,000 or not and what value it is to them.

Moderator Inderbitzen

Thank you. Further discussion on the amendment to remove the \$19,434 – the NRPC dues? Anyone else to speak a first time?

Mike Roy

Mike Roy, 138 Barretts Hill Road. So I've heard two speakers – Speaker Jasper and this other gentleman get up and first of all I should back up. From what I heard today, I'd be in support of voting this amendment down. The point I wanted to get up and make is that although Selectman Coutu is a Selectman in this town, he's also a resident. So for other speakers to get up and say this really should have been handled with the Selectmen and once that vote was done everyone should just not get up as Selectman Coutu has done to voice his opposition. He's a resident and if there's a dissenting vote – I normally get up and I say okay Selectmen have voted with two dissensions on this. Why did they dissent? I normally get up and ask that question. What Selectman Coutu has done is gotten up and prevented me from actually having to ask that question. He's a resident. He should be able to say his peace even though he's on the Board of Selectmen. Thank you.

Moderator Inderbitzen

And that is the purpose of this first part of our Town Meeting. Further discussion on the amendment? Just the amendment please. Mr. Coutu to speak a second time.

Roger Coutu

And it will be my last say. Thank you. I'm not here to prolong this or debate this any further. However I will say that based on what I've heard, the argument was clearly made that we're not getting our monies worth from the NRPC. Chairman Luszey made a statement that up until three months ago, up until three months ago, now the NRPC is interested in talking to us. Of course. Three months ago I made a motion to cut their budget so obviously they were very interested in providing us with what they called facts, figures to support their \$20,000. It's not a line item budget. It's a budget in toto. If this amendment passes and the Board of Selectmen outvote me and find a way to find \$19,000 they think that's that important, they can find it somewhere else and give it to the NRPC and throw it away. This is throwing \$20,000 every single year the taxpayer's money away.

The argument about oh we're not going to be able to dispose of our hazardous material is all going to go away. It's doesn't go away. We have the ability to negotiate with the City of Nashua independently and make available to use the same facility that we've been using all this time and it won't cost us \$19,000 or \$20,000 a year. Again I will abide by the decision made today because unlike what other speakers have said, I respect the fact that each and every single one of you have come here today. We're a town with 14,000 plus voters. We're probably up to 16,000 registered voters now and this is what shows up. I appreciate you being here. I appreciate your listening to what we have to say, the amendments we make, why we make them. I think this to me has been a sore spot for many years. I've fought year in and year out to have this cut. We can debate this forever. I will abide by the decision of this Board. I wanted you to know why I was a dissenting vote on the final vote. However, the majority rules on the first vote. It was 4 to zero for it. Two weeks of lobbying is all it took for that vote to change.

You will notice that in the budget itself I voted against the budget. I voted against the budget because of this. If you don't support my amendment, I will support your position and I will change my vote and I will support the budget. I just wanted you to know why I'm voting against the budget. It was particularly for this waste of \$20,000. Please support it. Thank you.

Moderator Inderbitzen

Further discussion?

Marilyn McGrath, Selectwoman

Thank you. I rise in opposition to the amendment. I'd like to point out to this audience that initially when this matter came up at the Board of Selectmen meeting I wasn't present. I had an accident and I had been hospitalized and was not available to attend. When I was available to attend, I made the argument that I thought that that money should be reinstated in the budget. The other members – I couldn't make a motion because I hadn't been present in voting on the first. The rules of order are that someone that was on the prevailing side could make a motion to reconsider, and then it was open for debate and discussion, and then a vote by the Board of Selectmen. At that time, then the majority voted because the arguments were persuasive to change their vote and to support putting the money back in the budget for Nashua Regional Planning. Unfortunately at that moment Selectman Coutu took great umbrage at that and thus we're here today.

I'd like to point out that Selectman Jasper who spoke in opposition to this amendment served on the Planning Board for a number of years, has served on the Board of Selectmen for a number of years, and now is in the State House as the Speaker of the House. Mr. Hall who got up and spoke in opposition to this amendment is the former Chairman of the Planning Board for many years. His knowledge of what NRPC does for this town far exceeds mine. I can tell you that I've talked to the Town Planner. I serve on the Planning Board. I've been serving on the Planning Board for a number of years – in excess of 30. I know what the NRPC can do and George stated it very well and so didn't Selectman Jasper. So I don't need to restate all of that.

I would urge you all to vote not to support this amendment. I think it's unnecessary. I think that what NRPC does for this town far exceeds what we spend in dues. Thank you very much.

Moderator Inderbitzen

On the amendment to Article 7, any further discussion?

Richard Maddox

Richard Maddox, 323 Fox Run. I was a commissioner also to NRPC. I certainly don't want to disagree with Selectman Coutu vehemently but I do want to say if we resign from this, if we take that \$19,000 and no longer have our dues and be a member, we're going to lose a seat at the table for all decisions made in the transportation areas throughout this region. The NRPC has evolved. When I first was involved with them probably 15 years ago, it was the boneyard for old Planning Board members. That is not the case today. These people are involved. They are working for transportation improvements throughout the region. So to cut the \$19,000 because we don't see what they do, I think you have to rely on what we get in the big picture. The transportation needs of this area of the State are tremendous and for us to not have a voice there, the \$19,000 does not make sense. I stand in opposition. Sorry Selectman Coutu.

Moderator Inderbitzen

Okay. We're on amendment #1. Any further discussion on the amendment? Are we ready to vote? We'll be using your voting cards.

The amendment is to remove \$19,434 from the operating budget with the specific line item of the dues to the NRPC. If you are in favor of the amendment, please raise your voting cards. Those opposed to the amendment, please raise your voting cards. The nay have it. The amendment fails.

MOTION TO AMEND FAILED

We are now back on the operating budget as stated - \$25,062,815. Any further discussion on the operating budget? If not, we will close the discussion on Article 7.

Warrant Article 8 - Sewer Fund Operating Budget. Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the 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 \$1,912,779? Should this article be defeated, the default budget shall be \$1,553,948 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 – 0.)(Recommended by the Budget Committee 10 – 0.)

I will recognize Selectman Luszey to present the Sewer Fund Operating Budget.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. As you said, Article 8 raises and appropriate \$1,912,779 for the operation of the town sewer utility. The sewer utility fund is a sewer user fee and charges. There are no changes to the sewer rate for 2018. The default budget as the Moderator stated will be should this Article be defeated will be \$1,553,948. There is no tax rate impact since this is a user utility fee. The Board of Selectmen recommended 5 – 0. The Budget Committee recommended this Article 10-0. Thank you.

Moderator Inderbitzen

I'll now open up Article 8 – sewer fund operating budget for questions, comments, or concerns, or amendments.

Mike Roy

Mike Roy, 138 Barretts Hill Road. I'm just wondering what the delta is between the default and what's being proposed? Why is it going up by something like \$350,000? What is the difference between the default budget and the proposed budget?

Steve Malizia, Town Administrator

We're budgeting some replacement of some pumps at the Industrial Drive pump station from a capital reserve fund. So we have to raise and appropriate the money even though it's being offset by a reserve, so that's the main delta. It's \$315,000 to upgrade that pump station.

Mike Roy

Thank you. That answers my question.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article #8 the sewer operating fund? If not, we'll close the discussion of Article 8. Let's do Article 9 and take a little break.

Article 9 - Water Fund Operating Budget. Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant as amended by vote on the first session, for the purposes set forth therein, totaling \$4,134,601? Should this article be defeated, the default budget shall be \$3,612,441, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5 – 0.)(Recommended by the Budget Committee 10 – 0.)

I'll recognize Selectwoman McGrath to present the water fund – Article 9.

Marilyn McGrath, Selectwoman

Warrant Article 9 raises and appropriates \$4,134,601 for the operation of the town's water utility. The water utility is funded by water user fees and charges. There are no changes to the water rates for fiscal year FY18. The default budget for the water utility is \$3,612,441 should this article fail to pass. There is no impact on the tax rate. The Board of Selectmen has recommended this Article 5 – 0. The Budget Committee has recommended this Article 10 – 0.

Moderator Inderbitzen

Thank you. We'll open Article 9 to comments, questions, concerns.

Mike Roy

Mike Roy, 138 Barretts Hill Road. I am asking the same question about why the default budget is 36 and the proposed operating budget is 31. What's the difference?

Steve Malizia, Town Administrator

We have two capital projects in the water utility. One is to put a backup generator and a new fire pump at the Windham Road booster station that will be coming from the capital reserve fund that we've allocated for that purpose. The other is to put a backup generator at the Weinstein Well in Litchfield. That's one of our primary water sources. Again a capital project that's coming from the water surplus so we have to raise and appropriate.

Moderator Inderbitzen

Thank you. Any further discussion on Article #9? If not, we will close the discussion on Article #9.

MOTION BY THADDEUS LUSZEY, SECONDED BY MALCOM PRICE, TO RESTRICT RECONSIDERATION OF ARTICLES 6, 7, 8, AND 9

ON THE QUESTION

Moderator Inderbitzen

That motion if it passes means that we cannot later in the meeting go back to those Articles. They're done. They're going to the ballot. We cannot bring them up again and change them. Is everyone clear on that? If you are in favor of restricting reconsideration on 6, 7, 8, and 9, please raise your voter cards. Thank you. Those in opposed to restriction of reconsideration. The ayes have it. Articles 6, 7, 8, and 9 are restricted.

MOTION CARRIED

We'll take a 10 minute break if we can.

Thank you and thank you for the Junior Woman's and the Community Club for providing the refreshments for these meetings. Thank you to our Cable group for broadcasting these and streaming it live so we have as many people – there may not be a lot of people here unfortunately. I'm always disappointed when you don't get a good turnout but we know that there are some people that will watch it today or watch it in the future. This will be rebroadcast a number of times. If your friends and neighbors want to know what's going on, you say watch the Deliberative Session. At least there's an explanation there of what's happening.

Warrant Article 10 - The Hudson Police Association Contract. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Police Employees Association which calls for the following increases in salaries and benefits: 7/1/17 – 6/30/18 - \$113,937; 7/1/18 – 6/30/19 - \$122,281, and to raise and appropriate the sum of \$113,937 for the 2017/2018 fiscal year, said sum representing the additional costs attributed to the increase in salaries and benefits over those paid

for the prior fiscal year? (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.)

I'll recognize Selectwoman McGrath to present Warrant Article 10.

Selectman McGrath

Warrant Article 10 proposes a two-year contract for the members of the Hudson Police Employees Association. This Association covers 54 employees. Employees in this union include police officers, Master Patrol officers, Sergeants, Dispatchers, record clerks, and the Victim Witness Advocate. This contract provides for a two percent cost of living adjustment each year. Eligible employees would also receive a step increase on their anniversary date. This contract would run from July 1, 2017 to June 30, 2019. This Warrant Article would add 5 cents to the tax rate in 2017 and would add 5 cents to the tax rate in 2018. The Board of Selectmen has recommended this contract 4 – 0. The Budget Committee has recommended this contract 10 – 0.

Moderator Inderbitzen

Thank you. We will open the Police Employees Contract up for comments, questions and not amendments because this is one by State law. Contracts cannot be amended by the meeting. Anybody have any questions or comments on Warrant Article #10? If not, we'll close the discussion on Warrant Article #10.

Warrant Article 11 - The Hudson Highway Department Contract. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Highway Department, Local 1801, which calls for the following increase in salaries and benefits: 7/1/17 – 6/30/18 - \$48,747; 7/1/18 – 6/30/19 - \$44,258 and to raise and appropriate the sum of \$48,747 for the 2017/2018 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 4 – 0.)(Recommended by the Budget Committee 10 – 0.)

I will recognize Selectman Coutu to present Warrant Article 11.

Roger Coutu, Selectman

Thank you Mr. Moderator. It's a pleasure for me to rise to speak on behalf of the Hudson Highway Department. I need not tell you what they do. You see it every day especially this time of year with the winter upon us. One of the things that the Town of Hudson can be proud of is the manner in which our streets are cleared and the condition of our streets after each and every storm. You know when you're in Hudson and you certainly know when you're out of Hudson in a snow storm. Our Highway Department does an outstanding job. That's attributable to the 23 employees we have in this union. Twenty-three. That's the number of employees that were there when I became a member of the Board of Selectmen. It's the number of employees I believe that were there when the Road Agent Kevin Burns took over as the Road Agent. There's been no increase in that staff year after year. If any of you follow the Board of Selectmen meetings or are aware of what's going on in town, additional responsibilities are taken on by the department. Benson Park is a clear example of that.

All of these ladies and gentlemen who work for the Highway Department maintain our sewer system on an as need basis as well as our water system. The burdens and responsibilities have increased each and every year. Two percent is a small amount to give as a raise to these outstanding people who do an outstanding job. I hope you will support this warrant article and support our Highway Department. I appreciate that very much. Thank you.

Moderator Inderbitzen

Thank you. We will open Article 11 for comments, questions, and we cannot amend this one. It's a contract. Any discussion? Anyone wish to have any questions? If not, we'll close the discussion on Warrant Article 11.

Article 12 – Wage & Benefit Increase for Town Clerk/Tax Collector. Shall the Town of Hudson vote to raise and appropriate the sum of \$1,307 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 10 – 0.)

I will recognize Selectman Coutu to present Article 12.

Roger Coutu, Selectman

Thank you Mr. Moderator. This was one of the articles that was going to be spoken about by Selectman Nichols. As you've been made aware, she's having a little difficulty with her voice and I've been asked to sit in her stead.

I presented this Warrant Article I believe the past two years with success. I think one of the two anyway. I need not tell you about the Town Clerk. If there is – not that everybody doesn't do their job at Town Hall but the one that is most visible to all of us because we register our vehicles, we pay our taxes. There are a lot of things that take place in that office. We're not registering boats. Again another department that is over the years has changed their hours to accommodate the needs of our community, have taken on added registrations in order to make it more convenient for you to register items, works well and coordinates with the IT Department to work with on-line registrations and on-line payments. They've adopted a new system for payments where they take in credit cards. She has taken on the position and the person have taken on added responsibilities to ask for to me what appears to be for a department head supervising I believe six other people in the department and I stand corrected if I'm wrong but its 5 or 6 to ask for a meager two percent raise or \$1,098 I don't think is overwhelming for the taxpayer and I think that the position deserves a two percent raise and I hope you will support it as stated by the Moderator. It was unanimously supported by the Budget Committee for which I have a great deal of respect. I understand the machinations that go on there as well as unanimous vote of the Board of Selectmen and I hope you will support it as well.

Moderator Inderbitzen

Thank you. We will open Warrant Article 12 to questions, comments, amendments.

Mike Roy

Mike Roy, 138 Barretts Hill Road. What is the current salary of the Town Clerk?

Roger Coutu, Selectman

The position presently the total salary is \$54,921. We're asking that it be increased to \$56,019. An increase of \$1,098.

Moderator Inderbitzen

Thank you. Any further questions? Comments?

Sandra LeVasseur

I rise in support of this Article. Patti has always just gone above and beyond to help the Supervisors of the Checklist. She's of course increased her office hours over the years. She's made it possible for people to register vehicles and pay their taxes with a Visa – not a Visa card they don't take Visa – a credit card. Last November when the Supervisors were just overwhelmed with new registrations, her office helped us out with a lot of the data entry. Last year everybody got a raise except Patti. I can just imagine how she felt. A thousand dollars isn't much when you talk about the millions that we're going to spend this year. I urge you all to vote for Patti's raise.

Moderator Inderbitzen

Thank you. Further discussion, questions?

Marilyn McGrath, Selectwoman

I rise in support of this Article as well. I did have the opportunity to vote on it as a member of the Board of Selectmen but I also wanted to point out as Sandy just did that last year this was on the warrant and it failed. It was stunning to

me that the voters didn't vote to approve a raise for our Tax Collector. She does a phenomenal job. That office is well run. The people that are in there are very pleasant. Every time you go in whether it's to register a car, pay your taxes, ask for questions, register to sign up for various boards, they couldn't be more pleasant to deal with. That's due to Patti's management skills and the way she treats her employees. She doesn't hesitate to get up and go out to the counter and wait on the people that are coming in just as the people that work for her do.

She also spends a great deal of time when there's an election. The Presidential Election this year she was here early, early in the morning far earlier than I got here and stayed late into the night to make sure that all of the ballots were processed efficiently and correctly. I truly cannot say enough about Patti Barry and what she's done for that department and what she does for the town. So I fully support increasing her salary this year. Thank you.

Moderator Inderbitzen

Further discussion on Warrant Article #12? If not, we will close the discussion on Warrant Article #12.

Article 13 – Wage & Benefit Increase for the Nine (9) Full Time Library Employees. Shall the Town of Hudson vote to raise and appropriate the sum of \$8,925 which represents a 2 % increase in wages and benefits for the nine (9) full-time employees of the Rodgers Memorial Library? (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.)

I'll recognize Selectwoman Routsis to present Warrant Article 13.

Angela Routsis, Selectwoman

Warrant Article 13 proposes a two percent wage increase for the nine full-time employees of the Rodgers Library. Of the \$8,925 being raised, \$7,498 is for the salaries and \$1,427 is for the FICA and pension costs. This Warrant Article would add less than one cent to the tax rate. The Board of Selectmen has recommended this Article 5 – 0 and the Budget Committee has recommended this Article 8 – 2.

Moderator Inderbitzen

Thank you. We'll open Warrant Article 13 the wage and benefit increase for the full-time library employees. Questions, comments, amendments?

Kara Roy

Hi. Kara Roy, 46 Marsh Road, and a current member of the Board of Library Trustees. I want to stand in support of this Article. The staff at the library are some of the most professional, hard-working people that I've had the pleasure of working with. A two percent is a small token, a small raise in comparison to the work and effort they put into having to providing an invaluable service to this community and making our library truly a center of the community. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Article 13? Any questions, comments? If not, we will close the discussion on Warrant Article 13.

Warrant Article 14 – Ambulance Replacement. 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 \$200,000 from the Ambulance Capital Reserve Fund? (Recommended by the Board of Selectmen 5 – 0) (Recommended by the Budget Committee 10 – 0)

I'll recognize Selectman Luszey to present Article 14.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. Article 14 raises and appropriates \$200,000 for the purpose of purchasing a replacement ambulance. This new ambulance will replace the 2009 AEV ambulance that currently responds out of the Burns Hill Fire Station. This ambulance serves as a front line ambulance for all of the southern end of Hudson. All of the funds for this replacement ambulance will come from the Ambulance Capital Reserve Fund which was originally established in 1994. This Warrant Article has no impact to the tax rate and as the Moderator stated, the Board of Selectmen recommended this Article 5 – 0. The Budget Committee recommended 10 – 0. Thank you.

Moderator Inderbitzen

Thank you. We'll now open Article 15 – the ambulance replacement to discussion, questions, comments, or amendments. Everyone is comfortable. As long as you're not sleeping. Thank you. I will close the discussion on Warrant Article 14.

Article 15 – Funding 3 Capital Reserve Funds from Unassigned Fund Balance. Shall the Town of Hudson vote to raise and appropriate the sum of \$357,000 of which \$119,000 will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established, \$119,000 to be added to the Recreation Field Construction Capital Reserve Fund previously established, and \$119,000 will be added to the Major Repairs to Town Buildings Capital Reserve Fund previously established? This sum to come from the June 30, 2016 Unassigned Fund Balance. No amount to be raised by 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 10 – 0)

I'll recognize Selectwoman Routsis to present Article 15.

Angela Routsis, Selectwoman

Warrant Article 15 seeks to appropriate \$357,000 to put funding into three existing capital reserve funds: the Communications Equipment and Infrastructure Capital Reserve Fund, the Recreation Field Construction Capital Reserve Fund, and the Major Repairs to Town Buildings Capital Reserve Fund. Each fund will receive \$119,000. This appropriation is coming from the general fund surplus. This amount represents the net proceeds from the sale of three tax deeded parcels of land that were sold in 2016. The proceeds from these sales were added to the town's general fund surplus. There is no tax impact for this Warrant Article. The Board of Selectmen have recommended this Article 5 – 0 and the Budget Committee has recommended this Article 10 – 0. Thank you.

Moderator Inderbitzen

Thank you. We will open Article 15 to questions, comments, amendments.

Shawn Jasper

Thank you Mr. Moderator. I rise in support of this Article. This is not something we traditionally see because that dreaded Department of Revenue Administration actually fouled this up by saying we could no longer do it the way we had always been doing the funding of capital reserves through the budget. There is a Bill whittling its way through the House that would straighten this out so we could go back to funding capital reserves the way we've done it. When you establish a capital reserve and the voters approve of it, it should be done through the voting process which is how we've done in and the ambulance fund was one that I think that was established in the 1970s and always budgeted for through the budget process. Suddenly after all these years they said we couldn't do it. We're going to try to fix that so you don't have to see a warrant article like this because we do have many capital reserve funds which we had been funding. I fought with them and lost that fight but hopefully we will get it straightened out. Please support this Warrant Article.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 15 to add funds to the three capital reserves. Any discussion? If not, I'll close the discussion on Warrant Article 15.

Warrant Article 16 – Create a Capital Reserve Fund for Library Improvements. Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and renovating the building, and replacing, and repairing capital equipment at Hudson Libraries and to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Hudson Library Board of Trustees as agents to expend from this fund? (Recommended by the Board of Selectmen 5 – 0)(Recommended by the Budget Committee 7 – 3)

I'll recognize Selectman Luszey to present Article 16.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. As you said, this Warrant Article 16 would establish a capital reserve fund with a purpose of improving and renovating the buildings and replacing and repairing capital equipment for the Hudson libraries. The Library Trustees did propose this Article and they would be the agents to expend from this fund. This Warrant Article has no tax impact and it was recommended by the Selectmen 5 – 0 and the Budget Committee 7 – 3.

Moderator Inderbitzen

Thank you. I will now open Warrant Article 16 to comments, questions, and concerns.

Shawn Jasper

Thank you Mr. Moderator. I think this does fall under comments and concerns. This is almost two separate capital improvement programs. Certainly I can see where repairing capital equipment is something that the Library Trustees would need to have control over so that if something goes down in the middle of the year they could replace that. A little bit more concerned about the wording of "improving and renovating the building". "Improving" is a very broad word and I don't think that I have ever seen that used in any of the things that we have done in this way. My question is does this mean additions to the buildings because if it does mean addition to the buildings, then I think that needs to be under control of the voters here not under the Library Trustees. For the record, and this may become an issue now, not 10 years from now but perhaps 20 years from now what does this mean? Is it our intent that this means to allow the Library Trustees if they have enough money to put an addition on the building? I don't think there is any other building that has ever had an addition put on it without the express vote of the voters of the Town of Hudson. So it needs to be clarified or amended in my opinion. I cannot support it with this current wording as ambiguous as it is right now.

Moderator Inderbitzen

Thank you. Would someone yield to the question about the intent of the purpose of improving the library? Does someone have a yield to that? They'll have to. That's a question that was brought up.

Thaddeus Luszey, Chairman

I would ask the Library Trustees to follow up but my understanding when we had the conversation is they could do an addition based on the conversation. Our intent is improvements would be the physical footprint, no additions but I don't believe that it would prohibit them from doing an addition the way it is currently worded. I think for the record I would like to hear from the Library Trustees their intent.

Robin Rodgers

Hi. Robin Rodgers, 16 Mountain View Drive, Hudson. I'm the Chairman of the Library Trustees. As far as improving and renovating the building, improving is pretty broad like Mr. Jasper said and it would encompass an addition if that's what's needed and if there is enough money in that fund. The fund is being set up so that we can be proactive in keeping the library at maintaining its level of professionalism and architect. We all don't want it to just disintegrate in any way. So we want to have a proactive money fund set up that if something goes wrong we can fix it.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 16?

Thank you. Further discussion on Warrant Article 16?

Ted Trost

Ted Trost, 63 Rangers Drive. I'm very much in favor of capital reserve funds for these purposes. I believe that a lot more work needs to be done to this particular wording of this Warrant Article for it to be palatable to me. I'm one of the Budget Committee members who voted against it in its current state but I hope to make some changes that I can end up recommending its approval by the voters.

The first amendment that I'm going to make at this time...

Moderator Inderbitzen

You're rising for an amendment?

Ted Trost

I am indeed. To insert the words "exterior signage, grounds, driveway, and parking areas" after the word "building", and to insert the word "for" immediately prior to the word "replacing" and change the "and" that appears before "repairing" to "or". I'll let that stand for now.

MOTION BY TED TROST TO INSERT THE WORDS "EXTERIOR SIGNAGE, GROUNDS, DRIVEWAY, AND PARKING AREAS" AFTER THE WORD "BUILDING", AND TO INSERT THE WORD "FOR" IMMEDIATELY PRIOR TO THE WORD "REPLACING" AND CHANGE THE "AND" THAT APPEARS BEFORE "REPAIRING" TO "OR".

(Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and renovating the building exterior signage, grounds, driveway, and parking areas, and for replacing or repairing capital equipment at Hudson Libraries and to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Hudson Library Board of Trustees as agents to expend from this fund?)

Moderator Inderbitzen

Do we have that that we can put it up on the screen? While they're doing that, this is the first amendment. Let me read it again.

To add after building "exterior signage, grounds, driveway, and parking areas", and adding the word "for" replacing and striking "and" and adding "or repairing capital equipment".

That was an amendment. Is there a second?

MOTION BY TED TROST, SECONDED BY SHAWN JASPER, TO INSERT THE WORDS "EXTERIOR SIGNAGE, GROUNDS, DRIVEWAY, AND PARKING AREAS" AFTER THE WORD "BUILDING", AND TO INSERT THE WORD "FOR" IMMEDIATELY PRIOR TO THE WORD "REPLACING" AND CHANGE THE "AND" THAT APPEARS BEFORE "REPAIRING" TO "OR".

ON THE QUESTION

Ted Trost

So I believe just including the word "building" in this original Warrant Article is too restrictive and I would like to see this Warrant Article be able to be used in the future for other projects that I believe encompass the original intent of the Warrant Article. If we just say "building", they may not be able to use it say the parking lot needs to be repaved down the road or the signage gets taken out for weather reasons or whatever. We might want to be able to use this fund for those purposes.

Moderator Inderbitzen

Thank you. Discussion? We are now on the amendment to change those words. On the amendment, anyone else to speak on the amendment?

Roger Coutu, Selectman

I certain respect what Mr. Trost is trying to do but I have a little bit of confusion with the wording. Up front it says after RSA 35 – for the purpose of improving and renovating “the” building. Then you go down two lines and it says something about the buildings.

Moderator Inderbitzen

Hudson libraries.

Roger Coutu, Selectman

Hudson libraries. That’s multiple buildings. There’s a conflict there. I think we need to change one or the other.

Ted Trost

I’d like to point out that that is not within the scope of my amendment but I will be addressing that discrepancy in a future amendment.

Moderator Inderbitzen

Thank you. Further discussion on the amendment? Anyone else wish to discuss the amendment? If not, are you ready for a vote on the amendment? To add the wordings after building – “exterior signage, grounds, driveways and parking areas” and add the word “for” replacing and change “and” to “or” repairing capital equipment.

Those of you who are in favor of the amendment, please raise your voting cards. Thank you. Those opposed please raise your voting cards. The ayes have it. The amendment passes.

MOTION CARRIED

We are now back on Article 16 as amended with those changes. Any further discussion on Warrant Article 16?

Ted Trost

I’d like to make another amendment. Replace the words “Hudson libraries” with “the George H. and Ella M. Rodgers Memorial Library”.

MOTION BY TED TROST, SECONDED BY SELECTMAN ROGER COUTU, TO REPLACE THE WORDS “HUDSON LIBRARIES” WITH “THE GEORGE H. AND ELLA M. RODGERS MEMORIAL LIBRARY”.

Moderator Inderbitzen

The second amendment is to now to strike the word “Hudson libraries” and insert the words “the George H. and Ella M. Rodgers Memorial Library”. Is that clear to everyone? Mr. Trost to speak to your amendment.

(Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and renovating the building exterior signage, grounds, driveway, and parking areas, and for replacing or repairing capital equipment at ~~Hudson Libraries~~ the George H. and Ella M. Rodgers Memorial Library and to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Hudson Library Board of Trustees as agents to expend from this fund?)

ON THE QUESTION

Ted Trost

So there continues to be a lot of debate in this town over the role of the Hills Memorial Library which I believe would be encompassed by the original warrant article as it was originally presented. This debate continues. I'm one of the people who is very unclear as far as whether this is of any value to the town at all and whether we should be keeping it or not. I do not believe this capital reserve fund should be established for the Hills Memorial Library to only be for the Rodgers Memorial Library. I think that we definitely need to make sure that we have a capital reserve set up to maintain that great building and for the services that are within it. I don't think that we want to be setting aside money for a building that we're not even sure we want to be keeping as a town.

Moderator Inderbitzen

Thank you. Further discussion on amendment #2 adding in those words.

Shawn Jasper

Thank you Mr. Moderator. I do support the amendment and while I do differ with the maker of the motion on the issue of the Hills Memorial Library, I happen to be a great supporter of that building and think that it is an important part of the heritage of the Town of Hudson. I would agree that we shouldn't be mixing the two issues. We have a public library which has a specific purpose and then we have another building which while it is important I believe to the Town of Hudson shouldn't be part of this. We should decide that issue separately. I fully support the amendment.

Moderator Inderbitzen

Anyone wish to speak to that amendment?

Kara Roy

Kara Roy, 46 Marsh Road. I'd like to speak in opposition to this amendment. The fact of the matter is the Board of Library Trustees does have purview over that Hills Memorial Library right now. Until that changes, we have an obligation that's expressed in a trust document to maintain that building. The other issue would be looking at the future. None of us can predict the future so we don't know if at some point there will be a different building that is associated with the Library or buildings. To look into the future, we should be able to create a capital reserve fund that will continue in perpetuity if you will to support the improvement and renovation of any library buildings. Thank you.

Moderator Inderbitzen

Thank you. Further discussion on the amendment to Warrant Article 16 the capital reserve establishment for library improvements?

Eric McDowell

Eric McDowell, 24 Oban Drive. I'm here in support of Ted's motion for a variety of reasons. One the library itself in creating this capital reserve fund, it should be used for the library which as of today is the George H. and Ella M. Rodgers Memorial Library. As mentioned, the Hills Memorial Library while a great historic building is not currently used as a library itself. There's a lot of discussion around what its purpose is, kind of who's funding it and how it's supported. As seen in other town capital reserve funds, we do have a major repairs to town buildings capital reserve fund. In the event something happens to the Hills Memorial Library, that fund and other funds can be used to repair that building so that this warrant doesn't necessarily have to have that language. I'm in support of this singular library wording that's used here.

Thank you. Further discussion on amendment #2 to add the strike out “Hudson libraries” and add the words “George H. and Ella M. Rodgers Memorial Library”. Any further discussion? If not, are you ready to vote? The amendment is as you see it up there add those words, make it a singular library. Those of you in favor of the amendment please raise your card. Those opposed, please raise your cards. The ayes have it. The amendment passes.

MOTION CARRIED

We’re now back on Article 16 capital reserve fund for library improvements establishment as amended twice.

Ted Trost

I just want to point out I’m making these amendments separately because they cover different issues. It was pointed out to me I could make these as a single amendment but they address separate issues.

I wish to make a third amendment at this time. To strike the words “and to further appoint the Hudson Library Board of Trustees as agents to expend from this fund”.

MOTION BY TED TROST, SECONDED BY SHAWN JASPER, TO STRIKE THE WORDS “AND TO FURHTER APPOINT THE HUDSON LIBRARY BOARD OF TRUSTEES AS AGNETS TO EXPEND FROM THIS FUND”.

(Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and renovating the building exterior signage, grounds, driveway, and parking areas, and for replacing or repairing capital equipment at Hudson Libraries the George H. and Ella M. Rodgers Memorial Library and to raise and appropriate the sum of \$1 to be placed in this fund ~~and to further appoint the Hudson Library Board of Trustees as agents to expend from this fund?~~)

ON THE QUESTION

Ted Trost

The creation of this capital reserve fund I believe is the first step in an excellent planning process to be prepared for things that may come down the road that cost a lot of money that we may not want to have a huge impact on all at once. I believe the second part in planning is anticipating what those needs must be and I believe it should be left up to the voters where the priorities lie within this town and when to withdraw money from this capital reserve fund. I’m confident that other people will make the argument that emergencies arise but as Mr. McDowell pointed out a little while ago, there are other capital reserve funds that could be used if there are emergency crisis that are under the control of the Board of Selectmen, especially with the possibility that this fund could be used for adding addition to the library. That decision should also be left to the voters.

Moderator Inderbitzen

Thank you. To speak on the amendment.

Shawn Jasper

Thank you Mr. Moderator. I rise in support of the amendment. I want to point out that the maker of these motions and I did not confer on any of these. We just happen to be in agreement. As I said, I have a great deal of concern about the issue of allowing additions to the building being made without the approval of the voters. I think that if the Trustees feel strongly at some point when there’s actually more than a dollar in here, they could split this capital reserve fund in the future but I think we need to start in this direction with the fact that it would be the voters who would control this due to the multi-purpose of this article. I would urge you to support the motion and if in the future there is a need and there is money in there, this can be easily split at that time. Thank you Mr. Moderator.

Moderator Inderbitzen

Moderator Inderbitzen

Thank you. Further discussion on amendment #3 to strike the Hudson Library Board of Trustees as agents to expend.

Robin Rodgers

I guess I have a question. Robin Rodgers, 15 Mountain View Drive. If you take away the ability of the Trustees to expend the money then it's just the voter? It would have to come at a once a year situation where we would have to ask the voter to use this money. Is that correct?

Moderator Inderbitzen

Right. You would have to use a warrant article at an annual town meeting to remove funds from that capital reserve fund to expend. Yes.

Robin Rodgers

And they're putting that as a block to an addition is that what I'm understanding?

Moderator Inderbitzen

Well I'm not sure what their intent is but this would take the agents to expend would then be the voters not the Library Trustees.

Robin Rodgers

Well I guess I'm in opposition of that. I'd like the Trustees to maintain control and money situations concerning the library as we certainly do now.

Moderator Inderbitzen

Thank you. Further discussion on amendment #3? Anyone else wishing to speak? If not are you ready to vote? If you are in favor of amendment #3, please raise your voter cards. Thank you. Those opposed please raise your cards. The ayes have it. Amendment #3 passes.

MOTION CARRIED

We are now on Article #16 as amended – the establishment of a capital reserve fund for library improvements. Any further discussion on the establishment of the capital reserve fund? If not, we will close the discussion on Article 16.

MOTION BY SHAWN MURRAY, SECONDED BY THADDEUS LUSZEY, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLES 10, 11, 12, 13, 14, 15, AND 16

Moderator Inderbitzen

If you are in favor of restricting reconsideration please raise your cards. Thank you. Those opposed, raise your cards. Thank you. The ayes have it. Articles 10 through 16 are restricted.

MOTION CARRIED

Article 17 - Discontinue Old Capital Reserve Funds. Shall the Town of Hudson vote to discontinue the following Capital Reserve Funds: Cable Access Center (TV) CRF created in 2001; Future Senior Center CRF created in 2009; the Library Expansion CRF created in 1987; Lowell/River Road CRF created in 1989; Merrifield Park Pond CRF created in 1992; and Merrimack River Boat Ramp CRF created in 1995. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town of Hudson's General Fund Unassigned Fund Balance. The purposes of the above Capital Reserve Funds are no longer valid so a majority vote is needed to discontinue them. No amount

to be raised from taxation. (Recommended by the Board of Selectmen 5 – 0)(Recommended by the Budget Committee 10 – 0)

I'll recognize Selectwoman Routsis to present Article 17.

Angela Routsis, Selectwoman

Warrant Article 17 would discontinue 6 capital reserve funds whose purposes are no longer valid. The Trustees of the Trust Funds have proposed this Warrant Article. The balance of the six funds is approximately \$73,000. The balance in these funds will be transferred to the Town's general fund unassigned balance. This Warrant Article has no impact on the tax rate. The Board of Selectmen have recommended this Article 5 – 0 and the Budget Committee has recommended this Article 10 – 0.

Moderator Inderbitzen

Thank you. I'll now open Article 17 to discuss, questions, comments, amendments. Anyone wish to discuss Article 17.

Jane Bowles

Jane Bowles, 57 Hazelwood Road. I'm glad to hear the total amount but I would like to have each of the six amounts and who is the agents to expend currently on each of these accounts or capital reserve funds.

Kathy Carpentier, Finance Director

The cable access center has approximately \$33,000 and it's the voters who are the agents to expend. The library expansion capital reserve fund has less than \$1,000 and it is the Library Trustees. Lowell Road capital reserve fund has \$4,000 and it is the voters. Merrifield Park/pond is \$2,000 and it is the Board of Selectmen. The Merrimack River boat ramp is \$20,000 and it is the Board of Selectmen. The future senior center is \$14,000 and it is the voters.

Jane Bowles

For the library expansion capital reserve funds – it's the Library Trustees are the agents to expend as the town. Can they vote to disband that fund?

Moderator Inderbitzen

Yes they can. The people who spend the money doesn't have to be the town. The capital reserves are under the control of the town. They can make them or discontinue them at any time.

Kathy Carpentier, Finance Director

By the town you mean the voters. The voters establish capital reserve funds and the voters also discontinue funds no matter who the agents to expend are.

Jane Bowles

Thank you.

Moderator Inderbitzen

Further discussion on Warrant Article 17 – discontinue old capital reserve funds. If not, we'll close the discussion on Article 17.

Article 18 – All Veteran's Tax Credit. Shall the Town of Hudson adopt the provisions of RSA 72:28-b, All Veteran's Tax Credit? If adopted, the credit will be available to any resident, or the surviving spouse of any resident, who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an

I'll recognize Selectman Luszey to present Article 18.

Thaddeus Luszey, Chairman

Thank you Mr. Moderator. Warrant Article 18 would expand the eligibility to receive the Veteran's tax credit to all qualified Veterans and not just those who served during a defined war period. The New Hampshire Legislature passed this law which allows all communities to adopt the all Veteran's tax credit effective 2017 property tax year. All qualified Veterans with the 90 days of active service or more who were honorably discharged may apply for the tax credit with no war defined periods or as a predefined requisite. The Veteran's tax credit is currently \$500 per year. There are currently 905 Veterans or surviving spouses currently receiving the tax credit in Hudson. It's estimated at approximately 500 more Veterans may receive this credit if this Article is passed. Again this Article would take effect in the 2017 property tax year if it is passed. The Board of Selectmen has recommended this 5 – 0. Thank you.

Moderator Inderbitzen

Thank you. I'll now open Article 18 for discussion, questions, or comments. Anyone wish to discuss Article 18? Is anyone just as confused as I am about it? These tax credit issues to me are very confusing. Maybe because I don't get any of them yet.

Ed Duchesne

My name is Ed Duchesne. I just have a question as to who would this apply to. I happen to be a Veteran receiving that credit and it's a wonderful thing but who is not covered under the current regulations?

Thaddeus Luszey, Chairman

The government defined a number of war periods like Korea, Vietnam, the Iraq War, the Gulf War. If you were in the service during the time when we were not actively participating in any of those, you're not covered under this. So not all Veterans are created equal right now in terms of tax credits. This here levels that playing field. All Veterans. If you served in the United States armed forces honorably, you'll be eligible for this tax credit.

Ed Duchesne

Thank you.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 18. If not, we will close the discussion on Warrant Article 18.

Warrant Article 19 – Establishment of Benson Park User Fees. Shall the Town of Hudson vote to authorize the Board of Selectmen to establish user fees for Benson Park? This article is advisory only. (Recommended by the Board of Selectmen 5 – 0)

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

Roger Coutu, Selectman

Thank you Mr. Moderator. Like you, I'm glad we're at Warrant Article 19. It's the end of the day once we get through this I hope. Warrant Article 19 clearly specifies that this is an advisory warrant article. By advisory it means that it's not necessary for the Board of Selectmen despite how the vote would go for establishing user fees or not establishing user fees. We are not bound by this warrant article. We can do as we wish which we would hope would be in the best interest of the town. I serve as a liaison for the Board of Selectmen on the Benson Park Committee and in that capacity, there has been much discussion that I heard relative to the pros and cons of having these fees. I understand that as citizens of the Town of Hudson where the park is located you might feel that you're paying taxes. You're supporting the park. Why should I pay a fee?

citizens of the Town of Hudson where the park is located you might feel that you're paying taxes. You're supporting the park. Why should I pay a fee?

There are other considerations on the opposite side. It is a gem. It's a jewel in our community. It attracts an awful lot of people. It's whether or not we feel that as tax payers we can continue to afford to pay ourselves for the renovations and maintenance of that park. Would it not be fair to have a user fee so that all peoples pay for the use of the park? I myself that coin flips every day. It's going to be a very difficult question for me to answer. I hope that between now and election day someone enlightens me or a lightbulb goes off in my head and says yes it's a yes vote or a no vote. I know it's only advisory but I think the Board would take very seriously an overwhelming vote by the voters. Please give this due consideration. I'm sure that Speaker Jasper will illuminate some of you and I hope he illuminates me but I doubt it.

Shawn Jasper

Thank you Mr. Moderator and I certainly hope to help Selectman Coutu out in his dilemma. I rise as the Vice-Chairman of the Benson Park Committee and a member of the Board of Selectmen which was involved in purchasing the park. As a matter of fact we took possession of the park eight years ago in January. I will never forget exactly when the day was because it was my 50th birthday that we actually got the deed and turned the check over. This is a case of if you build it they will come and they have. We are years ahead of where I thought we would be with this park due to the overwhelming support of the volunteers and the absolutely fantastic work of the Hudson Highway Department. It's an incredible park.

I'm going to ask you to think about this. New Hampshire is a State that to a large degree is built on user fees. How would you feel – we have a State highway system that is run primarily on the gas tax. How would you feel if every time somebody from out of State filled up their gas tank they were exempted from that tax and only New Hampshire people paid for the roads? I can tell you that 40 percent of the money we get from the gas tax comes from people out of State. How would you feel if every time you went out to have a meal you paid that nine percent rooms and meals tax but everybody who came from out of State was exempted from that rooms and meals tax? I don't have the percentage for you on that one but it is a huge number.

So what we've done here in Hudson we knew we were creating a State Park. We got it for \$166,000. We knew that. We didn't know the usage. We didn't know where the people would come from. The park is being worn out now because the usage is overwhelming and we let everybody from the world come in and use that and the only people who are paying for it are the taxpayers of Hudson. The only way to stop that is to have a user fee. Now we can't have a differential for residents of the Town of Hudson but we can have a gate fee but we could also have for anyone in State we could have a year round pass. The Board of Selectmen could set that at \$5, or \$10, they could do family passes but everybody who came there for a one-time usage or came a couple times of year or particularly those who came from out of State could pay towards that maintenance of that park. So the question here is are we going to have this State Park and be the only ones who pay for it or are we going to say that other people whether they come from Nashua, or Windham, or Massachusetts, or Arizona are they going to pay something for that park?

I don't think there's a question in my mind that taxpayers of Hudson should not be the only paying for that park. This gives the Board of Selectmen the ability to create a fee structure which is fair to us. It wouldn't be double taxation hopefully because whatever came in, and there would be a lot of money coming in from people from out of town that would be paying for it. So there would be a reduction in what we're paying in our taxes now. I believe that that park can be self-sustaining even with what it would cost to collect the fees because of the usage. I've gone by there in January and we probably wouldn't be collecting in January but it is used all the time. There is a model that can make this work for the taxpayers of the Town of Hudson and there should be no doubt in anyone's mind right now that what we are doing right now does not work in the best interests of the taxpayers of the Town of Hudson. Thank you Mr. Moderator.

Moderator Inderbitzen

Thank you. Further discussion on Article 19?

Kara Roy, 46 Marsh Road. I just have a couple of questions. One – do we have any estimates of what revenue would be raised by implementing these fees and two – what would be the cost of administering a fee schedule? Does anybody have that information?

Shawn Jasper

I'm yielding again as the Vice-Chair of the Benson Park Committee. We have looked at models and the model we looked at assumed that from Memorial Day into October or November there would be staff there to collect those fees seven days a week. That model does not work and I would never expect that it could. I would expect that there would be a model that would start earlier in the year when we would be collecting fees only during the weekends at about the time school went out until school goes back in. We could collect during seven days a week. The answer is we don't have an exact model. The Board of Selectmen have to approve and at this point they're looking for impact that they want to go forward. Nobody is going to be willing to put in the work to try to develop this if we don't know that there is a willingness to put this in.

I am sure that if the voters say yes, the Board of Selectmen are going to look at this carefully and if they can't develop a model that makes sense, then they wouldn't implement it because I know they're smart people and they wouldn't put a money loosing proposal into place. If they did put something in which looked positive, tried it for a year and it failed, well then you wouldn't continue with it. What we know is right now if we do nothing 100 percent of the cost will be on the taxpayers and that certainly does not make sense. Thank you Mr. Moderator.

Moderator Inderbitzen

Thank you. Further discussion on Warrant Article 19?

Joan Plummer

Joan Plummer from 30 Baker Street. As a person who goes to the park, my husband and I or I go at least five times a week. We adore it. When we moved here we were really proud that there was Benson's and we could always show relatives from North Carolina that oh yeah we have this really wonderful thing in New Hampshire that you wouldn't suspect. I feel the same way now but it is such a beautiful park. I fail to see the overuse and the volunteerism is just amazing. I am loathe to vote for this when we don't have any idea of what the Board of Selectmen will select. Do the voters get to vote on what you intend to do with the user fees?

Moderator Inderbitzen

The issue of user fees is strictly the responsibility of the Board of Selectmen. They do not have to get a public vote. They're coming out for an opinion vote so that they know how the voters feel about it before they move forward. It's their responsibility. They have that responsibility for fees like they do for registration fees, for baseball, and all of that. The use of town property – rental fees. That's all under the purview of the Board of Selectmen.

Joan Plummer

Thank you.

Moderator Inderbitzen

Further discussion?

Leo Bernard

Leo Bernard, 3 Bungalow Ave. 9/11 we do all kinds of – 9/11 we have a lot of people. Are we going to charge a fee for everybody coming to the 9/11?

Roger Coutu, Selectman

Mr. Moderator I respect what you said previously and I'm going to reiterate as best I can. This is a question that's being put before the voters so that we can get a feeling from you whether or not you want us to apply user fees to the park. It doesn't mandate that we do it and it doesn't mandate that we don't do it. If the vote was 50/50, we're going to have this discussion amongst ourselves whether or not we want to go in that direction.

The fees that will be established if that's the direction we go, we're going to have some healthy discussion on what is appropriate. You've heard Speaker Jasper say that we might implement a family package fee – a ticket you pay a minimum fee once a year and you have access to the park all summer long. We may have fees for groups. One of the biggest problems we're having right now and we're trying to control is the group usage. On one occasion we had three buses from a school in Massachusetts unloading at the park. Once they were in the park, they took over the playground and they run amuck. I can appreciate one of the speakers saying well I really don't notice any difference in the park. It's as beautiful today as when I moved in. I think it's as beautiful today as when I first walked it as well.

What we don't see is what goes on behind the scenes. What our volunteers do early in the morning before the larger crowds or groups come in. All the work that they do to clear the mess, to clean the toilets when they're not cleaned properly, to pick up the debris when the Highway Department goes in and removes broken and fallen trees and branches. Those are all things that can't be done when there are large crowds in there. All of these things cost money and that's why we're having the discussion of whether or not user fees would be applicable in order to ease the burden on the Hudson taxpayer. To talk about right now how much the fees are going to cost, who we're going to charge. If we're going to have a user fee, everyone is going to pay it. That's the way the deed reads. We can't exempt people from paying a fee however, we can have user fees that are reasonable for families. We're going to look at how many people in Hudson use it versus the people from out of Hudson that use it or out of State. There is so many implication to establishing user fees. It's going to be difficult. It's going to take a lot of work. I'm willing to spend the time. I haven't heard any member of the Board of Selectmen say they wouldn't spend the time if there's an overwhelming support to do this. Asking how much and who – it will be everybody and how much will be determined by the Board if that's the direction we want to go in. Does that answer our question?

Moderator Inderbitzen

The question is Selectman Coutu is special events. That would be up to the Board of Selectmen whether they would do a special event and just open it up to anybody.

Roger Coutu, Selectman

That's correct.

Moderator Inderbitzen

I think they'd have that option to do that if...

Roger Coutu, Selectman

That's correct just like we do the Community Center. It's a piece of property that we own. There are certain people who would want to use this center for a profit purpose and we would charge them a fee to use the center to cover our costs of cleaning, setting up but then if it is someone within the community like we do for AA, every Christmas time they use the facility to help their populous and we don't charge them a fee. It's left as clean when they leave as they did when they came in. We don't charge them a user fee because it's a good community event and it helps the people who are indigent and in need. I think we're going to have that same mentality when we decide whether or not we're going to establish fees.

As far as 9/11, we have fishing derbies for young kids that are sponsored by a nonprofit agency that comes in and all of the kids get a free fishing pole. They get their pictures taken, and goodies, and food is provided for them. Would it be fair to charge them a fee because they're providing a healthy, recreational activity and a learning experience for children? Those are the kinds of things we have to weigh. On that one, I would have to say it makes sense to say no we're not going to charge them a fee.

I think it's going to be written in such a fashion. We might model some of it after the way we do the Community Center but we have to think of the populous as a whole. We have to think of the park as a whole and we also have to factor in what is it going to cost to collect the fees.

Jim Barnes

Jim Barnes, 3 McKinney Drive, currently Chairman of the Benson Park Committee. I think as some of the questions are really a bit premature how are we going to use the money? Exemptions? The Committee has taken a look, a brief look at what kinds of fees could these be. Basically there's three classes of fees that we've looked at.

One is just a per user fee. If you come into the park you would have to pay something. An alternative would be to have a parking fee. You could park in the parking lot. You could just pay per vehicle. Then you don't have to worry about collecting fees from an individual as they come in. Or we could just charge for groups – large groups of people who want to come using it for a wedding, or use it for a company outing, or some kind of school function. Then we have the events that we've been talking about – 9/11 Memorial, the Last Cast Fishing Derby, the Easter egg hunt in the spring. So there are a lot of things like that. All of this, the devil is in the details as someone previously on the Board of Selectmen would always say.

There are a lot of things to be worked out here. How do we collect it? When do we collect it? So there's just a lot of things that need to be worked out. What we're looking for here is some kind of sense from the public – the voters in Hudson – would any of this be supported? We're not mandating collecting anything at this point. We're looking at possibilities of raising funds from this park. Thank you.

Moderator Inderbitzen

Further discussion?

Phyllis Appler

Phyllis Appler, 62 Glen Drive. I'm pretty much opposed to charging fees for just coming in to the park for the day. Benson's is a very special place. It's a very unique place and it's not a place that is held in the memories of just people from Hudson. It's a part of the memory bank of people from all over New England and beyond. I think it's very important that they be able to come here and walk on those paths and try to figure out where the hippopotamus used to be. So I don't think that charging for those people to just come in. If I want to go and take a walk in Mine Falls Park, if I want to have a picnic in Greeley Park, I don't pay for that privilege and we are neighbors to other communities and I think that charging a fee for this is probably inappropriate. But if you want to volunteer when it's volunteering season on that second Saturday of the month, go to the website and check and come in and pay that way. Thank you.

Moderator Inderbitzen

I, too, miss the animals. I had some thoughts about what we could do with politicians to kind of bring that back.

Ed Duchesne

Just out of curiosity, I read an article in last night's Hudson paper that Selectman Ted Luszey that it costs us \$47,000 a year. How much does that really represent on the tax rate to the average home?

Moderator Inderbitzen

Two cents.

Ed Duchesne

Two cents a year. I think I can afford that.

Thank you.

Shawn Jasper

Thank you and I would agree. The \$47,000 we can afford. We can't sustain that park at that rate. That's the problem. It's growing. We don't have bath facilities. The Highway Department is needing to put more and more time in there and I will tell you that the number of volunteers is falling off rapidly. It's fun to build things. It's not nearly so fun to maintain those things. We're into the maintenance phase and that's going to take more to maintain that park.

I would not suggest that we close the park to people from out of State but I shouldn't have to pay for their enjoyment. There's no reason why we're paying and they come in and say hey I want to come in and look around. Okay pay \$5. Really? It's just not unreasonable to expect us to maintain the memories of everyone who ever went to Benson Park for free. We can all pay for that because it's not going to be two cents forever. We need bath facilities in there. There is going to be people maintaining that as the park usage gets more. We're going to have essentially the need for park rangers in there because we're seeing more things.

The Highway Department is seeing things going on in there. In the mornings they have to go in and literally rake the trash off building roofs because people are throwing the stuff in there. They've got to pick all of this stuff up. We need people in there who are going to be paying attention to what's going on. This winter we're seeing benches dragged out into the ice and in some case put in the water ways. We have to be sensible about this. It's not going to hurt us as individuals if the Selectmen handle it correctly and I know they will. If the voters say yes to this, let's not close our eyes to the reality that this is not sustainable at this rate. Thank you.

George Hall

George Hall, 18 Par Lane. I think I'm generally opposed to the fees but I think before – I think you need to put it in perspective for the voters. I've heard a Selectman talk about how much energy and efforts the Highway Department puts into maintenance there. I think it would be helpful to know how much that is in dollars or is that where the \$47,000 comes from. I don't know. I'd hate to find out that after we start charging fees, we'll find all the places that people decide to walk in in locations where you don't collect the money and how much we're going to spend in fencing. I could see if parking is the way we collect money. What if your merchants on 102 or Central Street are complaining about how many cars are in their parking lots – Burger King and the other merchants in that area. Greeley Park and all the other merchants that people are going to park wherever they think they can. Are we going to put parking signs on all the streets around there? How much time is the police going to spend handing out tickets?

I think there's an awful lot of down side. I hear all the issues and concerns of the vandalism and mistreatment of the park. It would be helpful to know just what we are spending. I'm sure you don't know. The volunteers are putting in an awful lot of effort in. If that volunteer rate is falling off, what are we going to make it up with? I think there's an awful lot and I know that all you people have spent time thinking of all these things but I think we need to try to put a dollar value on what it is that we're going to be collecting. I can see that quite a few people use that park in the winter time but is there enough use to justify somebody collecting money. The easiest way out is to close the park because it cost more to collect it than we're going to receive. So we're going to close the park for 2 or 3 months of the year. When you have winter that's a lot of snow fall, not many people are going to use it but last year and this year, there hasn't been that much snow. How many people use it? Is it justified to collect the fees? I think there's a lot of thought that needs to go into it and I know you've put enough. Put some in but is it enough. I'd be cautious as to what the repercussions are for charging money. Thank you.

Thaddeus Luszy, Chairman

If I may to reiterate. This is an advisory Warrant Article. We're just asking the voters their opinion. You can see what's going on here today just with this small crowd. You have some that are in favor of it. Some that are opposed to it. This year the Highway Department is going to be putting utilities in because of a warrant article that was passed last year. I think it was like \$98,000 for water, and electricity, and sewer. That's money that we're going to spending in the budget that's coming out of the Highway Department budget to do that work because that's how that warrant was constructed to keep the cost of putting those utilities in.

There is real costs being born by the town today. We as Selectmen we get the phone calls from taxpayers that may not be using Benson's or maybe using Benson's and don't want to pay for the cost of having all of the non-residents. Quite frankly that's what I hear is you drive by and over 50 percent of the cars are from out of State or the bus loads of kids from some other community. Those are the concerns. Really all we're asking for is direction by the voters how do you want us to deal with this. Do you want us to spend time and energy in putting a plan together on how that might be or we'll keep it as is and we'll figure out as we go.

Moderator Inderbitzen

Discussion on Warrant Article 19.

Shawn Jasper

I just want to try to answer two questions that were asked. The park cannot be closed for three months. That's a deed restriction. The Board can establish hours. The park has to be opened year round so that question. It would not make sense to try to collect fees year round. The Board would look at I am sure when the peak times of use are, collect these then, and the rest of the time it could be open. There is nothing that says once you establish fees those have to be 365 collecting 365. So this is a management issue but yes people could sneak in and I can tell you right now anybody who lives in town when Benson's Wild Animal Farm was open, people snuck in then. Did you all read the story about the guy who didn't want to pay the fees to go see the tiger and he jumped the fence? He and the tiger are gone now.

Matt Keller

Matt Keller, Cedar Street. I rise to move the question please.

MOTION BY MATT KELLER, SECONDED BY GEOFFREY KEEGAN, TO MOVE THE QUESTION

ON THE QUESTION

Moderator Inderbitzen

If you cut off debate, you're ready to cut off debate you would vote in favor of moving the question. It's a two-thirds. If you still want to hear some more discussion and have some more discussion on it, then you would vote no. Are you ready for the question? Those in favor of cutting off debate please raise your cards. Those opposed to cutting off debate. There's a few but it's a clear two-thirds. The ayes have it. We will cut off debate which means that we will close the Warrant Article 19 for discussion.

MOTION CARRIED

That is the end of our meeting. I want to thank everyone for being here. I want to remind you you have a vote in March – March 14th to vote on all these warrant articles plus those people who have signed up for your vote for election for public office. Thank you to the Juniors for the food and cable for making this all possible, my Clerk for recording everything.

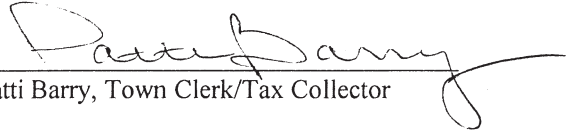
10. ADJOURNMENT

MOTION BY SHAWN MURRAY, SECONDED BY MALCOLM PRICE, TO ADJOURN

All those in favor of adjournment signify by saying aye. Those opposed. Thank you. We are adjourned. The meeting is adjourned at 11:45 a.m.

MOTION CARRIED

Transcribed by Donna L. Graham


Patti Barry, Town Clerk/Tax Collector



TOWN OF HUDSON MODERATOR



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

PUBLIC NOTICE HUDSON TOWN & SCHOOL ELECTIONS

March 13, 2017

After consultation with town officials including the town attorney, this is official notice that the Hudson Town and School Elections scheduled for Tuesday, March 14, 2017 are being postponed until Thursday, March 16, 2017, due to a severe weather emergency.

Absentee Ballots will be available at the Town Clerk's Office on Wednesday, March 15th, for those not able to vote on Thursday, March 16th.

The forecast is for between 12 and 24 inches of snow on Tuesday with winds rising to between 40 and 60 mph during the day with possible whiteout conditions. The safety of the voters and election workers is paramount in this decision. Finally, public safety officials want to keep as many people off the local roads as possible so that emergency vehicles can get through if necessary and snow plows can keep up with the heavy snow.

The election on Thursday, March 16, 2017, will be at the Hudson Community Center from 7:00 AM to 8:00 PM.

Signed: 
Paul Inderbitzen, Town & School Moderator



**2017 Town Meeting Warrant
As amended at the Town Deliberative Session on February 4, 2017
And Result of the March 14, 2017 Vote
(Postponed to March, 16, 2017 Due to Severe Weather Emergency)**

To the inhabitants of the Town of Hudson, in the County of Hillsborough, State of New Hampshire, qualified to vote in Town affairs. You are hereby notified to meet at Hudson Community Center, 12 Lions Avenue, commencing at 9:00 a.m. on Saturday, February 4, 2017 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 14, 2017, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1

Selectmen

Three Year Term	Vote for not more than ONE
David S. Morin	1250*
Christopher D. Cleaver	238
Richard Maddox	660
Write-ins	9

Town Clerk/Tax Collector

Three Year Term	Vote for not more than ONE
Patti Barry	2073*
Write-ins	7

Budget Committee

Three Year Term	Vote for not more than THREE
Total Write-Ins	438
Joe Fernald	157*
Lori Robichaux Pagan	55*
Shawn Murray	32*
Dan Egan	11

Budget Committee

One Year Term Vote for not more than ONE

Joe Fernald	597
Shawn Murray	1275*
Write-Ins	24

Cemetery Trustee

Three Year Term Vote for not more than ONE

David J. Alukonis	1931*
Write-Ins	8

Code of Ethics

Three Year Term Vote for not more than TWO

Jared Stevens	1453*
Todd Terrien	1414*
Total Write-Ins	82

Code of Ethics

Two Year Term Vote for not more than ONE

Write-Ins	158
Samantha Bergeron	45*

Library Trustee

Three Year Term Vote for not more than TWO

Kara E. Roy	1269*
Barbara A. Blue	1070*
Steven Middlemiss	857
Write-Ins	8

Trustee of the Trust Fund

Three Year Term Vote for not more than ONE

Harry Schibanoff	1835*
Misc. Write-Ins	22

ZONING AMENDMENTS

Article 2 Amend Zoning Ordinance § 334-5 & 6 Terminology

Amend Article II, Terminology, by amending § 334-5 and § 334-6, relative to word usage, interpretation, and definitions. The amendment proposes comprehensive amendments to these sections of the Zoning Ordinance which define the meanings of various terms used throughout the Zoning Ordinance, the term's usage and interpretation. (Approved by the Planning Board by a vote of 7-0)

Yes 1857 No 426

Article 3 Amend Zoning Ordinance § 334-14 Building Height

Amend Article III, General Provisions, by amending § 334-14, to permit a maximum building height of fifty (50) feet for buildings used for manufacturing, warehouses, distribution, and office space ancillary to said principal uses, and specific to certain Industrial (I), General (G), and General-One (G-1) zoning districts. (Approved by the Planning Board by a vote of 5-2)

Yes 1627 No 684

Article 4 Amend Zoning Ordinance § 334-60 Signs

Amend Article VII, Signs, by amending § 334-60, paragraph K, to provide that no inflatable, balloon or portable signs are allowed in any zoning district unless specifically authorized in a permit issued by the Board of Selectmen for a fair, festival, limited duration performance or other event of a temporary nature. (Approved by the Planning Board by a vote of 7-0)

Yes 1627 No 755

Article 5 Amend Zoning Ordinance § 334-73 Accessory Living Units

Amend Article XIII A, Accessory Living Units, by deleting § 334-73.1, § 334-73.4, and § 334-73.8, and amending § 334-73.2, § 334-73.3, § 334-73.5, and § 334-73.6. The purpose of the amendments is to address recent changes under New Hampshire state law, RSA §§ 674:71-73, relative to accessory dwelling units. (Approved by the Planning Board by a vote of 6-1)

Yes 1666 No 584

SELECTMEN'S ARTICLES

Article 6 Construction of a New Fire Station

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,900,000 for the design and construction of a new Fire Station on Town-owned land located on Lowell Road, with the sum of \$2,100,000 to come from unassigned fund balance and the balance of \$800,000 to be raised from general taxation? This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the Fire Station is completed or June 30, 2023, whichever is sooner.
(Recommended by the Board of Selectmen 4 - 1)(Recommended by the Budget Committee 10 - 0)

Yes 1258 No 1214

Article 7 General Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,062,815? Should this article be defeated, the default budget shall be \$24,894,750, 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 1445 No 970

Article 8 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the 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 \$1,912,779? Should this article be defeated, the default budget shall be \$1,553,948, 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 1364 No 1042

Article 9 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,134,601? Should this article be defeated, the default budget shall be \$3,612,441, 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 1400 No 997

Article 10 Hudson Police Employees Association Contract

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

Year	Amount
7/1/17-6/30/18	\$113,937
7/1/18-6/30/19	\$122,281

and to raise and appropriate the sum of \$113,937 for the 2017-2018 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 10 - 0)

Yes 1626 No 847

Article 11 Hudson Highway Department Contract

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

Year	Amount
7/1/17-6/30/18	\$48,747
7/1/18-6/30/19	\$44,258

and to raise and appropriate the sum of \$48,747 for the 2017-2018 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 10 - 0)

Yes 1597 No 858

Article 12 Wage & Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,307 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 10 - 0)

Yes 1505 No 954

Article 13 Wage & Benefit Increase for Nine (9) Full Time Library Employees

Shall the Town of Hudson vote to raise and appropriate the sum of \$8,925 which represents a 2% increase in wages and benefits for the nine (9) full-time employees of the Rodgers Memorial Library? (This appropriation is in addition Article 7, the Operating Budget.) (Recommended by the Board of Selectmen 5 - 0) (Recommended by the Budget Committee 10 - 1)

Yes 1475 No 973

Article 14 Ambulance Replacement

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 \$200,000 from the Ambulance Capital Reserve Fund? (Recommended by the Board of Selectmen 5 - 0)(Recommended by the Budget Committee 10 - 0)

Yes 1822 No 623

Article 15 Funding 3 Capital Reserve Funds from Unassigned Fund Balance

Shall the Town of Hudson vote to raise and appropriate the sum of \$357,000 of which \$119,000 will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established, \$119,000 will be added to the Recreation Field Construction Capital Reserve Fund previously established, and \$119,000 will be added to Major Repairs to Town Buildings Capital Reserve Fund previously established? This sum to come from the June 30, 2016 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 10 - 0)

Yes 1692 No 727

Article 16 Create a Capital Reserve Fund for Library Improvements

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and renovating the building, exterior signage, grounds, driveway, and parking areas, and for replacing or repairing capital equipment at the George H. and Ella M. Rodgers Memorial Library and to raise and appropriate the sum of \$1 to be placed in this fund?

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

Yes 1567 No 875

Article 17 Discontinue Old Capital Reserve Funds

Shall the Town of Hudson vote to discontinue the following Capital Reserve Funds:

- Cable Access Center (TV) CRF created in 2001
- Future Senior Center CRF created in 2009
- Library Expansion CRF created in 1987
- Lowell/River Road CRF created in 1989
- Merrifield Park Pond CRF created in 1992
- Merrimack River Boat Ramp CRF created in 1995

Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town of Hudson's General Fund Unassigned Fund Balance. The purposes of the above Capital Reserve Funds are no longer valid so a majority vote is needed to discontinue them. No amount to be raised from taxation. (Recommended by the Board of Selectmen 5 - 0)(Recommended by the Budget Committee 10 - 0)

Yes 2048 No 339

Article 18 All Veteran's Tax Credit

Shall the Town of Hudson adopt the provisions of RSA 72-28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28.

(Recommended by the Board of Selectmen 5 - 0)

Yes 2076 No 338

Article 19 Establishment of Benson Park User Fees

Shall the Town of Hudson vote to authorize the Board of Selectmen to establish user fees for Benson Park? This article is advisory only. (Recommended by the Board of Selectmen 5 - 0)

Yes 853 No 1581

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

MODERATOR

Paul Inderbitzen

TOWN CLERK

Patricia Barry

SELECTMEN

Roger Coutu
Thaddeus Luszey
Angela Routsis

Marilyn McGrath
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:**

ASSISTANT MODERATOR

Glenn Della-Monica
Edmond Duchesne

Debra Stoddard

ASSISTANT CHECKLIST SUPERVISOR

Janet Richardson

William Reilly

BALLOT CLERKS

Elizabeth Beaverstock
Pauline Boisvert
Nancie Caron
Linda Coburn
Donna Craig
Shirley Durivage
Madeleine Garon

Judy Geer
Joyce Hurd
Meghan Kostro
Linda Lemaire
Lillian Richards
Leona Shanholtz

TOTAL BALLOTS CAST

Regular Ballots Cast	2,465
Absentee Ballots Cast	69
Total Ballots Cast	2,534

A True Copy Attest:



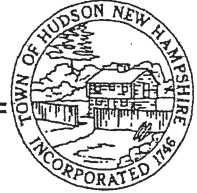
Patricia Barry, Town Clerk



TOWN OF HUDSON

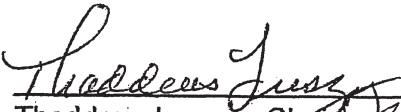
Board of Selectmen

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

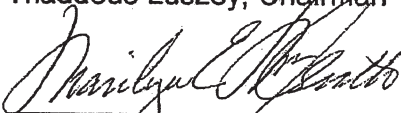


Dated: May 9, 2017

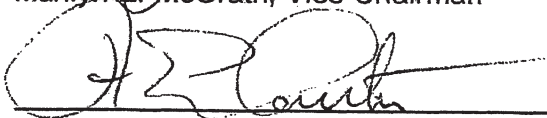
After the public hearing on Tuesday, May 9, 2017, the Town of Hudson Board of Selectmen voted unanimously to legalize, ratify, and confirm all prior actions taken at the postponed voting session of Town Meeting which took place on Thursday, March 16, 2017. This notice will be posted at Town Hall, the Community Center, on the Town's web page, as well as in the Hudson/Litchfield News.




Thaddeus Luszey, Chairman



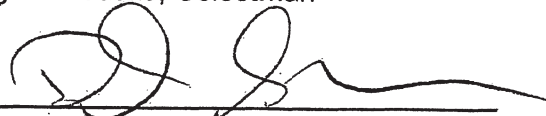
Marilyn E. McGrath, Vice-Chairman



Roger E. Coutu, Selectman



Angela Routsis, Selectman



David S. Morin, Selectman

**TREASURER'S REPORT
JULY 1, 2016 - JUNE 30, 2017**

GENERAL FUND

Balance on Hand - July 1, 2016			\$	33,855,128.43
Receipts				
Town Clerk/Tax Collector	\$	66,337,507.55		
Cash Receipts	\$	6,218,401.53		
Interest	\$	69,065.35		
Total Receipts			\$	72,624,974.43
Total Disbursements			\$	70,646,588.03
Balance on Hand - June 30, 2017			\$	35,833,514.83

SEWER UTILITY & ASSESSMENT

Balance on Hand - July 1, 2016			\$	1,487,902.03
Total Receipts			\$	1,491,769.88
Total Disbursements			\$	1,477,922.46
Balance on Hand - June 30, 2017			\$	1,501,749.45

WATER UTILITY

Balance on Hand - July 1, 2016			\$	5,201,036.60
Total Receipts			\$	4,383,108.06
Total Disbursements			\$	3,726,582.44
Balance on Hand - June 30, 2017			\$	5,857,562.22

Respectfully submitted,
Karen L Burnell, Treasurer



TOWN OF HUDSON

Trustees of the Trust Fund

Edmond Duchesne Harry Schibanoff Leonard T. Lathrop



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

Your trusted town of Hudson Trustees of Trust Funds, have earned on average \$73,210/month in market appreciation, dividends and interest (less fees), since investing with People’s United Wealth since 2014 for you, the shareholders. This was achieved by having a well invested portfolio with limited risk, and positive national economic situations for investing.

This should not be taken as what the return on investment will always be. The investment market is a very dynamic situation. As this report is prepared, the month of January 2018 has seen the market close at over \$25,000 and then about a week later close at over \$26,000.

Our role as your trustees is governed by NH State statues under guidelines from the Attorney General’s Charitable Trust Unit that defines the way that towns and school board funds can be invested.

Let’s show you the picture of investment results, with a cautionary word that the bottom line number is a result of four factors: 1) money in (various deposits to the account from the town and the school district); 2) money out (items that were paid for during the fiscal year); 3) revenue earned with the investments and finally; 4) changes in the financial world.

As the year 2017 closed out, the trustees renewed the contract with People’s United Wealth bank as the town investment manager, negotiating a rate of 3%, which is 4 points lower than the prior three year agreement. Your trustees are very pleased with the work and reporting of People’s United and currently are not taking proposals from other financial firms.

There are eleven funds under the trust grouping: Sunnyside Cemetery Trust, Town Cemeteries Trust (Blodget, Ford, Old Hudson 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 and the Recreation Scholarship Trust Fund.

Capital Revenue Funds (CRF) currently 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, Library Improvements CRF, Lowell/River Road CRF, Major Repairs to Town Buildings 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, Sewer Pump Repair CRF, Vaccon Trust CRF, Water Utility Capital Improvement CRF, Water Utility Capital Repairs CRF, and Water Utility Infrastructure Equipment CRF.

In today’s ever changing world, remember what your parents might have told you, “Save for a Rainy Day”.

Edmond A. Duchesne	(term to expire March 2018)
Leonard T. Lathrop	(term to expire March 2019)
Harry A. Schibanoff	(term to expire March 2020)

ZONING BOARD OF ADJUSTMENT (ZBA) 2017 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). All meetings are open to the public, and any interested citizen is welcome to attend at any time; in addition, all meetings are televised by HCTV, which repeats the broadcasts a number of times during the following week and then keeps them available for access online for viewing at any time (a link is provided on the Town Website). The minutes of the meetings are also available on the Town's Website at <http://www.hudsonnh.gov/boards/zoning/minutes>.

Members of the ZBA attend law lectures sponsored by the Local Government Center in Concord 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 site walks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues.

The Zoning Board is authorized by the State RSAs to hear four kinds of applications: 1) requests for variances, 2) requests for special exceptions, 3) requests for equitable waivers, and 4) 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. The ZBA held 13 public meetings this year, participating in 23 hearings.

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

The Zoning Board received 4 requests for rehearing of previously denied requests this year; 3 were turned down, the other was accepted and will be reheard in January of 2018.

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 an impacted 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 one appeal case this year and voted to uphold the Zoning Administrator's decision.

Variations give relief from the literal restrictions of the Hudson Zoning Ordinance. The Board received applications for 19 Variance cases this year. With respect to the 19 Variance requests, 14 were approved, 2 were denied, and 3 were withdrawn by the applicant.

For Special Exceptions, the Hudson Zoning Ordinance itself defines the conditions under which special exceptions can be granted (for example, to allow certain uses in specific districts, to allow a home occupation business as a secondary use on residential property, to allow certain kinds of construction within the wetlands and/or the wetlands setback area, etc.). For these requests, a majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined in the Zoning Ordinance for the intended use. The Zoning Board handled three special exception cases this year, and four Home Occupation Special Exception cases. 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. Two requests for Wetland Special Exceptions were received and both were granted by the Board.

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,

Normand G. Martin, Chairman

Town of Hudson, NH
Employee Earnings
January 1, 2017 to December 31, 2017

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
ADAMS, KENNETH	\$55,211.39	\$9,580.09	\$1,774.50	\$66,565.98
ALLEN, ANGELA M	\$50,175.04	\$6,802.86	\$5,011.36	\$61,989.26
ARMAND, MICHAEL H	\$52,024.20	\$1,243.96	\$15,602.44	\$68,870.60
AVERY, CASSANDRA E	\$67,792.42	\$1,130.25	\$200.00	\$69,122.67
AVERY JR, WILLIAM M	\$97,562.53	\$0.00	\$23,209.89	\$120,772.42
BACON, JEFFREY R	\$5,766.40	\$1,565.57	\$0.00	\$7,331.97
BALLETTO, RUTH E	\$4,992.57	\$0.00	\$0.00	\$4,992.57
BARRY, PATRICIA	\$55,446.59	\$0.00	\$15,521.52	\$70,968.11
BAVARO, JAMES T	\$51,894.30	\$9,611.66	\$2,188.26	\$63,694.22
BEAUDRY, MICHAEL W	\$594.00	\$0.00	\$0.00	\$594.00
BEAUREGARD, NEAL A	\$24,596.95	\$2,920.32	\$0.00	\$27,517.27
BEAVERSTOCK, ELIZABETH J	\$67.50	\$0.00	\$0.00	\$67.50
BEIKE, JOHN P	\$87,720.47	\$156.64	\$10,977.60	\$98,854.71
BENNER, CRAIG O	\$55,623.90	\$2,456.84	\$6,543.82	\$64,624.56
BERNARD, LEO C	\$18,937.76	\$0.00	\$0.00	\$18,937.76
BERRIGAN, PATRICK L	\$37,918.49	\$9,267.24	\$0.00	\$47,185.73
BERUBE, TODD	\$57,364.74	\$12,351.03	\$9,155.68	\$78,871.45
BEVERLIE, OLIVIA M	\$1,720.52	\$0.00	\$0.00	\$1,720.52
BIANCHI JR, DAVID A	\$87,385.81	\$4,213.71	\$334.17	\$91,933.69
BIANCHI, RYAN A	\$7,119.00	\$0.00	\$0.00	\$7,119.00
BISBING, PAMELA L	\$42,312.00	\$105.79	\$2,874.96	\$45,292.75
BLAZON, MATTHEW W	\$53,756.00	\$6,171.98	\$13,116.00	\$73,043.98
BLINN, KEVIN	\$57,677.34	\$749.90	\$14,890.86	\$73,318.10
BOHNWAGNER JR, DONALD R	\$28,421.24	\$0.00	\$0.00	\$28,421.24
BOISVERT, PAULINE R	\$128.25	\$0.00	\$0.00	\$128.25
BOUCHER, BARBARA K	\$4,976.23	\$70.38	\$0.00	\$5,046.61
BOWEN, LORI ANN	\$24,367.62	\$0.00	\$0.00	\$24,367.62
BRADISH, GLEN	\$51,883.02	\$6,017.45	\$3,836.30	\$61,736.77
BRADISH, JENNA M	\$1,807.50	\$0.00	\$0.00	\$1,807.50
BRIDEAU, DAVID P	\$50,574.88	\$20,118.29	\$25,425.66	\$96,118.83
BRODERICK, PATRICK	\$67,792.40	\$14,064.62	\$17,551.90	\$99,408.92
BRYCE, DAVID M	\$4,430.04	\$66.12	\$670.46	\$5,166.62
BURNELL, KAREN L	\$7,500.00	\$0.00	\$0.00	\$7,500.00
BURNS, KEVIN C	\$100,716.80	\$0.00	\$13,367.12	\$114,083.92
BUSNACH, NAOMI R	\$2,878.32	\$0.00	\$0.00	\$2,878.32
BUSNACH, PETER J	\$3,034.51	\$0.00	\$0.00	\$3,034.51
BUTLER, KATE	\$23,955.01	\$966.72	\$10,569.62	\$35,491.35
BUTTRICK, BRUCE	\$76,361.98	\$0.00	\$0.00	\$76,361.98
BUXTON, MICHAEL T	\$42,103.44	\$8,682.78	\$2,201.60	\$52,987.82
BUXTON, ROBERT M	\$105,326.37	\$0.00	\$24,894.03	\$130,220.40
CANAVAN, IAN D	\$45,075.18	\$6,110.01	\$1,931.52	\$53,116.71

Town of Hudson, NH
Employee Earnings
January 1, 2017 to December 31, 2017

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
CANTO, ANGELA M	\$108.00	\$0.00	\$0.00	\$108.00
CARLE, ANN J	\$41,220.43	\$237.90	\$2,217.80	\$43,676.13
CARNEY, TRACY L	\$50,171.26	\$89.59	\$8,126.20	\$58,387.05
CARON, NANCIE A	\$76.50	\$0.00	\$0.00	\$76.50
CARPENTIER, KATHRYN M	\$90,276.86	\$0.00	\$0.00	\$90,276.86
CARPENTIER, MATTHEW E	\$37,235.09	\$11,399.79	\$2,600.00	\$51,234.88
CASHELL, JOHN M	\$27,870.03	\$0.00	\$30,779.21	\$58,649.24
CASTONGUAY, MELISSA J	\$43,588.39	\$4,002.92	\$13,367.12	\$60,958.43
CAYOT, DAVID	\$78,055.47	\$4,902.47	\$16,613.77	\$99,571.71
CHARTIER, CHERYL A	\$50,484.81	\$2,243.72	\$2,046.40	\$54,774.93
CHEYNE, HELEN M	\$45,108.41	\$0.00	\$2,052.96	\$47,161.37
CIALEK, JOHN J	\$47,674.86	\$10,920.67	\$7,763.60	\$66,359.13
CICIA, THERESA M	\$15,116.75	\$0.00	\$0.00	\$15,116.75
CLARENBACH, BRIAN S	\$46,930.80	\$22,818.41	\$6,366.16	\$76,115.37
CLARKE, DANIEL J	\$43,341.20	\$471.17	\$3,220.65	\$47,033.02
CLARKE JR, DANIEL J	\$43,371.27	\$8,730.89	\$243.49	\$52,345.65
CLAYDON, JOHN A	\$19,949.15	\$0.00	\$0.00	\$19,949.15
CLOUTIER, JERI J	\$42,155.60	\$0.00	\$6,365.84	\$48,521.44
CLOUTIER, JOYCE	\$1,139.50	\$0.00	\$0.00	\$1,139.50
CLOUTIER, RONALD E	\$56,929.86	\$4,644.11	\$42,355.10	\$103,929.07
COBURN, LINDA	\$67.50	\$0.00	\$0.00	\$67.50
COLLINS, JOHN J	\$42,624.29	\$7,873.53	\$0.00	\$50,497.82
CONLEY, DANIEL M	\$74,986.80	\$5,041.89	\$15,807.92	\$95,836.61
CONLON, MARTIN	\$54,591.00	\$16,149.94	\$5,868.00	\$76,608.94
CONNOR, JAMES P	\$67,792.40	\$21,020.67	\$10,862.68	\$99,675.75
CORCORAN, FREDERICK T	\$885.00	\$0.00	\$0.00	\$885.00
COREY, MICHAEL G	\$56,949.08	\$3,769.44	\$8,637.40	\$69,355.92
CORMIER, DAVID M	\$51,894.30	\$15,561.31	\$15,554.44	\$83,010.05
COSTA, MATTHEW A.	\$50,912.23	\$8,855.61	\$2,046.40	\$61,814.24
COULOMBE JR, CLAUDE	\$28,461.28	\$5,876.05	\$4,237.57	\$38,574.90
COUSER, JONATHAN B	\$8,861.66	\$281.52	\$0.00	\$9,143.18
COUTU, ROGER E	\$3,200.04	\$0.00	\$0.00	\$3,200.04
CRAIG, DONNA M	\$65.25	\$0.00	\$0.00	\$65.25
CRANE, BENJAMIN W	\$56,871.36	\$33,924.30	\$6,713.52	\$97,509.18
CROSS JR, DANIEL E	\$3,964.40	\$60.82	\$272.30	\$4,297.52
CUMMINGS, ALLISON	\$67,792.40	\$6,030.77	\$10,161.40	\$83,984.57
CURRAN, JAMES M	\$3,558.10	\$0.00	\$0.00	\$3,558.10
DAIGLE, BRUCE	\$51,184.38	\$11,881.05	\$16,009.82	\$79,075.25
DAVIS, MICHAEL	\$74,044.00	\$8,112.28	\$51,141.44	\$133,297.72
DEANGELIS, PAULA	\$3,436.88	\$0.00	\$0.00	\$3,436.88
DEJACKOME, JESSICA R	\$3,294.00	\$0.00	\$0.00	\$3,294.00

Town of Hudson, NH
Employee Earnings
January 1, 2017 to December 31, 2017

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
DELLA-MONICA, GLENN	\$144.00	\$0.00	\$0.00	\$144.00
DELOS REYES, SARAH L	\$51,883.02	\$30,615.61	\$9,702.94	\$92,201.57
DEMANCHE, JON H	\$42,316.65	\$5,394.51	\$0.00	\$47,711.16
DENG, PHARITH	\$67,781.46	\$7,638.52	\$25,797.06	\$101,217.04
DEPLOEY, BRIAN J	\$50,171.22	\$1,731.60	\$17,476.53	\$69,379.35
DESROCHERS, DEREK D	\$55,839.31	\$12,124.07	\$16,667.01	\$84,630.39
DHIMA, ELVIS Z	\$96,209.46	\$0.00	\$23,452.82	\$119,662.28
DINAPOLI, KEVIN J	\$58,501.68	\$3,342.30	\$39,249.37	\$101,093.35
DIONNE, ERIC M	\$61,450.91	\$7,942.04	\$3,848.40	\$73,241.35
DIONNE, TAD K	\$83,296.12	\$14,329.86	\$6,757.51	\$104,383.49
DOLAN, DANIEL S	\$0.00	\$0.00	\$200.00	\$200.00
DONAHUE, DANIEL F	\$56,942.24	\$3,986.36	\$2,033.20	\$62,961.80
DONOVAN, LISA E	\$1,117.00	\$0.00	\$0.00	\$1,117.00
DOWNEY, JASON C	\$67,792.40	\$5,872.51	\$16,255.46	\$89,920.37
DOYLE, BRANDON	\$3,135.94	\$0.00	\$0.00	\$3,135.94
DUBE, ALLAN	\$67,668.46	\$14,312.67	\$10,572.85	\$92,553.98
DUBE, STEVEN	\$65,808.77	\$869.38	\$0.00	\$66,678.15
DUBOWIK, BROOKE E	\$35,365.06	\$335.87	\$0.00	\$35,700.93
DUCHESNE, EDMUND A	\$117.00	\$0.00	\$0.00	\$117.00
DURAND, PHILLIP A	\$1,795.50	\$0.00	\$0.00	\$1,795.50
DURIVAGE, SHIRLEY R	\$126.00	\$0.00	\$0.00	\$126.00
DYAC, CHARLES E	\$16,374.43	\$689.23	\$2,898.60	\$19,962.26
EDWARDS, JOSHUA W	\$38,190.98	\$8,105.71	\$8,676.24	\$54,972.93
ELLIS, AMANDA B	\$31,510.00	\$1,274.03	\$0.00	\$32,784.03
FAULKNER, JEREMY M	\$60,575.40	\$12,701.18	\$0.00	\$73,276.58
FLEMING, JOSEPH E	\$7,681.50	\$0.00	\$0.00	\$7,681.50
FLUERY, BRIANNE A	\$2,977.50	\$0.00	\$0.00	\$2,977.50
FLYNN, MATTHEW B	\$53,546.40	\$5,566.52	\$13,807.00	\$72,919.92
FORRENCE, JESS	\$91,594.22	\$0.00	\$22,910.64	\$114,504.86
FREDERICK, ADAM	\$26,316.25	\$1,478.40	\$0.00	\$27,794.65
FRIEDMAN, AMY W	\$26,655.21	\$0.00	\$0.00	\$26,655.21
FULLER, SCOTT A	\$50,550.85	\$13,433.35	\$3,845.36	\$67,829.56
GAGNON, ROBERT	\$45,503.60	\$0.00	\$0.00	\$45,503.60
GANNON, STEPHEN	\$87,737.63	\$10,599.58	\$27,401.18	\$125,738.39
GARDNER, ANDREW J	\$20,328.00	\$396.88	\$4,919.51	\$25,644.39
GARON, MADELEINE	\$69.75	\$0.00	\$0.00	\$69.75
GEER, JUDITH A	\$58.50	\$0.00	\$0.00	\$58.50
GENOVESE, BRYAN M	\$56,878.40	\$5,271.77	\$2,298.94	\$64,449.11
GENTILE, GEORGIE	\$1,696.75	\$0.00	\$0.00	\$1,696.75
GLENN, WARREN J	\$47,397.60	\$5,447.63	\$12,429.04	\$65,274.27
GLOWACKI, NATHAN D	\$67,797.61	\$7,917.82	\$15,769.96	\$91,485.39

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
GORA, ANDREW R	\$4,034.63	\$0.00	\$0.00	\$4,034.63
GORA, JORDAN R	\$494.07	\$0.00	\$0.00	\$494.07
GOSELIN, MICHAEL R	\$76,558.52	\$10,237.19	\$17,854.53	\$104,650.24
GRAHAM, DONNA L	\$52,858.41	\$3,212.65	\$12,429.04	\$68,500.10
GRANT, MARGUERITE J	\$14,146.27	\$215.64	\$0.00	\$14,361.91
GREBINAR, KEVIN	\$145,301.83	\$17,017.47	\$43,100.14	\$205,419.44
GREEN, ALEXANDER I	\$46,455.54	\$6,058.90	\$3,178.06	\$55,692.50
GREENWOOD, TIMOTHY	\$48,195.35	\$7,333.93	\$5,234.58	\$60,763.86
GUARINO, VINCENT R	\$87,720.48	\$5,417.35	\$0.00	\$93,137.83
HAERINCK, DENNIS	\$54,334.80	\$16,105.79	\$6,209.28	\$76,649.87
HAGGERTY, ROBERT	\$2,772.00	\$0.00	\$0.00	\$2,772.00
HATFIELD, BRAD M	\$37,822.67	\$10,199.51	\$0.00	\$48,022.18
HAWKES, JESSIE E	\$4,808.12	\$0.00	\$0.00	\$4,808.12
HEBERT, CHERYL L	\$39,994.61	\$0.00	\$0.00	\$39,994.61
HEBERT, DAVID R	\$50,505.84	\$594.14	\$10,593.44	\$61,693.42
HENDERSON, ERIN	\$7,374.39	\$0.00	\$0.00	\$7,374.39
HEWEY, BRIAN K	\$16,453.66	\$0.00	\$0.00	\$16,453.66
HEWITT, LEIANE M	\$28,796.38	\$55.31	\$0.00	\$28,851.69
HODGKINS, GRANT	\$1,085.00	\$0.00	\$0.00	\$1,085.00
HOLTON, CYNTHIA E	\$0.00	\$0.00	\$600.00	\$600.00
HURD, JOYCE	\$65.25	\$0.00	\$0.00	\$65.25
HUSSEY JR, KEVIN	\$48,338.51	\$8,943.06	\$13,367.12	\$70,648.69
INDERBITZEN, PAUL E	\$250.00	\$0.00	\$0.00	\$250.00
ISKRA, JAMIE L	\$62,767.76	\$224.58	\$10,593.44	\$73,585.78
IZZO, JULIA M	\$4,076.19	\$0.00	\$0.00	\$4,076.19
JEFFERSON, COLLEEN A	\$50,171.21	\$6,595.41	\$5,462.39	\$62,229.01
JOHNSON, MICHAEL V	\$23,910.00	\$112.51	\$200.00	\$24,222.51
KAEMPF, DOMINIQUE A	\$1,166.00	\$0.00	\$0.00	\$1,166.00
KAEMPF, SUSAN M	\$41,538.02	\$382.59	\$0.00	\$41,920.61
KELLER, MATTHEW	\$60,303.44	\$14,484.14	\$12,779.04	\$87,566.62
KENNEDY, JULIETTE D	\$47,189.76	\$0.00	\$0.00	\$47,189.76
KEW, WILLIAM J	\$67,792.40	\$2,278.82	\$10,438.20	\$80,509.42
KHALID, AISHA S	\$34.68	\$52.02	\$0.00	\$86.70
KIMBALL, SHERRIE J	\$48,182.31	\$0.00	\$5,965.84	\$54,148.15
KING, DUANE G	\$18,805.24	\$601.02	\$0.00	\$19,406.26
KIRK, TAYLOR A	\$2,505.00	\$0.00	\$0.00	\$2,505.00
KIRKWOOD, DEBRA M	\$50,171.23	\$0.00	\$12,429.04	\$62,600.27
KOSTRO, MEGHAN E	\$63.00	\$0.00	\$0.00	\$63.00
LABRIE, LISA M	\$73,182.54	\$0.00	\$2,794.02	\$75,976.56
LAMARCHE, ROGER	\$69,692.40	\$8,594.24	\$14,755.94	\$93,042.58
LAMBERT, CODY T	\$53,546.40	\$7,118.97	\$30,374.86	\$91,040.23

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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
LAMBERT, CONNOR L	\$897.50	\$0.00	\$0.00	\$897.50
LAMBERT, ERIC	\$55,218.00	\$14,364.68	\$2,251.50	\$71,834.18
LAMBERT, GARRETT S	\$296.44	\$0.00	\$0.00	\$296.44
LAMBERT, TAYLOR R	\$3,042.50	\$0.00	\$0.00	\$3,042.50
LAPPIN, JAMES H	\$46,638.96	\$3,891.83	\$4,131.68	\$54,662.47
LARIVIERE, ERIKA M	\$44,326.49	\$0.00	\$0.00	\$44,326.49
LATHROP, LEONARD T	\$700.00	\$0.00	\$0.00	\$700.00
LAVOIE, JASON	\$108,129.33	\$0.00	\$23,883.44	\$132,012.77
LAWTON, KAREN MARIE	\$44,366.00	\$2,192.43	\$518.32	\$47,076.75
LAYMAN, CARA A	\$3,062.50	\$0.00	\$0.00	\$3,062.50
LEMAIRE, LINDA T	\$67.50	\$0.00	\$0.00	\$67.50
LEVASSEUR, SANDRA	\$1,139.50	\$0.00	\$0.00	\$1,139.50
LEVESQUE, KYLE M	\$49,437.90	\$9,482.43	\$2,162.28	\$61,082.61
LEVESQUE, SARAH A	\$3,135.14	\$0.00	\$0.00	\$3,135.14
LISCHINSKY, ADAM M	\$67,792.40	\$12,018.42	\$3,098.86	\$82,909.68
LLOYD, DEREK S	\$67,684.62	\$4,973.63	\$16,770.72	\$89,428.97
LUCONTONI, JASON	\$83,790.95	\$1,698.70	\$26,115.19	\$111,604.84
LUSZEY JR, THADDEUS	\$3,200.04	\$0.00	\$0.00	\$3,200.04
LYON, LISA M	\$3,834.00	\$0.00	\$0.00	\$3,834.00
MACDONALD, GLADYS A	\$11,077.72	\$1,003.38	\$0.00	\$12,081.10
MACDONALD, SCOTT J	\$67,797.60	\$1,344.24	\$53,172.04	\$122,313.88
MACK, QUINN J	\$8,112.50	\$0.00	\$0.00	\$8,112.50
MACNEIL, JUDITH A	\$12,981.78	\$0.00	\$0.00	\$12,981.78
MADEIROS, WAYNE	\$41,359.77	\$0.00	\$10,077.60	\$51,437.37
MADI, SABRINA A	\$41,001.60	\$1,154.93	\$2,406.64	\$44,563.17
MAGEE, HALEY K	\$19,857.78	\$236.64	\$0.00	\$20,094.42
MALIZIA, STEPHEN A	\$111,763.09	\$0.00	\$12,429.04	\$124,192.13
MALLEN, MICHAEL	\$52,180.02	\$3,114.76	\$17,954.44	\$73,249.22
MAMONE, SEAN	\$73,919.58	\$19,915.64	\$9,360.51	\$103,195.73
MANZELLI II, PETER	\$17,708.96	\$0.00	\$0.00	\$17,708.96
MARCOTTE, ALAN D	\$67,792.40	\$1,501.19	\$15,333.04	\$84,626.63
MARQUEZ, VALERIE	\$37,578.97	\$757.84	\$8,435.44	\$46,772.25
MARTEL, ELIZABETH L	\$41,566.16	\$1,953.95	\$845.88	\$44,365.99
MARTINEAU, HALIE A	\$1,171.50	\$0.00	\$0.00	\$1,171.50
MARTINEAU, JAMIE	\$307.50	\$0.00	\$0.00	\$307.50
MARTINEAU, MICHELE	\$5,500.00	\$0.00	\$0.00	\$5,500.00
MASCARO, KATHERINE M	\$39,260.01	\$802.39	\$5,737.00	\$45,799.40
MATTHEWS, CHARLES E	\$65,308.01	\$0.00	\$13,367.12	\$78,675.13
MCELHINNEY, STEVEN C	\$69,089.60	\$6,391.35	\$16,884.72	\$92,365.67
MCGRATH, MARILYN	\$3,200.04	\$0.00	\$0.00	\$3,200.04
MCGREGOR, SAMANTHA L	\$3,152.00	\$330.96	\$1,035.07	\$4,518.03

Town of Hudson, NH
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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
MCINTOSH, JAMES S	\$11,459.67	\$0.00	\$0.00	\$11,459.67
MCMILLAN, JANA M	\$48,151.58	\$448.84	\$1,236.00	\$49,836.42
MCMULLEN, AMY S	\$45,108.40	\$1,279.81	\$6,718.40	\$53,106.61
MCNALLY, ROBERT W	\$35,883.20	\$1,772.92	\$1,664.80	\$39,320.92
MCSTRAVICK, PATRICK M	\$67,797.60	\$7,967.36	\$6,433.84	\$82,198.80
MEGOWEN, RACHELLE M	\$67,792.40	\$2,749.07	\$16,625.52	\$87,166.99
MELANSON, DONNA	\$43,154.00	\$603.55	\$12,592.80	\$56,350.35
MELANSON, RICHARD	\$56,366.52	\$10,649.18	\$5,486.00	\$72,501.70
MENDOZA, MELISSA A	\$540.00	\$0.00	\$0.00	\$540.00
MERRILL, TYLER S	\$50,985.72	\$2,306.93	\$5,018.92	\$58,311.57
MICHAUD, JAMES A	\$91,594.21	\$0.00	\$16,926.32	\$108,520.53
MILLER, DYLOM M	\$3,261.50	\$0.00	\$0.00	\$3,261.50
MIRABELLA, JOHN J	\$67,792.40	\$1,472.11	\$7,520.00	\$76,784.51
MOESEL, TANYA L	\$11,588.15	\$0.00	\$0.00	\$11,588.15
MORGAN, BRIAN D	\$63,629.36	\$7,050.81	\$4,760.96	\$75,441.13
MORIN, DAVID S	\$2,520.46	\$0.00	\$0.00	\$2,520.46
MORIN, TAYLOR C.	\$51,004.60	\$4,851.09	\$15,537.82	\$71,393.51
MORRISSETTE, DIANE	\$39,436.48	\$0.00	\$10,593.44	\$50,029.92
MORRISSEY, PATRICK C	\$57,932.40	\$7,417.98	\$6,074.13	\$71,424.51
MORTIMER JR, PAUL W	\$8,137.00	\$118.50	\$316.00	\$8,571.50
MORTON, COLBY J	\$57,536.26	\$802.72	\$1,114.48	\$59,453.46
MULCAY, MICHAEL J	\$52,326.30	\$16,821.41	\$2,235.32	\$71,383.03
McGRAIL, JULIANNE M	\$1,559.26	\$0.00	\$0.00	\$1,559.26
NAPPO, KAREN M	\$4,939.81	\$0.00	\$0.00	\$4,939.81
NEFF, JERED I	\$50,113.40	\$3,766.18	\$16,075.92	\$69,955.50
NICHOLS, PATRICIA A	\$679.58	\$0.00	\$0.00	\$679.58
NIVEN, MICHAEL R	\$74,831.79	\$6,900.39	\$15,412.56	\$97,144.74
NUTE, LISA A	\$90,196.02	\$0.00	\$13,367.12	\$103,563.14
O'BRIEN, BARBARA	\$28,969.70	\$1,305.83	\$0.00	\$30,275.53
O'BRIEN, JOHN J	\$97,158.75	\$0.00	\$10,077.60	\$107,236.35
O'SULLIVAN, PETER	\$701.25	\$0.00	\$0.00	\$701.25
OGIBA, JEFFREY M	\$37,696.86	\$3,583.71	\$3,331.56	\$44,612.13
OLIN, PAUL D	\$8,137.00	\$59.26	\$555.50	\$8,751.76
ORDWAY JR, ROGER C	\$36,799.20	\$160.80	\$0.00	\$36,960.00
PALMER, GEORGIA L	\$9,058.50	\$0.00	\$0.00	\$9,058.50
PAQUETTE, JAMES	\$77,637.38	\$17,342.26	\$20,841.47	\$115,821.11
PARADISE, KRISTEN M	\$35,203.67	\$218.80	\$0.00	\$35,422.47
PATTERSON, BRIAN R	\$36,252.18	\$4,693.79	\$11,620.02	\$52,565.99
PERKINS, ANDREW W	\$46,930.80	\$8,948.58	\$7,254.84	\$63,134.22
PETERSON, CHRISTINA M	\$27,269.55	\$531.90	\$3,677.76	\$31,479.21
PETERSON, EDWARD P	\$521.00	\$0.00	\$2,332.00	\$2,853.00

Town of Hudson, NH
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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
PETTINATO, DENISE M	\$8,289.00	\$0.00	\$0.00	\$8,289.00
PIETRASKIEWICZ, MICHAEL J	\$60,620.98	\$0.00	\$1,301.33	\$61,922.31
PILLA, LINDA W	\$39,096.33	\$794.81	\$5,715.84	\$45,606.98
PILON, MARIA T	\$184.25	\$0.00	\$0.00	\$184.25
PINARD, STEVEN M	\$10,582.26	\$0.00	\$0.00	\$10,582.26
POOLE, HEATHER C	\$50,540.55	\$12,022.13	\$1,523.77	\$64,086.45
POOLE, SARAH M	\$2,880.00	\$0.00	\$0.00	\$2,880.00
PROVENCAL, TOBY J	\$54,579.00	\$3,686.67	\$15,770.12	\$74,035.79
RANCOURT, TRACEY L	\$45,648.73	\$6,195.49	\$2,461.60	\$54,305.82
REILLY, WILLIAM F	\$117.00	\$0.00	\$0.00	\$117.00
RICH, GREGORY C	\$57,242.64	\$11,732.02	\$8,401.84	\$77,376.50
RICHARDS, LILLIAN C	\$67.50	\$0.00	\$0.00	\$67.50
RICHARDSON, BRETT A	\$1,075.88	\$105.00	\$0.00	\$1,180.88
RICHARDSON, JANET W	\$58.50	\$0.00	\$0.00	\$58.50
RILEY, KEVIN T	\$67,792.40	\$1,212.80	\$2,814.55	\$71,819.75
RODGERS, GARY	\$9,274.50	\$0.00	\$0.00	\$9,274.50
ROSENSTEIN, GLENNA D	\$13,440.48	\$612.00	\$0.00	\$14,052.48
ROUTSIS, ANGELA P	\$3,200.04	\$0.00	\$0.00	\$3,200.04
ROUTSIS, SPYROS S	\$4,468.50	\$0.00	\$0.00	\$4,468.50
ROYSTAN, NATHAN R	\$3,527.50	\$0.00	\$0.00	\$3,527.50
RUDOLPH, MICHELLE	\$12,430.30	\$0.00	\$0.00	\$12,430.30
SANDIN, VICTORIA	\$37,353.87	\$230.07	\$0.00	\$37,583.94
SANDS, JEFFREY S	\$52,168.21	\$3,160.97	\$15,650.44	\$70,979.62
SANGER, STEPHEN J	\$3,197.50	\$0.00	\$0.00	\$3,197.50
SCHWITALLA, ROGER M	\$4,502.25	\$0.00	\$0.00	\$4,502.25
SCOTTI, THOMAS R	\$74,986.80	\$1,493.82	\$7,048.72	\$83,529.34
SHANHOLTZ, LEONA	\$65.25	\$0.00	\$0.00	\$65.25
SITEMAN, MICHAEL	\$40,997.66	\$7,954.43	\$12,429.04	\$61,381.13
SITEMAN, SARA M	\$1,137.50	\$0.00	\$0.00	\$1,137.50
SMALL, DUSTIN E	\$38,383.09	\$5,791.48	\$0.00	\$44,174.57
SMITH, DEBRA	\$1,153.13	\$0.00	\$0.00	\$1,153.13
STAFFIER-SOMMERS, DONNA L	\$44,303.21	\$0.00	\$2,523.59	\$46,826.80
STICKNEY, DOREENA M	\$40,948.22	\$0.00	\$12,429.04	\$53,377.26
STICKNEY, KATHRYN M	\$2,795.00	\$0.00	\$0.00	\$2,795.00
STODDARD, DEBRA A	\$108.00	\$0.00	\$0.00	\$108.00
SULLIVAN, THOMAS	\$56,883.84	\$30,373.97	\$21,501.96	\$108,759.77
SWEENEY, CHRISTINA D	\$19,288.23	\$312.00	\$0.00	\$19,600.23
TABER, JAMES P	\$7,200.00	\$108.00	\$0.00	\$7,308.00
TESSIER, JOSEPH D	\$69,433.08	\$170.84	\$15,146.08	\$84,750.00
THEBARGE, GEORGE N	\$31,373.34	\$0.00	\$0.00	\$31,373.34
TICE, SCOTT J	\$98,311.43	\$0.00	\$14,217.43	\$112,528.86

Town of Hudson, NH
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<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
TONEY, TYLER S	\$53,542.40	\$6,698.88	\$15,545.40	\$75,786.68
TOPPER, MATTHEW G	\$56,949.08	\$4,912.90	\$2,825.52	\$64,687.50
TRACY, JUSTIN A	\$44,953.20	\$20,051.75	\$6,043.80	\$71,048.75
TRIOLO, JOSEPH	\$51,262.80	\$1,482.24	\$1,992.00	\$54,737.04
TROTT, KENDYL	\$382.25	\$0.00	\$0.00	\$382.25
TRUESDELL, HANNAH L	\$1,515.14	\$0.00	\$0.00	\$1,515.14
TUCCI, ALEXANDER A	\$265.00	\$0.00	\$0.00	\$265.00
TUFTS, CHRISTOS C	\$455.32	\$0.00	\$0.00	\$455.32
TUFTS, SOULTANA D	\$2,687.50	\$0.00	\$0.00	\$2,687.50
TWARDOSKY, JASON A	\$65,654.97	\$24,362.78	\$18,019.83	\$108,037.58
UDICE, CAITLIN N	\$1,604.28	\$0.00	\$0.00	\$1,604.28
UDICE, CASSIDY R	\$3,092.50	\$0.00	\$0.00	\$3,092.50
VACHON, MICHELLE E	\$50,171.20	\$0.00	\$13,717.12	\$63,888.32
VALCOURT, ANDREW T	\$51,062.99	\$2,930.28	\$11,144.84	\$65,138.11
VOTOUR, GINA M	\$9,216.05	\$0.00	\$0.00	\$9,216.05
WALKER, NATHAN P	\$1,610.00	\$0.00	\$0.00	\$1,610.00
WEAVER, PATRICK M	\$3,504.03	\$0.00	\$0.00	\$3,504.03
WEBSTER, GARY	\$5,596.80	\$0.00	\$0.00	\$5,596.80
WEDGE JR, JOSEPH P	\$3,452.50	\$0.00	\$0.00	\$3,452.50
WETMORE, ALEXANDER J	\$2,657.50	\$0.00	\$0.00	\$2,657.50
WETMORE, AMANDA M	\$1,802.50	\$0.00	\$0.00	\$1,802.50
WHITNEY, ZACHARY D	\$44,963.04	\$13,118.25	\$4,757.10	\$62,838.39
WILSON, KATHLEEN	\$49,225.21	\$322.79	\$10,077.60	\$59,625.60
WINSOR, ALAN	\$50,313.42	\$10,816.80	\$3,839.25	\$64,969.47
YATES, DAVID	\$56,721.60	\$0.00	\$16,928.88	\$73,650.48
YOUNG, LAUREN S	\$4,019.89	\$0.00	\$0.00	\$4,019.89

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV0470	10 Ridge Ave. Rentals, LLC	1,324.52
C00253	17 Hudson Associates, LP	2,950.00
T01719	2-Way Communications Service, Inc.	27,619.22
T01723	24 Trauma LLC	125.00
F00271	502 Media Group LLC	450.00
G00796	A Good Time D.J.'s, LLC	2,198.00
S01537	A-1 Exterminator's Inc.	1,890.00
A01939	A. S. A. P. Fire & Safety	2,306.50
A00679	A.J. Mac, Inc.	2,772.50
A00135	A/D Instrument Repair, Inc.	11,614.51
A00100	AAA Police Supply	23,221.57
A00112	AAA Pump Service Inc	7,475.66
A00115	AB Property Management, L. L. C.	1,700.00
TV1232	ABC Moving & Storage Co LLC	152.00
A00136	ADT Security Services, Inc.	1,401.12
A00664	AFSCME Council #93	17,455.34
A01887	APS Lighting & Sound - A/V	2,143.60
A01268	ASCAP	341.00
A02001	AT&T	1,233.70
A02002	AT&T Mobility	749.51
A00137	Abbott Laboratories	552.48
A00370	Access A/V	64,008.00
A00375	Access Data	1,959.00
A00385	Accountemps	923.39
A00405	Accurate Instrument Services	13,631.00
A01612	Ace Printing Company	26,506.00
TV1227	Ace Title	93.67
A00132	Ademero, Inc.	2,000.00
A00144	Advanced Electronic Design Inc.	15,507.45
A00150	Advantage Tennis Inc.	780.00
TV1193	Advantage Title LLC	396.00
A00672	Air Cleaning Specialists	6,765.48
A00670	Airex Corporation	1,041.84
A00688	Alan-Ray Properties LLC	2,206.00
A00718	Alden C Anderson Jr LLC	450.00
A00715	Alec's Shoe Store, Inc.	4,674.05
A00728	Alert - All Corporation	360.00
A00775	All States Asphalt, Inc.	1,524.00
A00765	Allard, Craig S.	55.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
A00770	Allard, Joshua	212.00
A00767	Allen, Angela	30.10
TV1270	Allen, Natalie	125.00
A00784	Allison, Brian	807.00
A00798	Alpine Properties of NE LLC	1,386.00
A00800	Alternative Logistics, Inc.	2,671.13
A00812	Amazon.com	26,608.71
A00817	Ambrose Equipment Co Inc	553.77
A00808	America's Pets, LLC	244.63
A00872	American Flagging & Traffic Control	4,196.73
A01095	American Red Cross	5,000.00
A01678	Anco Engraved Signs & Stamps	94.65
TV1252	Anctil, Cheryl	87.00
A01775	Anger Welding & Equipment Inc.	110.00
TV1159	Anger, Melanie	40.00
A01780	Animal Care Equipment	200.25
A01786	Animal Control Officers Assoc of NH	80.00
A01788	Animal Emergency Medical Center of	424.85
A01830	Anne's Country Florals, Inc.	473.90
TV1237	Annis, Glenn	24.33
A01840	Antifreeze Technology Systems	555.00
A01863	Apco International, Inc.	698.00
A01865	Apple Time, Inc.	310.50
A01872	Appraisal Institute HQ	345.00
A01910	Arc Electrostatic Painting Company	6,700.00
A01907	Arc Source Welding Equipment &	1,255.91
A01925	Area News Group	10,421.07
A01944	Armstrong Heating & Power Vac Inc	2,830.00
A01931	Arrow International	3,535.73
A01961	Associated Builders & Contractors	400.00
A01979	Atlantic Tactical Inc	872.39
A02390	Auto Zone	3,194.32
A02543	Avatar Construction Corporation	16,463.00
A02551	Avery, William	554.91
A00245	Axon Enterprise Inc	61,901.06
L00077	B & B Engineering Corp.	741.48
B00077	B & H Photo-Video	3,598.00
B00080	B & S Locksmiths, Inc.	344.46
B00070	B-B Chain Company	1,918.43

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B00174	BAHR Sales Inc.	5,091.50
TV1143	BH&G Masiello Group	18.11
TV1175	BHG/Masiello Group	27.98
B02256	BROX Industries, Inc.	841,624.66
B00093	BTT Enterprises LLC	240.63
TV0372	Bailey, Sharon	118.85
TV1172	Baines, Patricia	55.50
B00295	Barclay, Suzanne	2,998.90
B00298	Barnes, Jim	70.69
B00362	Barrett Siding Inc	3,000.00
B00351	Barrett, Emily	30.00
B00363	Barrett, Timothy	258.00
B00377	Barry, Patricia	202.72
TV1188	Basra, Gurdeep	50.00
B00632	Batteries Plus	501.84
B00637	Bavaro, James	70.00
TV1209	Beals, Steven	50.00
B00767	Bedard Preservation & Restoration	750.00
B00700	Beike, John	44.41
TV1212	Bellwether Community Credit Union	1,015.97
B00736	Ben's Uniforms	181.00
B00733	Benefit Stategies LLC	50,565.25
B00743	Benner, Craig	70.00
B00765	Bergeron Protective Clothing, LLC	31,053.26
B00781	Bernstein, Shur, Sawyer & Nelson	4,061.28
TV1207	Berthiaume, Jane	20.50
B00827	Berube, Todd	152.50
B01020	Big Brothers / Big Sisters of	3,000.00
B01025	Bill Cahill's Super Subs	1,568.82
TV1214	Bishop, John & Patricia	3,398.58
B01290	Bob Rondeau's Radiator Shop	904.00
B01288	Bob's Pizza	96.46
B01287	Bobcat of New Hampshire	1,525.29
G01349	Body Armor Outlet, LLC.	6,000.00
B01339	Bolduc, Robert	2,461.00
B01341	Bolduc, Trevor D.	177.00
B01363	Border Area Mutual Aid Association	25.00
B01380	Boston Red Sox	1,060.00
TV1174	Boucher, Paul	64.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
B01500	Bound Tree Medical, LLC	21,880.72
B01483	Bourque, Kenneth	386.00
B01616	Bowen, Lori	169.24
TV1280	Bowser, Theresa	8.06
B01669	Boyer's Auto Body	9,858.84
TV1112	Boyer, Todd	2,230.17
TV1249	Breton, Denise	44.65
B02003	Brian Mason Electric	89,627.20
B02357	Brideau, David	350.00
B02007	Bridges	4,000.00
B00228	Broderick, Patrick	462.76
B02020	Broker's Title & Closing LLC	3,388.03
B02078	Brower, John P.	1,282.50
B02227	Brownells, Inc.	241.16
B02301	Buccarelli, Nicholas	387.75
B02316	Buczynski, Alyssa Rose	100.00
B02325	Bulldog Fire Apparatus, Inc.	168.95
B02763	Burke, Brody	120.00
TV1153	Burkett, Michael	98.57
B02780	Burns Hill LLC	7,307.50
TV1196	Burns, John	300.00
B02787	Burns, Kevin	260.00
TV1160	Burt, Amy	50.00
B02805	Butler, Kate	7,018.80
B02803	Buxton, Michael	261.40
B00640	Byrd, Betty	34.88
C00077	C. H. I. P. S.	3,000.00
C00657	CASA of NH	500.00
S01126	CDM Smith, Inc.	4,600.00
C00050	CDW Government, Inc.	10,557.35
C03000	CLD / Fuss & O'Neill Inc	154,486.05
C00102	CMA Engineers Inc	31,131.90
C00100	CMS Communications, Inc.	366.07
C03084	CPTe-Nashua Inc	120.00
TV1231	CSSI	3,742.23
C03250	CTC Envision Home Theater	170.00
C03451	CUES	664.25
C00259	Callahan Jr, John M	60.00
C00261	Callahan, Thomas	241.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C00275	Camerota Truck Parts	8,784.73
C00307	Candia Springs LLC	2,273.00
C00335	Canobie Lake Park Corporation	5,697.00
C00337	Canon Solutions America, Inc.	5,840.47
C00430	Capitol Fire Protection Co., Inc.	840.00
TV0733	Card, John & Connie	1,103.00
C00607	Carpentier, Kathryn	1,127.02
TV1123	Carpentiere, Nancy	37.69
TV1181	Carter, Gloria	20.75
C00658	Cashell, John	345.00
C00669	Catamount Commercial Construction	5,700.00
C00668	Caterpillar Financial Services Corp	35,792.70
C00660	Cayot, David	2,699.92
TV1177	Ceders, Lorinda	23.89
TV0117	Celink Reverse Mortgage	567.58
C00795	Center for Public Safety Excellence	1,250.00
C00899	Central Equipment Company	333.00
C01010	Central Paper Products Co.	3,502.61
C01015	Central Realty, Inc.	2,950.00
C01043	Chadwick-BA Ross, Inc	1,021.02
TV0252	Chamberlain Electric	197.39
TV0963	Chaput, Raymond	25.00
C01100	Charles & Cross Street Assoc., LP	150.00
C01150	Charmingfare Farms, Inc	867.00
C01232	Chartier, Cheryl	260.00
TV1277	Chasse, Lisa	33.82
C01251	Chemserve Co., Inc.	20,225.10
C01268	Child Advocacy Center of	5,000.00
C01605	Cialek, John	248.30
C01641	Cintas Corporation No.2	3,749.30
TV1192	Citifinancial	8.75
C01664	Citizens Bank	30,985.86
C01671	City of Boston	500.00
C01701	Clarke, Daniel	202.99
C01702	Clarke, Daniel J.	225.00
TV1199	Clarke-Pounder, Joanna	115.00
C01733	Clement, Jack	90.00
C01748	Clinical 1 Home Medical	1,993.67
TV1111	Clougherty, Melissa & Matthew	3,895.12

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
C01846	Cloutier, Joyce	3,233.39
C01926	Coast Maintenance Supply Co, Inc.	137.50
C00145	Cocci Computer Services, LLC	794.00
TV1247	Cochrane, Denise	6.60
K01236	Cody Knapp	200.00
C01970	Cognitive & Behavior Therapies	600.00
TV1187	Collins, Kathleen	50.00
C02225	Collins, Sylvie L.	1,884.00
TV1255	Collins, William	60.00
TV0164	Colt Recycling LLC	393.76
C02333	Comcast	15,304.69
C02341	Commission of Accreditation	5,325.00
C02342	Commonwealth of Massachusetts	302.10
C02401	Compliance Assistance	28.20
C02506	Concord Winwater Works Co	689.00
C02504	Concrete Systems Inc.	3,940.00
C02522	Conlon, Martin	600.08
C02673	Connor, James	85.19
TV1167	Continental Crimping	37.09
C02763	Continental Paving Inc.	38,733.27
C02771	Contoocook River Canoe	448.20
C02775	Control Technologies	3,861.67
C02926	CoreLogic Real Estate Tax Service	53,857.54
C02941	Corey, Michael	600.08
TV1215	Cormier, David & Amanda	125.00
C02956	Costa, Matthew	65.00
C03021	Coulombe, Claude	260.00
C03045	Country Barn Motel	398.00
C03078	County of Plymouth	200.00
C03074	Couronis, Jim	93.00
C03081	Couturier, Tom	494.00
C03103	Cranmer, James	290.00
C03086	Crash Data Group, Inc.	1,050.00
C01395	Creative Product Sourcing, Inc.	3,467.22
C03160	Croninger III, Fred H.	1,103.00
C03161	Cross Country Appraisal Group LLC	16,000.00
C03470	Cummings, Allison	691.69
C03605	Curtis Hydraulics	1,507.39
C04053	Cyber Communications Solutions,	160.00

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C04059	CyberReef Solutions Inc	1,759.76
C04050	Cybercomm Inc.	14,012.49
D00094	D R B Electric Inc	960.00
D00869	DLT Solutions	2,092.74
D01044	DR Power Equipment	47.98
D02119	DZV Distributing LLC	1,659.95
TV1253	Dadaian, Gennadiy	900.06
D00331	Daigle, Bruce	131.00
D00385	Dana Drive LLC	7,387.50
D00391	Dane, Mason	180.00
D00405	Daniel Webster Council, Inc.	197.00
D00915	Dapkus, William	332.00
TV1229	Darcy, Kerry	20.59
D00407	Dastou, Bill	1,827.00
TV1266	Davani, Rebecca	97.50
D00420	Dave's Septic Service Inc.	6,506.91
D00444	Davis Funeral Home	750.00
TV1275	Dawson, Nicole	40.00
D00447	De Lage Landen Financial Serv. Inc.	4,549.32
D00477	DeAngelis, Paula	612.00
TV1131	DeLude, Peter	32.90
D00573	DePloey, Brian	100.00
D00507	Deco, Inc.	6,038.95
TV1206	Deer Creek Development LLC	32.07
TV1139	DelSesto, Jennifer	150.00
TV1220	Dela Cruz, Miquel	21.53
D00514	Dell Marketing L.P.	24,873.38
D00535	Deluxe Business Checks	236.94
D00548	Deluxe Systems Inc	2,024.15
D00533	Deluxe for Business	128.41
D00547	Demanche, Jon	96.80
TV1185	Demers, Sophie	140.00
D00543	Deng, Pharith	999.96
TV1108	Denis, Claudette	20.00
D00557	Dennis K. Burke, Inc.	203,182.65
D00571	Dependable Lock Service, Inc.	1,344.00
D00590	Desrochers, Derek	415.60
D00609	Dewitt, Jackson	40.00
D00630	Dhima, Elvis	230.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
D00650	Diazit Company, Inc.	149.50
TV1264	Dichard, Rita	20.00
D00720	Dick Doherty Comedy Productions	3,000.00
TV1134	Dickieson, Maureen	44.31
D00725	Dickinson, Kenneth	114.63
D00780	Dig Safe System, Inc.	4,752.01
D00842	Dionne, Eric	205.40
TV1195	Dionne, Ethan & Katilin	3,182.21
D00868	Diversified Inspections / ITL	1,596.04
TV1271	Doherty, Brian or Katie	38.35
D00892	Donoghue, William	171.25
D00897	Donovan Equipment Co., Inc.	3,666.84
D00899	Donovan Spring Co., Inc.	12,739.80
TV1125	Dougherty, Kathy	65.44
TV1133	Dovenmuehle Mortgage Inc	429.84
O00555	Doward, Roger A.	6,512.55
D00940	Dowd, David W. Jr.	465.00
D00975	Downey, Jason	6,103.76
D01046	Draper, Dana C.	482.00
D01298	Drummond Woodsum & MacMahon	29,847.96
D01315	Dube, Steve	415.37
D01337	Dubowik, Brooke	929.62
TV1288	Ducharme, Anthony	1,904.58
D01347	Ducharme, Christopher	800.00
TV1208	Dudley, Katherine	50.00
TV1135	Dumont, Wendy	17.29
D02006	Durham, Calvin	70.00
D02005	Durham, Calvin P.	624.00
TV1148	Durham, Vincent & Trudi	835.83
D02115	Dyac, Charles	736.02
E00040	E. W. Sleeper Co.	970.52
E00495	EPA, LLC	1,429.87
TV1287	ER Fox Plumbing & Mechanical LLC	160.00
E00736	ESRI	2,400.00
E00008	Earl, Michael	132.00
E00009	Earl, Robert A.	558.00
E00061	Eastern Industrial Automation	1,508.92
E00069	Eastern Minerals, Inc.	87,208.27
E00101	Eastern Propane	296.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
E00106	Eaton, Gail	3,227.00
E00112	Eberl Iron Works, Inc.	1,592.22
E00152	Edible Arrangements	114.55
F00355	Education Specialty Publishing LCC	575.00
E00161	Edwards, Josh	110.02
E00200	Electric Light Company	16,560.00
E00221	Elite K-9, Inc.	2,297.60
E00229	Elliot Hospital	2,620.00
E00228	Elliot, Lisza	358.24
E00263	Elmwood Village Condominium Assoc.	2,700.00
TV1110	Emanuelson, Dianne	150.00
E00370	Empire Homes, Inc.	16.93
E00478	Enviro Trac Environmental Svcs Ltd	14,413.26
TV1236	Eras, John	50.00
E00725	Esco Awards	100.00
TV0255	Estate of Satya Bhushan Dixit	77.72
E00759	Everett J. Prescott, Inc.	50,380.93
E00764	Eversource Energy	475,374.30
E00770	Evident	551.62
E00855	Exacom Inc	11,925.26
F00080	F.B. Hale	2,375.00
F00120	F.W. Webb Company	265.71
F00138	FARO Technologies Inc	399.00
F00153	FBI - LEEDA	650.00
F00123	FairPoint Communications	71,440.51
TV1222	Falardeau, Phillip	2,456.23
G01430	Family Promise of Greater Nashua	3,000.00
TV1149	Farley White Hudson LLC	63,030.27
TV1132	Farrell, Doris	40.00
F00130	Farris, Arthur	87.00
F00131	Fastenal	379.12
F00140	Faulkner, Jeremy	297.91
F00159	Fearon, Donald G	150.00
F00200	Federal Express Corporation	560.90
F00240	Fenerty, Stacy Sisson	52,762.00
F00266	Fernandes, Donald	218.00
F00308	Fire Alarm & Saftey Technologies	7,447.18
F00325	Fire Engineering	29.00
F00365	Fire Tech & Safety of N.E.	10,218.25

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F00367	Firematic Supply, Inc.	317.07
F00363	Fireside Inn	99.99
F00373	First Contact 9-1-1, LLC	338.00
F00385	First Federal Savings Bank	2,768.38
F00421	First Student Inc.	4,455.00
F00422	FirstLight	23,149.31
F00426	Fisette Small Engine	7,501.49
R00580	Fisher Auto Parts	476.65
TV1256	Fisichellis Real Estate Team	163.01
TV1113	Fitzgerald, Donald & Lisa	3,232.59
TV1162	Fitzgerald, Florence	78.00
F00428	Fitzpatrick, Matthew R	83.00
F00762	Fleet Ready Corporation	27,220.64
F00761	Fleetmasters Sales & Service LLC	5,620.93
F00760	Fleetpride, Inc.	1,152.29
TV1200	Fletcher, Adam	17.70
TV1127	Floeter, Rebecca	177.50
F01020	Ford Motor Credit Company	41,565.37
F01016	Ford of Londonderry	29,166.39
F01024	Foremost Promotions	260.30
F01026	Forensic Pieces, Inc.	4,600.00
TV1224	Forlizzi Jr, Joseph & Michelle	3,742.20
F01050	Forrence, Jess	159.20
TV1184	Foss, William	20.00
F01080	Foundation Medical Partners, Inc.	912.00
F01190	Franklin Paint Co., Inc.	1,350.00
F01405	Fred Pryor Seminars	448.00
TV1109	Freedman, Amy	90.00
TV1223	Freeman, Robert L & Eleanor R	502.22
F01560	Freightliner of NH, Inc.	1,384.99
F01650	Friend Lumber	406.02
F01920	Future Supply Corporation	6,357.20
W00815	G. H. Berlin Windward	5,734.25
G001735	G.S. Bolton	7,800.00
G00060	GFWC - Hudson Jr. Woman's Club	915.00
G00061	GFWC Hudson Community Club	593.00
TV1262	Gagnon, Lisa M	94.44
G00200	Gall's, an Aramark Co., LLC	1,085.37
TV1122	Gallien, Joshua	33.79

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G00350	Garcia, Angel	1,734.00
G00381	Gardner-Connell, LLC	855.43
G00342	Garraty, Sarah Kerr	900.00
G00359	Gate City Fence Company, Inc.	28,995.00
G00363	Gateways Community Services	2,000.00
G00500	General Code Publishers	2,472.42
G00527	General Dynamics Information Techno	123.15
S00273	Generator Power Solutions of NE LLC	426.00
G00742	George R Cairns and Sons, Inc.	257,561.00
G00705	George's Apparel Inc.	1,398.00
G00719	Gianelli, Mark	41.35
G00720	Gilbert Driveline Services & Supply	655.01
TV0711	Gilbride, John D. & Denise L.	10.00
G00741	Gill's Appliance Repair	79.95
TV1240	Gillen, Meryl	20,861.20
G00747	Girginis, Frank	115.92
G00758	Glendale Industries	106.35
G00781	Glenzer-Thomas, Jared	473.00
G00797	Gold Title, PC	3,381.80
TV1142	Gondi, Mahesh	53.59
G00800	Goodale's Bike & Ski, Inc.	430.46
G00803	Goodwill Industries of Northern	51,585.62
TV1124	Gorman, Danny	50.15
G00809	Gorveatt, Floyd W	700.00
TV1228	Gosselin, Helen	25.00
G00833	Gosselin, Nathan	66.00
TV1243	Gosselin, Sue	25.00
G00861	Goulet, Allyana Kimberly	20.00
G00875	Govconnection, Inc.	20,532.22
G01257	Grainger	2,871.98
G01330	Granite State Designers &	50.00
G01332	Granite State Dyno and Tune	1,597.10
G01335	Granite State Glass	709.00
G01342	Granite State Minerals, Inc.	77,053.22
G01355	Granite State Stamps, Inc.	110.28
TV1259	Grant, Tom	25.00
TV1281	Gray, Tiffany	72.50
G01429	Greater Manchester/Board of Realtor	240.00
K00808	Greater Nashua Council	2,000.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
G01431	Greater Nashua Mental Health Center	9,000.00
TV1234	Greeno, Jean	80.00
G01480	Greenwood, Timothy	128.50
TV1189	Gregoire, Renee	50.00
G01497	Grella, Frances	1,042.25
TV1166	Griffin Meadow Group LLC	45.45
G01528	Griffus, Jerermy	41.42
G01750	Guarino, Vincent	196.47
G01746	Guayco Construction Inc	1,200.00
H00555	HDSWhite Cap Const Supply	3,510.00
H01214	HOTSTART Inc.	467.56
H01227	HP Fairfield, LLC	24,863.76
B01450	Hage Hodes	9,300.00
TV1254	Hall, George	25.00
TV1146	Hamelin, Virginia	23.89
H00428	Harbor Homes, Inc.	3,000.00
H00450	Harold Estey Lumber, Inc.	2,413.00
H00522	Harris Computer Systems	75,844.72
H00532	Harris Forms	413.90
H00510	Harris, Steve	224.00
H00531	Harrison Shrader Enterprises LLC	37,466.00
H00528	Harry W. Wells & Sons Inc.	13,601.81
TV1210	Haskell, Paul	80.00
H00537	Hastings, Maxwell J.	45.00
H00544	Hatfield, Brad	226.87
H00547	Hayes & Associates PLLC	1,629.33
TV1235	Hayes, Marc	99.79
H00565	HealthTrust	2,042,619.38
H00570	Heating Specialties of NH, Inc.	2,701.17
H00561	Hebert, Cherie	218.04
H00611	Heritage Crystal Clean	226.17
I00205	Hero 247	152.00
TV1151	Hertz, Ines	86.59
H00609	Hess Communication Services, Inc	5,775.00
H00593	Hiffler, Kim Sara	557.71
H06222	Higgins Office Products, Inc.	2,639.19
H00678	Hillsborough County Treasurer	3,494,519.00
H00864	Hillyard	3,891.27
H00863	Hilton, Cameron G	30.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
H00686	Hinckley Allen & Snyder LLP	7,005.03
TV1182	Hirko's Tree Service	120.00
H00987	Holden, Doug	366.00
H01021	Home Depot Credit Services	13,189.84
H010552	Home, Health & Hospice Care	10,000.00
H01216	Hotstick USA Inc	299.00
H01350	Hudson Animal Hospital, Inc.	3,534.06
H01445	Hudson Chamber of Commerce, Inc.	860.00
H01480	Hudson Firefighter's Relief	939.09
H01481	Hudson Fish & Game Club Inc	500.00
H01886	Hudson Grand Rental Station	928.34
H01669	Hudson Memorial School	396.00
C01993	Hudson Mobile Estates	950.00
H01736	Hudson Monuments, Inc.	1,200.00
H01750	Hudson Paving Inc.	23,000.00
H01754	Hudson Police Employee Association	25,480.00
H01756	Hudson Police Relief Association	440.00
H01755	Hudson Police, Fire and	6,580.00
H01822	Hudson Postmaster	500.00
H01838	Hudson Quarry Corp.	4,632.96
H01950	Hudson School District	37,697,667.00
H01980	Hudson Small Engine	681.95
H02200	Hudson Trophy Company	5,281.00
H02250	Hudson True Value Hardware	9,340.28
H02552	Huntress Uniforms	1,387.85
H02562	Hussey, Kevin, Jr.	317.00
I00015	IAAO	645.00
I00805	IACP - Membership	150.00
I00025	IAFC	264.00
I00150	ICMA Retirement Trust - 457	161,360.36
I00195	IPMA Assessment Services	1,583.00
I00290	Independent Electric Supply	103.31
I00035	Inderbitzen, Paul	359.88
I00748	Industrial Organizational Solutions	154.00
I00755	Industrial Protection Services, Inc	47,980.00
I00758	Industrial Traffic Lines, Inc.	29,699.94
I00759	Infantino, Scott	1,483.00
TV1213	Innovative Associates LLC	62,348.12
I00791	Innovative Maintenance Systems	261.75

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1261	Integra Biosciences Corp	17.19
I00815	InterTech Real Estate LLC	1,100.00
I00814	International Association for	50.00
I08012	International Code Council	135.00
I00817	Interstate All Battery Center	862.42
I00842	Intoximeters	200.25
I00900	Irwin Marine	1,829.90
J00093	J&J Heating & Air Conditioning Inc.	1,338.00
J00100	J. S. Towing Connection	372.25
J00040	J.C. Schultz Enterprises, Inc.	92.36
J00165	JAK Industrial Products	15,000.00
J00199	JAS Industries LLC	213.00
J00460	JEMS	19.99
J00081	JMD industries	1,243.02
J01009	JOK's Auto Sales & Service Inc.	90.00
J00105	JWC Environmental	10,507.59
TV1263	Jabczanka, Janice	2,684.27
TV1173	Jackson, Beverly	40.00
D00781	James P. Cheeseman	1,337.00
J00200	Jasper Corporation	3,303.00
J00360	Jefferson, Colleen	98.91
J00795	Jet-Co Precision Machining, Inc.	310.00
TV1164	John Leonard	225.00
J00988	Johnstone, Melissa M	494.00
J01495	Jordan Equipment Co.	21,246.04
J01502	Jordan's Furniture Inc	3,576.61
J01499	Jordan, William	800.00
K00018	K&M Developers, LLC	35.49
K01214	KLN Construction Co., Inc.	39.28
K00032	Kaempf, Susan	115.58
K00061	Kalkomey Enterprises, Inc.	45.00
N03588	Kamco Lock Solutions	1,431.40
K00064	Kansas State Bank	8,000.00
K00067	Kase Printing, Inc.	4,462.00
K00105	Keach - Nordstrom Associates, Inc.	13,600.00
K00175	Keele & Associates LLC	33.88
TV1163	Keene, Sally	78.00
K00285	Kehoe, Christine	1,150.00
TV1176	Keller, Deborah / John Jr.	30.15

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
K00340	Keller, Matthew	1,299.96
K00362	Kelly, Robert & Linda	19.80
K00440	Kennedy, Juliette	500.24
K01267	Kevin Koumjian	825.00
K00653	Kew, William	300.00
K00981	Key Government Finance	54,178.33
TV1289	Khozin, Artem & Svetlana	3,073.90
K00996	Kimball, Sherrie	63.39
K01137	Kinney Towing & Trans. Inc.	1,325.00
G01249	Kirkwood, Debra	100.00
K01242	Knee, Louise L	300.00
K01234	KnowBe4 Inc	1,800.00
K01241	Konica Minolta Business Solutions	5.00
K01299	Kronos Inc.	8,344.55
TV1221	Kulkarni, Pankaj	50.00
L00072	L.E.A.D.	150.00
L00279	LCI Global LLC	209.70
L00045	LHS Associates, Inc.	9,036.23
L00016	LK41 Real Estate, LLC	1,800.00
L00236	LaRiviere, Erika	43.73
TV1129	LaSalle, Richard	51.12
TV1246	LaVarnway, Melissa	125.00
TV1204	Labreque, Bruce & Lois	96.49
L00070	Labrie, Lisa	847.49
L00096	Laforge, Stephen	2,109.50
L00122	Lakes Region Mutual Fire Aid	125.00
L00153	Lambert, Connor	380.00
L00171	Lambert, Garrett	263.00
L00173	Lambert, Ryan	159.00
L00175	Lamonica, Tony	880.00
TV0659	Lamothe, Diane	70.00
TV1282	Landry, Brian	28.50
TV1126	Landry, Laura	46.07
TV1285	Landry, Stephanie	80.00
L00258	Latham, Rick	64.00
L00261	Latti, David	1,000.00
L00347	Lavoie, Jason	313.93
TV1190	Law Office of Brad Pacheco	254.22
L00277	Lawton, Karen	57.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1136	Le, Minh	112.29
TV1251	LePage, Martha	57.97
TV1244	Lecomte, Francine	32.00
TV1154	Lemire, Norm	37.48
L00388	Lemon, Areanna	140.00
L00393	Lemonade.net	175.00
L00455	Leone, John	27.48
L00450	Lereta, LLC	7,435.25
L00278	Levasseur, Sandra	57.57
L00511	Levesque, Kyle	237.50
L00515	Levesque, Ted	492.00
L00533	Levine, Matt	252.00
L00410	LexisNexis Matthew Bender	2,627.20
L00411	LexisNexis Risk Solutions	1,507.80
TV1178	Libby, David/ Sandra	43.77
L00529	Liberty International Trucks	452.65
L00700	Liberty Utilities	46,707.52
L00703	Lizotte, Emily	203.00
L01240	Lomont Molding	600.04
TV1094	Lougee, Susan, Tr	9.73
L02079	Loughran, Shawn	866.00
TV1119	Love, James	241.49
L02270	Lowell Sun	342.00
L02275	Lowe's	4,860.26
C01672	Lozeau, David	2,411.88
L02385	Lucontoni, Jason	403.73
TV1165	Lussier, Carla & Maurice	27.19
L03490	Lynn Card Company	282.90
N02362	M & J LLC	3,000.00
M00055	M & M Electrical Supply Co.	535.33
H01737	M & M Francoeur & Sons, LLC	625.00
M00060	M & N Sports	15,649.95
M00040	M. B. Maintenance, Inc.	9,420.00
M00057	M.R.J. Realty Trust	6,123.18
M00061	M.S. Foster & Associates, Inc.	465.00
K00341	MAARECO LLC	10,350.00
M00020	MB Tractor & Equipment	3,974.75
M00044	MED Associates Inc	420.00
M00172	MacDonald, Gladys	15.05

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1152	MacDonald, Michael & Emily	35.45
M00179	MacDonald, Scott	999.84
TV1161	MacInnis, Dixie	40.00
M00200	MacMulkin Chevrolet	330.58
E00057	Mach 5 Group	21,379.70
M00194	Mackey, Connor	64.00
M00227	Madeiros, Wayne	140.00
M00310	Mailhot Industries USA, Inc.	6,640.62
M00315	Maine Association of	30.00
M00317	Maine Oxy/Spec Air	3,100.30
M00400	Malizia, Stephen	999.96
M00345	Malley Electric, Inc.	206.07
M00356	Mammoth Lumber	84.00
M00385	Manchester Harley-Davidson	445.30
M00399	Manchester Mack	133,689.97
M00390	Manchester Parker Store	4,571.93
M00396	Manchester Suburban Basketball Leag	2,250.00
M00403	Mandeville, Dominick	206.50
TV1238	Manoukian, Vache	32,569.35
M00427	Manzelli, Peter	124.95
M00430	Manzi, Janice S	4,550.00
M00522	Marcotte, Alan	600.00
M00551	Markertek Video Supply	3,350.83
M00700	Market Basket	839.01
TV1278	Markowitz, Aaron or Anne	43.69
M00650	Marquez, Valerie	500.24
M00740	Marshall & Swift	1,184.15
M00717	Marshall Signs	105.00
M00738	Marshall, Anne & Timothy	23.11
TV1273	Martin, Richar or Caroline	41.18
M00756	Martineau, Paul	1,458.00
M00781	Mascaro, Katherine	98.89
M00768	Mass. Association of Crime Analysts	390.00
M00774	Mass. Board of Real Estate Appraise	259.00
M00766	Mass. Chapter of IAAO Inc.	25.00
M00762	Mass. Water Pollution Control Assoc	90.00
M00765	Massachusetts Municipal Association	160.00
TV1201	Matthews, Phyllis	27.51
M01078	Maynard & Lesieur, Inc.	19,885.45

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M01085	Maynard & Paquette	1,000.00
M01130	McCann, Arthur	288.00
M01194	McCrystal, Daniel	32.00
M01202	McCune, Joseph M	195.00
M01192	McDermott, Kelly	116.00
M01191	McDermott, Shawn	120.00
M00043	McFarland Johnson Inc	23,017.98
M01206	McGrail, Julianne M.	115.50
M01212	McIntosh, James Scott	68,702.82
M01230	McManus & Nault Appraisal Co., Inc.	1,750.00
TV1171	McManus, Kyle	47.04
M01253	McMillan, Jana	134.03
M01254	McMullen, Amy	41.65
M01259	McNulty, Pamela	726.00
TV0655	McTaggart, Griffin	112.00
M01275	Melanson, Donna	193.60
M01283	Melanson, Richard	135.40
M01507	Michaud, James	1,194.36
TV1170	Middleton, Stella	53.84
M01641	Mike Holt Enterprises of Leesburg	178.00
M01650	Mill Metals Corporation	3,972.90
TV0266	Miller, Nancy or Brian	22.71
M01670	Minuteman Fire & Equipment Rescue	643.67
M01679	Mirabella, John	330.41
M01673	Miracle Recreation	1,023.71
TV1217	Mitchell, Scott	75.70
M01703	Modern Protective Coatings Inc	1,200.00
M01710	Monadnock Mountain Water, Inc.	1,404.25
M01708	Monarch Plumbing & Heating LLC	525.00
TV1118	Moody, Betty	21.27
M01743	Moore Medical LLC	2,124.10
TV1197	Morgan, Richard & Blanche	30.00
M01772	Morrissey, Patrick	150.68
M01795	Mosaic Technology	13,055.34
TV1198	Mostrom, Bruce & Teresa	118.77
M01885	Motel 6	445.00
M01915	Motorola Solutions, Inc.	28,800.00
M01701	Mulcay, Michael	75.00
M01717	Mullett, Samuel Wilson	170.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
M02255	Municipal Pest Management Service	20,000.00
M02285	Municipal Resources	1,714.28
M02329	Murphy, Dennis, Jr.	247.00
M0226	Mutual Target Associates Inc	17,595.00
N02230	NE Assoc. of Chiefs of Police	60.00
N02256	NE C.O.P.S.	25.00
N02337	NE EMS Institute at Elliot Hospital	10,810.00
N02338	NE Emergency Equipment	8,262.00
N02346	NE Fire Equip. and App. Corp.	5,764.39
N02365	NE Municipal Equipment Co.	1,405.60
N02388	NE Real Estate Journal	139.00
N02425	NE State Police Info Net	150.00
N00026	NEAFC, Inc.	25.00
N02449	NECPE	485.00
N00052	NFPA	2,231.55
N02563	NH Amateur Softball Assoc.	350.00
N02570	NH Assoc. of Assess. Officials	815.00
N02575	NH Assoc. of Chiefs of Police	150.00
N02590	NH Assoc. of Conserv. Commissions	1,082.00
N02606	NH Assoc. of Fire Chiefs	85.00
N02604	NH Assoc. of Nat'l Res. Sci.	20.00
N02620	NH Bar Association	1,758.00
N02668	NH Building Officials Support Staff	50.00
N02785	NH City & Town Clerks Assoc.	20.00
N02671	NH Coalition for Community Media	250.00
N02664	NH Commercial Invest. Bd. of Realtr	140.00
N00069	NH D.A.R.E. Officers Association	300.00
N00060	NH DHHS	11,856.00
N03032	NH Div. of Fire Stand. & Traing/EMS	1,177.26
N02991	NH Fire Prevention Soc. IAAI	225.00
N03040	NH GFOA	215.00
N03110	NH Health Officers Assoc	175.00
N03090	NH Lakes Association	4,200.09
N03174	NH Local Welfare Admin. Assoc	65.00
N03228	NH Municipal Assoc., Inc	23,596.00
N03220	NH Municipal Mgmt. Assoc.	100.00
N03361	NH Office of Energy and Planning	220.00
N03355	NH Planners Association	65.00
N03215	NH Print & Mail Services	52,865.78

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N03393	NH Public Works Assoc	50.00
N03447	NH Restaurant Equipment Sales	6,966.90
N03449	NH Retirement System	3,838,307.00
N03679	NH Tax Collectors' Assoc	45.00
N03702	NH Youth Lacrosse Assoc.	825.00
N02661	NHBOA	595.00
N00071	NHCTCA	73.00
N00057	NHLEAP	150.00
N03589	NHRPA	65.00
N00065	NHTCA/NHCTCA Joint Certification Pr	260.00
N03595	NHWPCA	35.00
N00102	NRAAO	40.00
N01000	NRPC	22,216.49
N00747	Nashua Farmers' Exchange, Inc.	2,977.05
N00843	Nashua Lumber Company, Inc.	374.55
N00925	Nashua Outdoor Power	323.94
N01038	Nashua Region Solid Waste	11,395.00
N01045	Nashua Sand & Gravel	11,366.50
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	13,691.00
N01150	Nashua Wallpaper & Paint Co.	39.87
N00401	Nashua, City of DPW	343,912.73
N00400	Nashua, City of-Central Purchasing	353,294.95
M01495	Natick Auto Sales, Inc.	158,052.09
N01290	National Assoc. of EMS Educators	90.00
N01225	National Association of	120.00
N01848	National Pen Corporation LLC	706.54
N00153	Nationstar Mortgage	22.07
N01945	Naval Surface Warfare Center	300.00
N02150	Neptune, Inc.	11,622.90
N02172	Neverett's Sew & Vac	450.95
N02200	Newegg, Inc.	939.96
TV1205	Nickerson, Linda	20.55
N04867	Nicole I Donlon	3,200.00
TV1075	Nicolosi, Donna	50.00
TV1257	Niven, Martin	180.00
B01772	Norman C Boyer Revocable Trust	3,000.00
N04865	NorthEast Mailing Systems, LLC	952.68
N04876	NorthPoint Const Mgmt LLC	830,594.92

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
N04856	Northeast Laundry Equipment	420.00
N03376	Northern N.E. Police Accrd. Coaltn.	50.00
N04874	Northern New England	756.00
TV1241	Noury Investments LLC	5,036.70
N02160	Nuera Transport	599.84
N04952	Nute, Lisa	30.24
N04956	Nutron OSM	880.00
O00101	O'Brien, John	551.98
O00330	O'Keefe, Michael	2,228.55
O00533	O'Neil, Colin Robert	106.00
TV1279	O'Neill, Peter	500.00
O00561	O'Reilly Auto Parts	6,196.10
O00051	O'Sullivan, Peter	300.00
O00130	Occupational Drug Testing, LLC	1,894.00
O00075	Ocwen Loan Servicing LLC	5,383.71
O00345	Old Home Days Committee	4,100.00
O00375	Olde Patriot Title & Closing Servic	1,767.13
O00378	Oliver Mechanical Inc	126.00
O00462	Omni Services, Inc.	2,325.17
O00548	One Hour Martinizing	6,149.50
O00547	OnePak Inc	2,404.00
O00560	Online Stores, Inc.	213.49
O00566	Operation Care For Troops	2,000.00
O00575	Orchard Hill Greenhouses	1,341.00
O00701	Orlando, Joel	26.40
O01001	Otarnic Pond Cooperative	2,115.00
TV1265	Ouellette, Jeannette	96.00
TV1155	Ouellette, David	46.99
P00020	P.A.C.E. MA	250.00
P00490	PESI, Inc	729.97
P00575	PFFH	37,476.85
P00065	Palace Theatre Trust	1,135.00
P00067	Palisi, Michael J	2,645.00
P00161	Paquette, James	133.82
P00181	Parent, Darlene	3,583.00
P00168	Park View Nashua Housing Authority	997.00
P00227	Patriot Properties, Inc.	11,020.00
P00249	Peabody Supply Company, Inc.	125.04
TV1225	Peebles, Danielle	50.00

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P00300	Pelmac Industries, Inc.	14,750.00
P00318	Peniel Environmental Solutions LLC	21,973.62
P00360	Pennichuck Water Service Corp.	1,329,739.99
P00370	People's United Bank	1,716,747.00
P00382	Perez, Daniel	159.50
TV1268	Perham Properties LLC	26.21
P00401	Perkins, Andrew	157.50
I00038	Peter Spanos-Wiadni Inc.	2,200.00
TV1121	Peterson, Timothy & Christina	2,386.45
P00569	Petroleum Equipment Service of	234.95
P00560	Petty Cash - Finance Dept	367.02
P00565	Petty Cash - Fire Dept	301.18
P00555	Petty Cash - Police Dept	228.49
P00598	Physio-Control, Inc.	5,975.52
TV1218	Pierog, Thomas	46.46
TV1147	Pierson Jr, Dennis	188.00
P00587	Pietraskiewicz, Mike	267.57
P00673	Pinard Waste Systems	1,503,644.71
P00672	Pinard, Steven	65.66
P00670	Pincence, Ron	739.00
TV1226	Pinzon, Alex	80.00
P00851	Pitney Bowes Credit Corp.	2,642.88
P01049	Plex Fitness LLC	2,720.00
P01053	Plodzik & Sanderson, P.A.	38,725.00
P01088	Poles Automotive Service Center	22,907.33
P01091	Police Legal Sciences, Inc.	960.00
P01097	Poole, Heather	100.00
P01120	Port City Glass	750.00
P01140	Port One Architects Inc.	5,960.00
P01135	Porter, Steve	880.00
P01210	Potter, Phil	33.79
P00036	Poulin, Jacques	1,913.37
P01941	PowerDMS	5,039.56
TV1219	Powers, Joseph	33.79
TV1258	Predham, Judy	90.00
P01254	Primex	482,158.00
P01252	Prince-Ortiz, Idena	1,103.00
P01255	Print Factory, Ltd.	373.00
P01329	Pro-Vision Automotive LLC.	1,055.70

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
P00040	Professional Fire Fighters of NH	1,932.32
P01263	Professional Firefighters of Hudson	1,328.11
P01271	Professional Vehicle Corporation	671.90
P01277	Professor's Pizza	770.00
P01291	Prolyn Corp.	1,312.50
P01410	Public Agency Training Council	590.00
P01575	Purcell, Scott	421.00
Q00045	Qualification Targets, Inc.	187.40
Q00175	Quill Corporation	108.18
R00100	R. White Equipment Center, Inc.	235.00
R00005	R.A.D. Systems, Inc.	175.00
R00025	R.B. Allen Co., Inc.	425.00
R00027	R.B.G. Inc.	1,876.25
R00069	R.C. Welding LLC	7,643.00
R00071	RC & S, Inc.	400.00
E00115	Rabeh Hassan Ebeed, BDS, D.D.S., PC	626.24
R00253	Radio IP Software, Inc.	1,194.80
R00254	Radio Technology, Inc.	336.00
R00316	Rancourt, Tracey	89.90
P01085	Ready Refresh	523.88
R00415	Red Brick Clothing Company	5,457.10
R00423	Regan, Erin	36.00
R004222	Regan, Jack	20.00
R00431	Regan, Patricia Marie	50.00
R00446	Relyco Sales, Inc.	690.16
R00450	Remeis, Peter	1,160.00
R00453	Remi Fortin Construction Co Inc	620.00
TV1276	Repoza, Heather	40.00
R00509	Rescue Essentials	616.98
R00511	Reserve Account	1,800.00
R00539	Rich, Gregory	300.04
R00234	Ricoh USA Inc.	17,525.62
R00235	Ricoh, USA Inc	2,736.60
TV0443	Riel, Scott D.	547.00
R00564	Riley, Kevin	300.00
R00566	Ripaldi Construction Services, Inc.	32,337.00
TV1283	Rivard, April	84.15
R00581	Robbins, Robert	3,109.29
R00599	Roberts, John	424.50

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
TV1038	Robichaud, Brian & Danielle	71.44
R00593	Robichaud, Gerard	240.00
TV1239	Robinson, Elizabeth	73.50
R00732	Rodgers Memorial Library	211,995.00
TV1140	Rodrigue, Gill	456.00
TV1260	Roger Frenette Revocable Trust	23.89
TV1114	Rogers, Kevin	22.33
R00900	Roller Kingdom	6,000.00
TV1072	Rong, Jian or Fu, Quan	1,230.88
TV1272	Roxas, Evangeline	41.00
R01343	Rudy, Jonathan M	60.00
R01500	Ruigrok, Ryan C.	183.00
R01499	Ruigrok, Sara	109.00
TV1202	Rutter, Michael	51.36
R01748	Rymes Propane & Oil	8,874.99
S00020	SMS Systems Maintenance Serv. Inc	15,814.18
TV0734	SNH Real Property Management	5,900.00
A01905	SOLitude Lake Management LLC	33,862.00
S00269	Salem Co-Operative Bank	3,046.56
S00260	Salvation Army	1,000.00
S00275	Sam's Club	45.00
S00302	Sands, Jeffrey	217.50
S00298	Sanel Auto Parts Co.	23.52
S00339	Sanitary Equipment Company Inc	839.61
S00296	Sansing, Steve	400.00
S00303	Sansoucy, George E.	16,207.18
TV1286	Santarpia, Patricia	100.94
TV0210	Santorelli, Salvatore, TR.	10,004.72
S00335	Scalzi, Anthony R	56.00
S00336	Scharn, Adam J	332.00
TV1233	Scholefield, Joseph	72.49
S00332	School Street Truck Parts Inc.	3,670.00
S00338	Scott W Scherbon Jr.	681.99
S00580	Secondwind Water Systems, Inc.	303.45
S00597	Securitas Electronic Security Inc	4,201.20
TV1141	Sedlewicz, Judith	20.00
P00350	SettlementOne Screening Corporation	394.84
TV1245	Sevigny, Donald	125.00
S00615	Shamaly, Jason	89.33

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S00617	Share Corporation	488.99
S00634	Shavell, Michael	1,103.00
TV1284	Shearer, Glenn/ Debra	66.92
S00857	Sherrill Tree	880.51
S00860	Sherwin-Williams	43.80
S00910	Showtime Computers & Supplies	3,137.56
S01918	Sig Sauer Inc	2,574.00
S00934	Signwarehouse, Inc.	63.31
S00935	Silva, Scott	800.00
S00940	Simons Uniforms	3,521.75
TV1137	Simpson, Christopher & Leslie	66.67
S01033	SiteOne Landscape Supply Holding, L	3,706.70
S01061	Small, Dustin	60.00
S01175	Smith Plumbing & Heating, LLC	6,224.34
TV1267	Smith, Heidi	408.39
S01159	Smith, Sandra	1,300.00
TV1128	Smith, Susan	23.89
S01320	Society for the Protection of	55.00
TV1180	Sojka, Eric	29.84
TV0994	SolarCity Corporation	6,175.48
TV1248	Solid Gold Investment Group	51.67
TV1186	Sonic Manufacturing Company Inc	479.87
TV1145	Soucy, Justin	40.37
S01325	Souhegan Mutual Fire Aid Assoc	3,187.50
S01490	Sousa Realty & Development Corp.	1,390.92
S01535	Southern New Hampshire Special	5,000.00
S01550	Southworth-Milton, Inc.	43,863.53
S01740	Sport Supply Group-BSN	10,107.45
S00236	St. Germain, Roland	455.00
S00252	St. Joseph Business & Health	16,404.00
S00235	St. Joseph Community Services, Inc.	3,835.00
S00251	St. Joseph Hospital	823.75
TV0081	St. Mary's Bank	2,375.72
S00264	St.John XXIII Food Pantry of Hudson	6,000.00
S01765	Stanley Convergent Security Solutio	1,590.00
S01782	Staples Business Advantage	2,919.72
TV1150	Stapula, Janice	17.29
S01855	State of NH - Criminal Records	72.00
S01867	State of NH-DHHS	140.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
S01862	State of NH-DOS	96.00
S01866	State of New Hampshire - U.C.	3,922.21
S02058	Statewide Communications, Inc.	66,071.35
TV1211	Stearns Lending	2,068.43
S02160	Stearns, Dale P.	480.00
TV1194	Stewart Title Company	332.16
S02250	Still's Power Equipment Co.	1,562.37
S02610	Stratham Tire, Inc.	291.00
TV1274	Strickler, Ronald or Amy	19.27
TV1117	Stroud, Del Eric	36.46
S02680	Stryker Medical	1,103.30
TV1230	Sullivan, Jonathan	75.50
TV1120	SunRun	1,325.25
S02903	Suncay Realty, LLC	800.00
S03223	Superior Interiors Inc	625.00
A08014	Supplyworks	732.29
S03400	Surplus Office Equipment, Inc.	1,808.00
S03555	Sweeney Title Service	1,636.05
TV1242	Sweeney, Catherine	54.50
S01781	Swendsboe, Neil H.	1,054.58
S03559	Swift Signs Inc	580.00
T00204	TAPCO	771.62
T01028	TL Sports Sales Inc	205.49
T01033	TMDE Calibration Lab, Inc.	1,458.23
T00100	TST Hydraulics, Inc.	924.83
TV1216	Tabor, Robert & Elizabeth	147.81
T00171	Tamvaklis, Christine	1,475.00
T00209	Tarbell & Brodich, PA	59,802.49
T00212	Tardif, Chloe M.	402.00
T00211	Tardif, Noah Y.	70.00
T00250	Tate Brothers Paving	4,040.00
T00301	Tate, Patrick	2,200.00
T00355	TeamViewer GmbH	2,558.00
T00376	Ted Berry Company Inc	3,463.85
T00450	Teledyne Technologies Inc.	11.35
T00500	Telegraph Publishing Co.	3,056.94
B00300	The Barking Dog, LTD	262.40
F00377	The Beistle Company	340.00
C00268	The Camera Company, Inc.	9,510.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
F00930	The Front Door Agency, Inc.	4,000.00
S00527	The Scott Lawson Group, Ltd.	12,641.60
TV0853	The Stove Shoppe	90.00
T00648	Therrien, Jennifer Leigh	500.00
TV0874	Thibodeau, Leigh	108.50
TV1269	Thistle, Zachary / Allison	560.72
T00752	Thomson West	396.00
T00735	Thurston's Tool Co.	1,765.00
TV1156	Thurston, Robert J	29.58
T00979	Tim's Turf & Landscaping Materials	1,267.00
T01001	Timberlane Coach Company	5,720.00
T00990	Timpe, Steve	242.00
TV1168	Tiotuyco, Albert	31.01
T01032	Tip Top Tree Service & Landscaping	900.00
T01034	Tire Warehouse	9,953.75
T01018	Tomahawk Live Trap, LLC	195.44
T01035	Total Air Supply Inc.	89.04
T01049	Total Notice, LLC.	4,470.00
T01077	Town of Hudson	365,530.00
T01075	Town of Hudson Sewer Utility	3,539.77
T01079	Town of Hudson Water Utility	293,809.40
T01103	Town of Litchfield	28,034.64
T01358	Tractor Supply Credit Plan	99.98
T01367	Tracy, Justin	117.50
T01366	Trane	3,806.00
PO1291	Traub, Stephen G.	28,787.00
TV1179	Traywick, Bernard	33.80
T01550	Treasurer, State of New Hampshire	46,172.00
B00888	Treat Enterprises, Inc.	10,782.15
T01384	Trelleborg Pipe Seals Milford, Inc.	294.21
T01592	Tri State Hood & Duct, LLC	300.00
T01591	Tri-State Fire Protection, LLC.	350.50
N01450	Tri-Tech Forensics Inc	803.86
T01605	Triangle Portable Services	5,284.30
T01601	Tritech Software Systems	30,046.25
T01650	Trustees of the Trust Funds	968,500.00
T01696	Tufts, Christos	234.00
TV1144	Tulley, Jason	30.16
U00045	U.S.P.C.A. Region 4	150.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
U00928	UPS Store #5997	36.21
U00071	USA Bluebook	2,873.43
U00042	USPCA	50.00
U0001	Udice, Gina	1,103.00
U00010	Undercofler, Joseph	94.32
U00001	Undercofler, Natalie	34.32
TV1183	Ungaro, Ralph	50.00
U00099	Union Leader Corporation	5,566.27
U00015	United Rentals Shared	3,924.03
U00038	United States Postal Service	34,099.02
U00005	University of New Hampshire	2,100.00
U00900	Unlimited Doors LLC	1,625.00
TV1158	Vachon, Brendon	90.00
V00037	Vachon, Michelle	120.15
V00070	Vail, Bridie	280.00
V00073	Vail, John	1,059.00
V00098	Valentino's	152.21
TV1138	Vallante, Pasquale	43.78
V00097	Valley Auto Parts	36.49
V00040	Vanasse Hangen Brustlin, Inc.	230.00
V00116	Vecchiarello, Michelle & Alan	231.87
V00100	Velocity Performance	10,250.00
V00136	Ver-Trans, Inc.	1,425.00
V00138	Veria Pizza	750.25
S01668	Veriato Inc	525.00
V00140	Verizon Wireless	34,691.94
V00152	Vibco, Inc.	735.57
V00156	Vigeant, Leonard	3,922.33
TV1115	Villemaire, George & Kathleen	2,045.21
V00392	Vulcan LLC	11,196.59
J01295	W T Jones LLC	935.00
W00009	W. B. Mason Co., Inc.	10,751.78
W00020	W. D. Perkins	19,311.90
TV1191	WFG Lender Services LLC	135.14
W00684	WIN-911 Software	495.00
TV1203	Wallace, Russell	27.01
W00125	Wally's Pizza	140.00
W00151	Walmart Community BRC	22,771.36
TV1130	Wasielewski, Mary & Edward	117.83

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2016 through June 30, 2017

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
W00399	Water Country Corporation	991.61
W00400	Water Industries, Inc.	2,077.39
W00406	Waterways Water Treatment Specialis	876.00
TV1250	Watson, Ronald	59.88
W00455	Webster, Gary	104.95
W00494	Wells Fargo Real Estate Tax ServLLC	5,203.92
W00538	Weston & Sampson Eng., Inc.	88,349.51
W00580	Wheelabrator Technologies Inc	150.00
W006667	Whiting, Brittney Elizabeth	180.00
W00635	Whitney, Zachary	157.50
W00654	Wholey, Tim	2,093.00
W00656	Wiegers, Darin	715.00
W00683	Williamson Jr, Leslie A	925.00
W00766	Willis, Joseph	275.00
W00686	Wilson's Tire & Auto	1,550.00
W00800	Wilson, Kathleen	1,079.51
W00645	Wilson, Scott	1,000.00
W00849	Winter Equipment Company, Inc.	193.93
TV1157	Witham, Jeffrey & Kristen	16.50
W00870	Witmer Public Safety Group, Inc.	1,812.57
W00876	Woodberry Hudson Investments, LLC	8,121.35
W00877	Work 'n Leisure Products	159.73
W00878	Work Safe Traffic	900.00
TV1074	Workinger, Jonathan	38.31
W01059	Wright Electrical Motors	2,190.00
W01062	Wright Line LLC	354.45
W01073	Wyatt, Mark E	178.00
Y00012	Yankee Industrial Supply, LLC.	852.11
Y00076	Yates David, Sr.	849.49
Y00077	Yates, Kristin	144.00
Y00125	Yennaco, Jeff	1,773.00
Y00452	Young Well Co.	1,640.22
Y00375	Young, Barbara	4,575.00

**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Hudson as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note I-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 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 matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Hudson, as of June 30, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Town of Hudson
Independent Auditor's Report*

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Hudson as of June 30, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund, major water fund, and major sewer fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1-E to the basic financial statements, effective July 1, 2016, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement, and Application*. As a result of the implementation of GASB Statement No. 72, the Town disclosed its investments in accordance with fair value hierarchy. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, the Schedule of Funding Progress for Other Postemployment Benefit Plan, the Schedule of Town's Proportionate Share of Net Pension Liability, and the Schedule of Town Contributions 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 schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 18, 2017

*Plodzik & Sanderson
Professional Association*

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Town of Hudson, New Hampshire (the Town) annual financial report, the Town's management is pleased to provide this narrative discussion and analysis of the financial activities of the Town for the fiscal year ending June 30, 2017. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$19,581,822 (net position) for the fiscal year reported. This is a change of \$3,549,442 in comparison to the prior year. Of that amount at June 30, 2017, \$(196,790) is considered unrestricted (unrestricted net position), a change of \$378,832 in comparison to the prior year. A major factor for this change is that the Town used a portion of fund balance to partially fund the renovation of the Central Fire Station and did not recapture that amount with the actual revenues and expenditures in comparison to the budget. Unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- The total cost of all town services for fiscal year 2017 was \$30,882,162, as compared to \$30,261,123 in the prior year, an increase of \$621,039 or 2.1%.
- At June 30, 2017, the Town's governmental funds reported a combined ending fund balance of \$34,793,094, a change of \$4,521,486 in comparison to prior year.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$5,571,168, a change of \$(451,993) in comparison to the prior year.
- Total long-term debt (bonds payable) at the close of the fiscal year was \$10,835,000, a change of \$(1,065,000) in comparison to the prior year.
- Overall, the Town continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the basic financial statements, and (4) required supplementary information. The Town also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hudson, New Hampshire's finances in a manner similar to a private sector business. These statements provide both long-term and short-term information about the Town's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of the government-wide statements is the *Statement of Net Position* which presents information that includes all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the net difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town as a whole is improving or deteriorating. Evaluation of the overall health of the Town would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of Town infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Town's net position changed during the current calendar year. All current year revenues and expenditures are included regardless of the timing of cash flows. An important purpose of the design of the statement of activities is to show the financial reliance of the Town's distinct activities or functions on revenues provided by the Town's taxpayers.

The government-wide financial statements have separate columns for government activities and business-type activities.

Governmental activities include general administration, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation. Property taxes, motor vehicle permit fees, federal, state, and other local revenues finance these activities.

The government-wide financial statements are presented on pages 11-12 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the Town as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds are reported in the fund financial statements and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Because the focus of *governmental funds* is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. These two perspectives may provide insight into the long-term impact of short-term financing decisions. The financial statements contain a reconciliation between the government-wide and fund financial statements to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 13-16 of this report.

Individual fund information for nonmajor governmental funds is found in the combining statements in a later section of this report.

The Town's *fiduciary funds* are private purpose trust funds and agency funds. Fiduciary funds are used for those resources that are held for third parties and are not available for governmental use. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 22 of this report.

Required Supplementary Information

The budgetary comparison schedule for the general fund is presented as required supplementary information. A more detailed budgetary schedule for the general fund is included in the supplementary section. This presentation is presented on page 17 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Town's budget presentations. Also, combining and individual statements and schedules for nonmajor funds are presented in this section of this report beginning on page 45.

Government-Wide Financial Analysis

Summary of Net Position		Governmental activities	
	2017	2016	
Assets and deferred outflows:			
Current and other assets	\$ 68,639,064	\$ 63,248,234	
Capital assets	25,203,591	24,223,363	
Deferred outflows	7,256,845	2,023,126	
Total assets and deferred outflows	101,099,500	89,494,723	
Liabilities and deferred inflows:			
Current liabilities	22,002,742	21,075,967	
Noncurrent liabilities	46,854,879	39,114,781	
Deferred inflows	12,660,057	13,271,595	
Total liabilities and deferred inflows	81,517,678	73,462,343	
Net position:			
Net investment in capital assets	14,159,348	11,952,173	
Restricted	5,619,264	4,655,829	
Unrestricted	(196,790)	(575,622)	
Total net position	\$ 19,581,822	\$ 16,032,380	

The largest portion of the Town's total net position (72.3% of total net position) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position (28.7% of total net position) represents resources that are subject to restrictions placed on how they may be used by parties external to the Town. Finally, unrestricted net position of \$(196,790) ((1%) of total net position) may be used to meet the government's ongoing obligations to citizens and creditors. The negative net position is largely due to the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, 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. The New Hampshire Retirement System has a statutory funding schedule in which the goal is to reach 100% plan funding by June 30, 2039.

At the end of the fiscal year, the Town was only able to report a positive change in net position for the government-wide activities and total net position. The Town's total net position changed by \$3,549,442 or 22.1% during the current fiscal year.

The following condensed financial information was derived from the government-wide Statement of Net Position. It reflects how the Town's net position has changed during fiscal year 2017.

The following table provides a summary of the Town's changes in net position:

Summary of Changes in Net Position

	Governmental Activities	
	2017	2016
Revenues:		
Program:		
Charges for services	\$ 7,044,342	\$ 7,158,052
Operating grants	684,751	597,824
Capital grants	-	1,110,206
General:		
Property taxes	15,957,913	15,840,109
Motor vehicle permits	5,217,440	4,975,134
Other	5,527,158	3,153,050
Total revenues	<u>34,431,604</u>	<u>32,834,375</u>
Program Expenses:		
General government	3,891,096	3,598,621
Public safety	15,895,285	13,102,744
Highways and streets	3,918,240	5,473,964
Sanitation	2,652,604	3,074,066
Water distribution and treatment	1,914,850	2,184,036
Health	131,317	98,172
Welfare	77,314	63,067
Culture and recreation	1,922,978	2,137,346
Conservation	46,446	33,543
Interest on long-term debt	432,032	495,564
Total expenses	<u>30,882,162</u>	<u>30,261,123</u>
Total change in net position	3,549,442	2,573,252
Net position - beginning of year	16,032,380	13,459,128
Net position - end of year	<u>\$ 19,581,822</u>	<u>\$ 16,032,380</u>

Governmental Funds Financial Analysis

The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$34,793,094 an increase of \$4,521,486 or 14.9% in comparison with the prior year. This increase was due to \$1,206,407 increase in the Water Fund, a \$1,048,289 increase in the Sewer Fund and a \$1,880,175 increase in the General Fund. The General Fund increase is largely due to unanticipated revenue for sale of tax deeded property.

Governmental Fund – General Fund

The general fund is the Town's primary operating fund and the largest source of day-to-day service delivery. At the end of the current year, unassigned fund balance of the General Fund was \$5,571,168, a change of \$(451,993) from the prior year. Unassigned fund balance is available for spending at the government's discretion. The remainder of the fund balance is nonspendable, restricted, committed, or assigned to indicate that is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior period; continued appropriations for capital outlay and improvement purposes; non expendable permanent fund balances; and other purposes restricted by statute.

GENERAL FUND REVENUES

Total general fund revenues and other financing sources increased 3.29% over fiscal year 2016.

Revenue Trends - General Fund

Source	2017 Amount	% of Total Revenue	Increase/ (Decrease)	% Change
Taxes	\$ 16,881,487	61.33%	\$ (103,842)	-0.61%
Licenses and permits	5,653,293	20.54%	225,964	4.16%
Intergovernmental	1,944,348	7.06%	182,082	10.33%
Charges for services	1,484,302	5.39%	(119,430)	-7.45%
Miscellaneous	1,452,738	5.28%	691,887	90.94%
Total	\$ 27,416,168	99.60%	\$ 876,661	3.30%
Transfers from other funds	110,000	0.40%	-	0%
Total	\$ 27,526,168	100.00%	\$ 876,661	3.29%

The general fund is heavily reliant on property taxes to support general fund operations and capital. Property taxes provided 61% of the Town's total general fund revenues, which is slightly less than 2016 at 64% of total general fund revenues. Total taxes decreased \$103,842 over that of fiscal year 2016. The majority of this decrease is from property taxes. Motor vehicle permit fees are the second largest revenue source with over \$5.6 million of revenues or 20.5% of the total, which is slightly higher than 2016 at 20.4%. Motor vehicle permit fees increased by \$225,964 or 4.2% in comparison with the prior year. Miscellaneous revenues increased by \$691,887 or 91%. The reason for the increase in Miscellaneous revenues is that in 2017 the Town sold multiple tax deeded properties in the amount of \$1,065,172.

GENERAL FUND EXPENDITURES

Total general fund expenditures and transfers to other funds totaled \$25,645,993 an increase of \$956,209 or 3.9% over the previous fiscal year. The increase in expenditures was due to the capital outlay increases.

Expenditure Trends - General Fund

	2017 Amount	% of Total Expenditures	Increase/ (Decrease)	% Change
General government	\$ 3,421,664	13.34%	\$ (118,257)	-3.34%
Public safety	13,479,616	52.56%	611,135	4.75%
Highways and streets	4,247,880	16.56%	(293,401)	-6.46%
Sanitation	1,515,040	5.91%	(3,227)	-0.21%
Health	113,286	0.44%	15,930	16.36%
Welfare	75,486	0.29%	14,167	23.10%
Culture and recreation	1,528,719	5.96%	11,583	0.76%
Conservation	45,473	0.18%	12,858	39.42%
Capital outlay	1,118,829	4.36%	723,023	182.67%
Total	\$ 25,545,993	99.61%	\$ 973,811	3.96%
Transfers to other funds	100,000	0.39%	(17,602)	-14.97%
Total	\$ 25,645,993	100.00%	\$ 956,209	3.87%

Budgetary Highlights

The General Fund – The operating budget was not amended in total appropriations during fiscal year 2017, however modifications were made to the allocation of appropriations. The fiscal year 2017 budget was set to utilize \$885,000 of unassigned fund balance to offset authorized expenditures. Actual expenditures were \$205,562 lower than budgeted expenditures. Actual revenues were \$2,031,742 higher than budgeted amounts. When including budget variances on transfers this resulted in a net positive variance to the budget of \$2,384,556.

The only functional area of revenue that did not meet the budget was taxes. Tax revenue was under budget by \$16,185 primarily due to a change in allowance for uncollectible property taxes. Miscellaneous revenues is over budget by \$1,084,373 due to the sale of town property.

The only functional areas which were slightly over expended was public safety and health. Public safety was overbudget by \$109,323; this was primarily due to accrued time buyouts. Health was overbudget by \$7,600. Overall, the Town expended 99.1% of the fiscal year 2017 final budget as compared to 99.2% in fiscal year 2016.

Capital Assets and Debt Administration

Capital Assets – Governmental Activities

The Town's investment in capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2017, was \$25,203,591 a change of \$980,228 from the prior year. The investment in capital assets includes land, buildings, improvements, infrastructure, equipment and vehicles.

	Governmental Activities	
	2017	2016
Land and land improvements	\$ 10,609,329	\$ 10,795,157
Construction in progress	42,500	80,989
Buildings and building improvements	10,920,259	10,330,675
Machinery, equipment, and furnishings	2,788,458	3,016,542
Infrastructure	843,045	-
Total	\$ 25,203,591	\$ 24,223,363

At June 30, 2017, the depreciable capital assets for the Town were 44% depreciated. This compares to 45% as of June 30, 2016. This comparison indicates that the Town is replacing capital assets at almost the same rate as they are depreciating, which is a positive financial indicator.

Major capital asset events during the current year included the following:

Capital Asset Purchases

Fire Station Renovation	\$	900,000
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Infrastructure

Pelham Road Dam Bridge	\$	701,102
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Additional information of the Town's capital assets may be found in Note 7 to the financial statements.

Long-term Debt

At June 30, 2017, the Town had total bonded debt outstanding of \$10,835,000. The Town did not issue any new debt in fiscal year 2017. A summary of outstanding debt is as follows:

	Governmental Activities	
	2017	2016
Water utility	\$ 10,835,000	\$ 11,900,000

Total long-term bonds outstanding at June 30, 2017 decreased by \$1,065,000 or 8.9% from June 30, 2016 due to bond payments and no additional bonds issued. Additional information on the Town's long-term debt can be found in Note 13 to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Town's Finance Director at 12 School Street Hudson, NH 03051.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 45,186,390
Investments	17,274,124
Accounts receivable (net)	959,473
Taxes receivable (net)	4,484,526
Special assessments receivable (net)	588,002
Intergovernmental receivable	698
Accrued interest receivable	47,880
Inventory	10,514
Prepaid items	58,442
Tax deeded property, subject to resale	29,015
Capital assets:	
Land and construction in progress	10,555,681
Other capital assets, net of depreciation	14,647,910
Total assets	93,842,655
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pension	7,256,845
LIABILITIES	
Accounts payable	445,721
Accrued salaries and benefits	262,921
Accrued interest payable	157,791
Intergovernmental payable	21,136,309
Long-term liabilities:	
Due within one year	1,163,903
Due in more than one year	45,690,976
Total liabilities	68,857,621
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - Property taxes	8,292,027
Unavailable revenue - Special assessments	3,560,625
Amounts related to pensions	807,405
Total deferred inflows of resources	12,660,057
NET POSITION	
Net investment in capital assets	14,159,348
Restricted	5,619,264
Unrestricted	(196,790)
Total net position	\$ 19,581,822

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, 2017

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change In Net Position
General government	\$ 3,891,096	\$ 252,923	\$ -	\$ (3,638,173)
Public safety	15,895,285	949,425	127,507	(14,818,353)
Highways and streets	3,918,240	-	535,428	(3,382,812)
Sanitation	2,652,604	1,396,750	21,816	(1,234,038)
Water distribution and treatment	1,914,850	4,163,290	-	2,248,440
Health	131,317	-	-	(131,317)
Welfare	77,314	6,986	-	(70,328)
Culture and recreation	1,922,978	274,968	-	(1,648,010)
Conservation	46,446	-	-	(46,446)
Interest on long-term debt	432,032	-	-	(432,032)
Total governmental activities	<u>\$ 30,882,162</u>	<u>\$ 7,044,342</u>	<u>\$ 684,751</u>	<u>(23,153,069)</u>
General revenues:				
Taxes:				
Property				15,957,913
Other				636,661
Motor vehicle permit fees				5,217,440
Licenses and other fees				770,543
Grants and contributions not restricted to specific programs				1,282,736
Miscellaneous				2,837,218
Total general revenues				<u>26,702,511</u>
Change in net position				3,549,442
Net position, beginning				16,032,380
Net position, ending				<u>\$ 19,581,822</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, 2017

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 37,049,368	\$ 5,903,531	\$ 1,650,704	\$ 582,787	\$ 45,186,390
Investments	3,090,748	3,224,775	10,788,499	170,102	17,274,124
Accounts receivable (net)	645,221	279,533	34,719	-	959,473
Taxes receivable	4,587,069	-	-	-	4,587,069
Special assessments receivable (net)	-	-	588,002	-	588,002
Intergovernmental receivable	698	-	-	-	698
Accrued interest receivable	8,638	9,012	30,150	80	47,880
Interfund receivable	27,051	-	-	-	27,051
Voluntary tax liens	105,688	-	-	-	105,688
Voluntary tax liens reserved until collected	(105,688)	-	-	-	(105,688)
Inventory	10,514	-	-	-	10,514
Prepaid items	58,442	-	-	-	58,442
Tax deeded property, subject to resale	29,015	-	-	-	29,015
Total assets	<u>\$ 45,506,764</u>	<u>\$ 9,416,851</u>	<u>\$ 13,092,074</u>	<u>\$ 752,969</u>	<u>\$ 68,768,658</u>
LIABILITIES					
Accounts payable	\$ 198,308	\$ 100,989	\$ 135,430	\$ 10,994	\$ 445,721
Accrued salaries and benefits	256,213	1,749	4,199	760	262,921
Intergovernmental payable	21,136,309	-	-	-	21,136,309
Interfund payable	-	13,846	13,205	-	27,051
Total liabilities	<u>21,590,830</u>	<u>116,584</u>	<u>152,834</u>	<u>11,754</u>	<u>21,872,002</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	8,542,937	-	-	-	8,542,937
Unavailable revenue - Special assessments	-	3,002,191	558,434	-	3,560,625
Total deferred inflows of resources	<u>8,542,937</u>	<u>3,002,191</u>	<u>558,434</u>	<u>-</u>	<u>12,103,562</u>
FUND BALANCES					
Nonspendable	97,971	-	-	176,870	274,841
Restricted	576,422	3,019,972	1,413,893	432,107	5,442,394
Committed	7,290,522	3,278,104	10,966,913	132,238	21,667,777
Assigned	1,836,914	-	-	-	1,836,914
Unassigned	5,571,168	-	-	-	5,571,168
Total fund balances	<u>15,372,997</u>	<u>6,298,076</u>	<u>12,380,806</u>	<u>741,215</u>	<u>34,793,094</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 45,506,764</u>	<u>\$ 9,416,851</u>	<u>\$ 13,092,074</u>	<u>\$ 752,969</u>	<u>\$ 68,768,658</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, 2017

Total fund balances of governmental funds (Exhibit C-1)		\$ 34,793,094
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	\$ 36,920,283	
Less accumulated depreciation	<u>(11,716,692)</u>	
		25,203,591
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	\$ 7,256,845	
Deferred inflows of resources related to pensions	<u>(807,405)</u>	
		6,449,440
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (27,051)	
Payables	<u>27,051</u>	
		-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as unavailable revenue in the funds.		
		250,910
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		
		(102,543)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(157,791)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 10,835,000	
Capital leases	209,243	
Compensated absences	1,878,434	
Accrued landfill postclosure care costs	117,000	
Other postemployment benefits	3,786,422	
Net pension liability	<u>30,028,780</u>	
		<u>(46,854,879)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 19,581,822</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, 2017

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 16,881,487	\$ -	\$ -	\$ -	\$ 16,881,487
Licenses and permits	5,653,293	-	-	334,690	5,987,983
Intergovernmental	1,944,348	-	21,816	1,323	1,967,487
Charges for services	1,484,302	4,163,290	1,396,750	-	7,044,342
Miscellaneous	1,452,738	282,045	1,005,043	255,481	2,995,307
Total revenues	<u>27,416,168</u>	<u>4,445,335</u>	<u>2,423,609</u>	<u>591,494</u>	<u>34,876,606</u>
EXPENDITURES					
Current:					
General government	3,421,664	-	-	202,592	3,624,256
Public safety	13,479,616	-	-	-	13,479,616
Highways and streets	4,247,880	-	-	-	4,247,880
Water distribution and treatment	-	1,759,230	-	-	1,759,230
Sanitation	1,515,040	-	939,192	-	2,454,232
Health	113,286	-	-	-	113,286
Welfare	75,486	-	-	-	75,486
Culture and recreation	1,528,719	-	-	964	1,529,683
Conservation	45,473	-	-	-	45,473
Debt service:					
Principal	-	1,065,000	-	-	1,065,000
Interest	-	448,698	-	-	448,698
Capital outlay	1,118,829	-	392,128	1,323	1,512,280
Total expenditures	<u>25,545,993</u>	<u>3,272,928</u>	<u>1,331,320</u>	<u>204,879</u>	<u>30,355,120</u>
Excess of revenues over expenditures	<u>1,870,175</u>	<u>1,172,407</u>	<u>1,092,289</u>	<u>386,615</u>	<u>4,521,486</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	110,000	100,000	-	-	210,000
Transfers out	(100,000)	(66,000)	(44,000)	-	(210,000)
Total other financing sources (uses)	<u>10,000</u>	<u>34,000</u>	<u>(44,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,880,175	1,206,407	1,048,289	386,615	4,521,486
Fund balances, beginning	13,492,822	5,091,669	11,332,517	354,600	30,271,608
Fund balances, ending	<u>\$ 15,372,997</u>	<u>\$ 6,298,076</u>	<u>\$ 12,380,806</u>	<u>\$ 741,215</u>	<u>\$ 34,793,094</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, 2017

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 4,521,486
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 2,127,510	
Depreciation expense	<u>(967,980)</u>	1,159,530
The net effect of various disposals involving capital assets is to decrease the net position.		(179,302)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (210,000)	
Transfers out	<u>210,000</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in 60 day property tax deferred inflow	\$ (263,242)	
Change in allowance for uncollectible property taxes	<u>(23,671)</u>	(286,913)
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	\$ 1,065,000	
Repayment of capital leases	<u>161,947</u>	1,226,947
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	\$ 16,666	
Increase in compensated absences payable	(66,698)	
Increase in postemployment benefits payable	(809,366)	
Decrease in accrued landfill postclosure care costs	234,000	
Changes in pension balances relating to GASB Statement No. 68	<u>(2,266,908)</u>	(2,892,306)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 3,549,442</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, 2017

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
Taxes	\$ 16,215,374	\$ 16,215,374	\$ 16,199,189	\$ (16,185)
Licenses and permits	4,923,000	4,923,000	5,653,293	730,293
Intergovernmental	1,965,851	1,888,538	1,944,348	55,810
Charges for services	1,216,207	1,216,207	1,393,658	177,451
Miscellaneous	31,000	90,395	1,174,768	1,084,373
Total revenues	<u>24,351,432</u>	<u>24,333,514</u>	<u>26,365,256</u>	<u>2,031,742</u>
EXPENDITURES				
Current:				
General government	3,618,268	3,529,931	3,364,517	165,414
Public safety	13,479,608	13,374,423	13,483,746	(109,323)
Highways and streets	4,348,364	4,423,420	4,333,956	89,464
Sanitation	1,556,395	1,556,395	1,515,040	41,355
Health	106,797	105,686	113,286	(7,600)
Welfare	100,900	85,900	75,486	10,414
Culture and recreation	1,450,261	454,220	438,382	15,838
Conservation	46,763	-	-	-
Capital outlay	258,000	258,000	258,000	-
Total expenditures	<u>24,965,356</u>	<u>23,787,975</u>	<u>23,582,413</u>	<u>205,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(613,924)</u>	<u>545,539</u>	<u>2,782,843</u>	<u>2,237,304</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	19,500	287,635	564,887	277,252
Transfers out	(290,576)	(1,718,174)	(1,848,174)	(130,000)
Total other financing sources (uses)	<u>(271,076)</u>	<u>(1,430,539)</u>	<u>(1,283,287)</u>	<u>147,252</u>
Net change in fund balances	<u>\$ (885,000)</u>	<u>\$ (885,000)</u>	1,499,556	<u>\$ 2,384,556</u>
Decrease in nonspendable fund balance			77,618	
Decrease in restricted fund balance			28,457	
Increase in committed fund balance (non-encumbrances)			(2,072,000)	
Increase in assigned fund balance (non-encumbrances)			(272,537)	
Unassigned fund balance, beginning			6,458,441	
Unassigned fund balance, ending			<u>\$ 5,719,535</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, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 3,597,441	\$ 4,163,290	\$ 565,849
Miscellaneous	1,000	12,062	11,062
Total revenues	<u>3,598,441</u>	<u>4,175,352</u>	<u>576,911</u>
EXPENDITURES			
Current:			
Water distribution and treatment	1,943,742	1,759,230	184,512
Debt service:			
Principal	1,065,000	1,065,000	-
Interest	448,699	448,698	1
Total expenditures	<u>3,457,441</u>	<u>3,272,928</u>	<u>184,513</u>
Excess of revenues over expenditures	<u>141,000</u>	<u>902,424</u>	<u>761,424</u>
OTHER FINANCING USES			
Transfers out	<u>(241,000)</u>	<u>(241,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (100,000)</u>	<u>661,424</u>	<u>\$ 761,424</u>
Restricted fund balance, beginning		<u>2,358,548</u>	
Restricted fund balance, ending		<u>\$ 3,019,972</u>	

The notes to the basic financial statements are an integral part of this statement.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

The following reconciles the *general fund* budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$26,930,143
Adjustment:	
Basis difference:	
Change in allowance for uncollectible property taxes	23,671
GASB Statement No. 54:	
To record revenue of the blended funds	763,999
Net effect of transfers between blended funds	(454,887)
Per Exhibit C-3 (GAAP basis)	<u>\$27,526,168</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$25,430,587
Adjustment:	
Basis differences:	
Encumbrances, beginning	1,249,053
Encumbrances, ending	(421,283)
GASB Statement No. 54:	
To record expenditures of the blended funds	1,135,810
Net effect of transfers between blended funds	(1,748,174)
Per Exhibit C-3 (GAAP basis)	<u>\$25,645,993</u>

The following reconciles the *water fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 4,175,352
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	269,983
Net effect of transfers between blended funds	100,000
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,545,335</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 3,513,928
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(175,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,338,928</u>

The following reconciles the *sewer fund* budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D-3 (budgetary basis)	\$ 1,439,017
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended expendable trust fund	984,592
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,423,609</u>
	<i>(Continued)</i>

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, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 21,816	\$ 21,816	\$ -
Charges for services	1,233,536	1,396,750	163,214
Miscellaneous	20,650	20,451	(199)
Total revenues	<u>1,276,002</u>	<u>1,439,017</u>	<u>163,015</u>
EXPENDITURES			
Current:			
Sanitation	1,021,002	939,192	81,810
Capital outlay	421,000	392,128	28,872
Total expenditures	<u>1,442,002</u>	<u>1,331,320</u>	<u>110,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(166,000)</u>	<u>107,697</u>	<u>273,697</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	225,000	-	(225,000)
Transfers out	(59,000)	(59,000)	-
Total other financing sources (uses)	<u>166,000</u>	<u>(59,000)</u>	<u>(225,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>48,697</u>	<u>\$ 48,697</u>
Restricted fund balance, beginning		1,365,196	
Restricted fund balance, ending		<u>\$ 1,413,893</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2017

	Private Purpose	
	Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 60	\$ 2,394,549
Investments	780	757,013
Accrued interest receivable	1	2,116
Total assets	841	3,153,678
LIABILITIES		
Accounts payable	-	59,750
Intergovernmental payable	-	1,027,517
Escrow and performance deposits	-	2,066,411
Total liabilities	-	3,153,678
NET POSITION	\$ 841	\$ -

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2017

	Private Purpose Trust
ADDITIONS	
New funds	\$1,187
Interest	14
Change in fair market value	72
Total revenue	1,273
DEDUCTIONS	
Scholarships	1,000
Change in net position	273
Net position, beginning	568
Net position, ending	\$ 841

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, 2017

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TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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.

In 2017 the Town implemented GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, which establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a government should apply.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through taxes and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the Town at year-end. This statement includes all of the Town's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position, with the exception of some the capital assets and related accumulated depreciation, which have been omitted because they have not 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 requirements of a particular function. Taxes and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue. As in the Statement of Net Position mentioned above, the Town has not recorded all of depreciation expense in this statement.

Fund Financial Statements - 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 are reported as separate columns in the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or capital outlay. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – these additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds and financing provided by bond proceeds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation - A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The Town reports the following major governmental funds:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, state grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54 guidance the library, conservation, land use change tax, senior activities, and expendable trust funds are consolidated in the general fund.

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system.

Sewer Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines.

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.

Permanent Funds – are used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

Fiduciary Funds – The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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 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.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs that reflect quoted prices (unadjusted) in active markets for identical assets and liabilities that the Town has the ability to access at the measurement date. Most of the Town's directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations and corporate bonds would be examples of Level 2 investments.

Level 3 – Unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative financial instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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 Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town’s general fund consist of gasoline and diesel fuel which will be used in the subsequent period. The cost is recorded as an expenditures/expenses when consumed rather than when purchased.

1-H 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-I Capital Assets

Capital assets are defined by the Town as assets with an initial individual cost of \$5,000 or more and an estimated life in excess of one year. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, drainage, and similar items) and are reported in governmental activities. 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 accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position. When cost of general capital assets cannot be determined from available records, estimated historical cost is used.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the Town are depreciated or amortized 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

1-J 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.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 10, 2016 and October 31, 2016, and due on July 1, 2016 and December 10, 2016. 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, 2016 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,509,777,555
For all other taxes	\$ 2,641,720,555

The tax rates and amounts assessed for the year ended June 30, 2017 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.29	\$16,607,502
School portion:		
State of New Hampshire	\$2.44	6,124,798
Local	\$11.92	31,493,213
County portion	\$1.32	3,491,146
Total	\$21.97	\$57,716,659

1-L Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2017.

1-M Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-N Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities.

1-O Compensated Absences

The Town's policy allows certain employees to earn varying amounts of accrued time based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy 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.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

1-P Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan’s independent auditors.

1-Q Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – 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 amounts that are available for any purpose. Positive amounts are reported only in the general fund.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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 Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, water, and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2017, \$885,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

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Sewer fund budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 1,390,320
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
Eliminate transfer to blended expendable trust fund	(15,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,375,320</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name or are held in short-term investments classified as cash equivalents and are not subject to custodial credit risk. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$47,580,999 and the bank balances totaled \$48,204,954. Petty cash totaled \$4,264.

Cash and cash equivalents reconciliation:

Cash and cash equivalents per Statement of Net Position (Exhibit A)	\$ 45,186,390
Cash and cash equivalents per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	2,394,609
Total cash and cash equivalents	<u>\$ 47,580,999</u>

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2017:

	Valuation		Less Than 1			Total
	Measurement Method	Fair Value	Year	1-5 Years	5-10 Years	
Investments type:						
Common stocks	Level 1	\$ 1,139,049	\$ -	\$ -	\$ -	\$ 1,139,049
Corporate bonds	Level 2	-	1,501,966	2,477,816	991,590	4,971,372
Equity exchange traded funds	Level 1	223,389	-	-	-	223,389
Equity mutual funds	Level 1	8,109,375	-	-	-	8,109,375
Fixed income mutual funds	Level 2	468,697	-	-	-	468,697
U.S. Government bonds	Level 2	-	449,974	2,102,009	568,052	3,120,035
Total fair value		<u>\$ 9,940,510</u>	<u>\$ 1,951,940</u>	<u>\$ 4,579,825</u>	<u>\$ 1,559,642</u>	<u>\$ 18,031,917</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

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Credit Risk - The Town's investment pool had the following credit risk structure at June 30, 2017:

Investment Type	Credit Rating*	Fair Value	Percent of Grand Total
Corporate bonds	AA+	\$ 233,908	2.89%
Corporate bonds	AA	250,720	3.10%
Corporate bonds	AA-	250,162	3.09%
Corporate bonds	A+	372,603	4.60%
Corporate bonds	A	1,182,520	14.61%
Corporate bonds	A-	1,267,424	15.66%
Corporate bonds	BBB+	1,414,035	17.48%
		<u>4,971,372</u>	<u>61.44%</u>
U.S. Government bonds	AA+	3,120,035	38.56%
		<u>\$ 8,091,407</u>	<u>100.00%</u>

*Per Standard and Poor's

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. None of the town's investment in one single issuer exceeded 5% of the Town's total investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 17,274,124
Investments per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	757,793
Total investments	<u>\$ 18,031,917</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, 2017. The amount has been reduced by an allowance for an estimated uncollectible amount of \$102,543. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2017	\$3,434,320	\$3,434,320
Unredeemed (under tax lien):		
Levy of 2016	587,180	587,180
Levy of 2015	353,387	353,387
Levies of 2014 and prior	143,970	143,970
Yield	6,712	6,712
Land use change	61,500	61,500
Less: allowance for estimated uncollectible taxes	(102,543)	-
Net taxes receivable	<u>\$4,484,526</u>	<u>\$4,587,069</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, 2017, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

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Receivables as of June 30, 2017 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	\$ 935,575	\$ 418,533	\$ 107,127	\$ -	\$ 1,461,235
Special assessments	-	-	588,002	-	588,002
Intergovernmental	698	-	-	-	698
Accrued interest	8,638	9,012	30,150	80	47,880
Voluntary tax liens	105,688	-	-	-	105,688
Gross receivables	<u>1,050,599</u>	<u>427,545</u>	<u>725,279</u>	<u>80</u>	<u>2,203,503</u>
Less: allowance for uncollectibles	<u>(396,042)</u>	<u>(139,000)</u>	<u>(72,408)</u>	<u>-</u>	<u>(607,450)</u>
Net total receivables	<u>\$ 654,557</u>	<u>\$ 288,545</u>	<u>\$ 652,871</u>	<u>\$ 80</u>	<u>\$ 1,596,053</u>

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 is as follows:

	Balance, beginning	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,692,302	\$ -	\$ (179,121)	\$ 10,513,181
Construction in progress	80,989	42,500	(80,989)	42,500
Total capital assets not being depreciated	<u>10,773,291</u>	<u>42,500</u>	<u>(260,110)</u>	<u>10,555,681</u>
Being depreciated:				
Land improvements	134,138	-	-	134,138
Buildings and building improvements	16,452,284	1,056,165	(44,413)	17,464,036
Machinery, equipment, and vehicles	7,656,594	248,732	-	7,905,326
Infrastructure	-	861,102	-	861,102
Total capital assets being depreciated	<u>24,243,016</u>	<u>2,165,999</u>	<u>(44,413)</u>	<u>26,364,602</u>
Total all capital assets	<u>35,016,307</u>	<u>2,208,499</u>	<u>(304,523)</u>	<u>36,920,283</u>
Less accumulated depreciation:				
Land improvements	(31,283)	(6,707)	-	(37,990)
Buildings and building improvements	(6,121,609)	(466,400)	44,232	(6,543,777)
Machinery, equipment, and vehicles	(4,640,052)	(476,816)	-	(5,116,868)
Infrastructure	-	(18,057)	-	(18,057)
Total accumulated depreciation	<u>(10,792,944)</u>	<u>(967,980)</u>	<u>44,232</u>	<u>(11,716,692)</u>
Net book value, capital assets being depreciated	<u>13,450,072</u>	<u>1,198,019</u>	<u>(181)</u>	<u>14,647,910</u>
Net book value, all capital assets	<u>\$ 24,223,363</u>	<u>\$ 1,240,519</u>	<u>\$ (260,291)</u>	<u>\$ 25,203,591</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	\$ 48,583
Public safety	341,251
Highways and streets	263,590
Sanitation	9,494
Water	92,620
Culture and recreation	212,442
Total depreciation expense	<u>\$ 967,980</u>

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NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of June 30, 2017 is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 13,846
	Sewer	13,205
		\$ 27,051

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended June 30, 2017 is as follows:

	Transfers In:		Total
	General Fund	Water Fund	
Transfers out:			
General fund	\$ -	\$ 100,000	\$ 100,000
Water fund	66,000	-	66,000
Sewer fund	44,000	-	44,000
Total	\$ 110,000	\$ 100,000	\$ 210,000

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at June 30, 2017 are as follows:

General fund:		
Taxes due to the Hudson School District		\$ 18,959,113
Taxes due to Hillsborough County		1,745,520
Payroll taxes due to State Governments		1,010
Contributions due to New Hampshire Retirement System		408,755
Fees due to the State of New Hampshire Department of Motor Vehicles		21,911
Total general fund		\$ 21,136,309
Fiduciary fund:		
Agency fund:		
Balance of trust funds belonging to the Hudson School District	\$	769,490
Impact fees belonging to the Hudson School District		258,027
Total fiduciary fund		\$ 1,027,517

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$7,256,845 in the governmental activities at June 30, 2017 consists of amounts related to pensions, see Note 14.

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Deferred inflows of resources at June 30, 2017 are as follows:

	Governmental Activities	General Fund	Water Fund	Sewer Fund
Property taxes levied prior to their due date	\$ 8,292,027	\$ 8,292,027	\$ -	\$ -
Property taxes receivables not collected within 60 days of the end of the fiscal year	-	250,910	-	-
Hookup fees not currently available	3,002,191	-	3,002,191	-
Betterment assessments not currently available	558,434	-	-	558,434
Deferred amounts related to pensions, see Note 14	807,405	-	-	-
Total deferred inflows of resources	<u>\$ 12,660,057</u>	<u>\$ 8,542,937</u>	<u>\$ 3,002,191</u>	<u>\$ 558,434</u>

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, 2017
Capital lease obligations:		
Ford pickup trucks (5)	5.20%	\$ 39,511
Ford Explorer 4WD	4.50%	15,270
Street sweeper	5.40%	154,462
Total capital lease obligations		<u>\$ 209,243</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
Ford Explorer 4WD	32,000
Street sweeper	270,892
Total equipment	491,164
Less: accumulated depreciation	(191,856)
Total capital lease equipment	<u>\$ 299,308</u>

The annual requirements to amortize the capital leases payable as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2018	\$ 103,744
2019	62,178
2020	54,178
Total requirements	220,100
Less: interest	(10,857)
Present value of remaining payments	<u>\$ 209,243</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

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NOTE 12 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of debt held by the City of Nashua. As of June 30, 2017 the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	\$ 7,400,315	12.58%	\$ 930,960

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
General obligation bonds	\$11,900,000	\$ -	\$(1,065,000)	\$ 10,835,000	\$1,055,000
Capital leases	371,190	-	(161,947)	209,243	97,203
Compensated absences	1,811,736	66,698	-	1,878,434	-
Accrued landfill postclosure care costs	351,000	-	(234,000)	117,000	11,700
Net other postemployment benefits	2,977,056	809,366	-	3,786,422	-
Net pension liability	21,703,799	8,324,981	-	30,028,780	-
Total long-term liabilities	\$39,114,781	\$9,201,045	\$(1,460,947)	\$46,854,879	\$1,163,903

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2017
General obligation bonds payable:					
Water utility	\$ 2,272,337	2002	2025	3.00-5.00	\$ 895,000
Water utility	\$ 18,872,663	2005	2028	3.00-5.00	9,940,000
Total					\$ 10,835,000

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 1,055,000	\$ 406,098	\$ 1,461,098
2019	1,045,000	362,843	1,407,843
2020	1,035,000	319,476	1,354,476
2021	1,020,000	278,006	1,298,006
2022	1,015,000	234,656	1,249,656
2023-2027	4,790,000	466,460	5,256,460
2028	875,000	11,928	886,928
Totals	\$ 10,835,000	\$ 2,079,467	\$ 12,914,467

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The

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estimated liability for landfill postclosure care costs has a balance of \$117,000 as of June 30, 2017. The estimated total current cost of the landfill postclosure care (\$11,700) is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2017. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 14 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed 26.38% for police, 29.16% for fire fighters, and 11.17% for all other employees. The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$2,100,205, \$2,298,933, and \$2,370,711, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At June 30, 2017 the Town reported a liability of \$30,028,780 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the Town's proportion was .56470601% which was an increase of .01684154% from its proportion measured as of June 30, 2015.

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For the year ended June 30, 2017, the Town recognized pension expense of \$3,303,137. At June 30, 2017, 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	\$ 561,791	\$ 428,216
Changes in assumption	3,695,588	-
Net difference between projected and actual investment earnings on pension plan investments	1,878,755	-
Differences between expected and actual experience	83,450	379,189
Contributions subsequent to the measurement date	1,037,261	-
Total	\$ 7,256,845	\$ 807,405

The \$1,037,261 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Valuation Year Ending June 30,	
2017	\$ 1,026,734
2018	1,026,734
2019	1,740,416
2020	1,538,404
2021	79,891
Totals	\$ 5,412,179

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2014 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2016</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	<u>20.00%</u>	
Core Bonds	5.00%	(0.64%)
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	(1.71%)
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.69%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2016	\$ 38,584,937	\$ 30,028,780	\$ 22,932,804

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements.

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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 2017:

Annual required contribution/OPEB cost	\$ 1,023,210
Interest on net OPEB obligation	119,082
Adjustment to annual required contribution	(168,820)
Contributions made (pay-as-you-go)	<u>(164,106)</u>
Increase in net OPEB obligation	809,366
Net OPEB obligation, beginning	<u>2,977,056</u>
Net OPEB obligation, ending	<u><u>\$ 3,786,422</u></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 2017 and the four 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, 2017	\$ 973,472	\$ 164,106	16.86%	\$3,786,422
June 30, 2016	\$ 829,858	\$ 65,273	7.87%	\$2,977,056
June 30, 2015	\$ 802,045	\$ 100,446	12.52%	\$2,212,471
June 30, 2014	\$ 844,534	\$ 73,152	8.66%	\$1,510,872
June 30, 2013	\$ 813,321	\$ 73,831	9.08%	\$ 739,490

As of July 1, 2016, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$10,024,619, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$10,024,619. The covered payroll (annual payroll of active employees covered by the plan) was \$10,238,281 during fiscal year 2017, and the ratio of the UAAL to the covered payroll was 97.91%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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In the July 1, 2016 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 9% initially, reduced by decrements to an ultimate rate of 5.0% for years 2027 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2017 was 30 years.

NOTE 16 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2017 are as follows:

General fund:	
General government	\$ 90,700
Public safety	214,938
Highways and streets	100,314
Capital outlay	15,331
Total encumbrances	<u>\$421,283</u>

NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2017 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	\$ 25,203,591
Less:	
General obligation bonds payable	(10,835,000)
Capital leases payable	(209,243)
Total net investment in capital assets	<u>14,159,348</u>
Restricted net position:	
Nonexpendable permanent trust funds (principal)	176,870
Nonexpendable permanent trust funds (income)	40,042
Donations	98,814
Library	477,608
Water	3,019,972
Sewer	1,413,893
Police forfeiture	392,065
Total restricted net position	<u>5,619,264</u>
Unrestricted	(196,790)
Total net position	<u>\$ 19,581,822</u>

NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2017 include the following:

Nonspendable:	
Major fund:	
General:	
Inventory	\$ 10,514
Prepaid items	58,442
Tax deeded property, subject to resale	29,015
	<u>97,971</u>
Nonmajor funds:	
Other permanent fund - principal balance	88,693
Library permanent fund - principal balance	88,177
	<u>176,870</u>
Total nonspendable fund balance	\$ 274,841

(Continued)

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Governmental fund balances continued:

Restricted:		
Major funds:		
General:		
Donations	\$ 98,814	
Library	477,608	
	<u>576,422</u>	
Water	3,019,972	
Sewer	1,413,893	
	<u>4,433,865</u>	
Nonmajor funds:		
Police forfeiture	392,065	
Other permanent fund - income balance	28,274	
Library permanent fund - income balance	11,768	
	<u>432,107</u>	
Total restricted fund balance		5,442,394
Committed:		
Major funds:		
General:		
Non-lapsing appropriations	\$ 15,331	
Voted from surplus	2,457,000	
Expendable trust	3,128,847	
Conservation commission	1,466,331	
Land use change	223,013	
	<u>7,290,522</u>	
Water:		
Expendable trust	3,278,104	
Sewer:		
Expendable trust	10,966,913	
	<u>14,245,017</u>	
Nonmajor fund:		
Community TV revolving fund	132,238	
Total committed fund balance		21,667,777
Assigned:		
Major fund:		
General:		
Encumbrances	\$ 405,952	
Abatement contingency	1,399,604	
Senior activities	31,358	
Total assigned fund balance		1,836,914
Unassigned:		
Major fund:		
General		<u>5,571,168</u>
Total governmental fund balances		<u>\$ 34,793,094</u>

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2017, 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 pools, currently operating as common risk management and insurance programs for member Towns and cities.

TOWN OF HUDSON, NEW HAMPSHIRE
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The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2016 to June 30, 2017 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 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, 2017 was \$236,331 for workers' compensation and \$245,827 for property/liability.

NOTE 20 – CAFETERIA BENEFIT PLAN

Effective 1991, the Town implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the Town, into any combination of the following benefit categories:

1. Out of Pocket Medical Spending Account; or
2. Dependent Care Spending Account

Eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$5,000 annually into the Dependent Care Spending Account, and \$1,000 into the Medical Spending Account.

NOTE 21 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town. One contingency balance has been recorded in the general fund in the amount of \$1,399,604, reported as assigned fund balance representing the estimated property tax abatements that the Town may have to refund in the subsequent fiscal year.

NOTE 22 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 18, 2017, the date the June 30, 2017 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, 2017

Actuarial Valuation Date	Fiscal Year End	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, 2016	June 30, 2017	\$ -	\$ 10,024,619	\$ 10,024,619	0.00%	\$ 10,238,281	97.91%
July 1, 2014	June 30, 2016	\$ -	\$ 8,458,577	\$ 8,458,577	0.00%	\$ 9,856,610	85.82%
July 1, 2014	June 30, 2015	\$ -	\$ 7,748,653	\$ 7,748,653	0.00%	\$ 9,574,894	80.93%
July 1, 2012	June 30, 2014	\$ -	\$ 7,868,473	\$ 7,868,473	0.00%	\$ 8,618,843	91.29%
July 1, 2012	June 30, 2013	\$ -	\$ 7,107,156	\$ 7,107,156	0.00%	\$ 9,464,053	75.10%

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, 2017

Valuation Date	Fiscal Year	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, 2016	June 30, 2017	0.56470601%	\$ 30,028,780	\$ 11,361,925	264.29%	58.30%
June 30, 2015	June 30, 2016	0.54786447%	\$ 21,703,799	\$ 11,025,613	196.85%	65.47%
June 30, 2014	June 30, 2015	0.55504651%	\$ 20,834,147	\$ 10,738,338	194.02%	59.81%
June 30, 2013	June 30, 2014	0.56688287%	\$ 24,397,417	\$ 10,368,293	235.31%	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, 2017

Valuation Date	Fiscal Year	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	June 30, 2017	\$ 2,022,094	\$ 2,022,094	\$ -	\$ 11,361,925	17.80%
June 30, 2015	June 30, 2016	\$ 1,838,020	\$ 1,838,020	\$ -	\$ 11,025,613	16.67%
June 30, 2014	June 30, 2015	\$ 1,800,699	\$ 1,800,699	\$ -	\$ 10,738,338	16.77%
June 30, 2013	June 30, 2014	\$ 1,409,575	\$ 1,409,575	\$ -	\$ 10,368,293	13.60%

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, 2017

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, 2017 and preceding four 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: The Town provides medical insurance benefits to its eligible retirees. The benefits are provided through fully insured plans. The benefits are provided through the HealthTrust a nonprofit, public risk pool. Benefits are provided to the retiree and covered dependents.

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.

Retiree and Spouse Benefit: Retirees and their covered spouses are required to pay 100% of the premium for medical and dental coverage. As discussed in the previous page this report values the Implicit Subsidy which is the difference between the age-adjust premiums and the actual premiums paid by retirees and covered spouses.

Spouse Benefit: Spouses of retired employees are required to pay 100% of the cost of their medical coverage.

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.

Duration of Benefits: All benefits end when the retiree or covered dependent reach age 65.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Annual Gross Premiums:

PLAN	2016-2017	
	Single	Two Person
BC/BS Comp 100	\$ 14,328.60	\$ 28,657.32
BC/BS Comp 300	\$ 13,122.48	\$ 26,245.08
Matthew Thronton HMO	\$ 9,887.40	\$ 19,774.92

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, 2017 and preceding three years.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 Years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

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.
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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, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,868,216	\$ 15,957,913	\$ 89,697
Yield	4,000	12,523	8,523
Payment in lieu of taxes	12,158	12,576	418
Excavation	5,000	4,861	(139)
Other taxes	6,000	8,278	2,278
Interest and penalties on taxes	320,000	203,038	(116,962)
Total from taxes	<u>16,215,374</u>	<u>16,199,189</u>	<u>(16,185)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	4,550,000	5,217,440	667,440
Building permits	237,000	298,710	61,710
Other	136,000	137,143	1,143
Total from licenses, permits, and fees	<u>4,923,000</u>	<u>5,653,293</u>	<u>730,293</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,284,413	1,281,413	(3,000)
Highway block grant	535,438	535,428	(10)
Federal:			
Other	68,687	127,507	58,820
Total from intergovernmental	<u>1,888,538</u>	<u>1,944,348</u>	<u>55,810</u>
Charges for services:			
Income from departments	1,216,207	1,393,658	177,451
Miscellaneous:			
Sale of municipal property	20,000	1,065,173	1,045,173
Interest on investments	9,000	59,731	50,731
Rent of property	2,000	3,000	1,000
Contributions and donations	32,394	16,178	(16,216)
Other	27,001	30,686	3,685
Total from miscellaneous	<u>90,395</u>	<u>1,174,768</u>	<u>1,084,373</u>
Other financing sources:			
Transfers in	287,635	564,887	277,252
Total revenues and other financing sources	24,621,149	<u>\$ 26,930,143</u>	<u>\$ 2,308,994</u>
Unassigned fund balance used to reduce tax rate	285,000		
Unassigned fund balance used to fund appropriations	600,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 25,506,149</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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 427,500	\$ 374,618	\$ -	\$ 52,882
Election and registration	-	390,781	397,482	-	(6,701)
Financial administration	-	1,012,449	960,260	27,099	25,090
Revaluation of property	79,878	360,921	358,117	55,381	27,301
Legal	-	151,500	121,866	-	29,634
Planning and zoning	-	353,674	348,788	-	4,886
General government buildings	7,500	202,087	193,140	8,220	8,227
Cemeteries	1,200	1,260	1,203	-	1,257
Insurance, not otherwise allocated	-	458,000	476,695	-	(18,695)
Other	59,269	171,759	189,495	-	41,533
Total general government	<u>147,847</u>	<u>3,529,931</u>	<u>3,421,664</u>	<u>90,700</u>	<u>165,414</u>
Public safety:					
Police	141,223	7,429,789	7,458,985	157,448	(45,421)
Ambulance	-	98,482	88,510	-	9,972
Fire	69,585	5,837,282	5,928,533	57,490	(79,156)
Emergency management	-	8,870	3,588	-	5,282
Total public safety	<u>210,808</u>	<u>13,374,423</u>	<u>13,479,616</u>	<u>214,938</u>	<u>(109,323)</u>
Highways and streets:					
Administration	14,238	284,472	262,442	20,694	15,574
Highways and streets	-	4,138,948	3,985,438	79,620	73,890
Total highways and streets	<u>14,238</u>	<u>4,423,420</u>	<u>4,247,880</u>	<u>100,314</u>	<u>89,464</u>
Sanitation:					
Solid waste collection	-	1,556,395	1,515,040	-	41,355
Health:					
Pest control	-	105,686	113,286	-	(7,600)
Welfare:					
Direct assistance	-	85,900	75,486	-	10,414
Culture and recreation:					
Parks and recreation	-	424,638	434,282	-	(9,644)
Patriotic purposes	-	5,600	4,100	-	1,500
Other	-	23,982	-	-	23,982
Total culture and recreation	<u>-</u>	<u>454,220</u>	<u>438,382</u>	<u>-</u>	<u>15,838</u>
Capital outlay	<u>876,160</u>	<u>258,000</u>	<u>1,118,829</u>	<u>15,331</u>	<u>-</u>
Other financing uses:					
Transfers out	-	1,718,174	1,848,174	-	(130,000)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,249,053</u>	<u>\$ 25,506,149</u>	<u>\$ 26,258,357</u>	<u>\$ 421,283</u>	<u>\$ 75,562</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, 2017

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 6,458,441
Changes:		
Unassigned fund balance used to reduce tax rate		(285,000)
Unassigned fund balance used to fund appropriations		(600,000)
2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 2,308,994	
Unexpended balance of appropriations (Schedule 2)	<u>75,562</u>	
2017 Budget surplus		2,384,556
Decrease in nonspendable fund balance		77,618
Decrease in restricted fund balance		28,457
Increase in committed fund balance (non-encumbrances)		(2,072,000)
Increase in assigned fund balance (non-encumbrances)		<u>(272,537)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		5,719,535
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		(250,910)
To remove the allowance for uncollectible property taxes, recognized on a budgetary basis, but not on a GAAP basis		<u>102,543</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 5,571,168</u></u>

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2017

	Special Revenue Funds					
	Grants	Police Forfeiture	Community	Permanent Funds		Total
			TV Revolving Fund	Other	Library	
ASSETS						
Cash and cash equivalents	\$ -	\$392,065	\$ 143,992	\$ 8,317	\$ 38,413	\$582,787
Investments	-	-	-	108,570	61,532	170,102
Accrued interest receivable	-	-	-	80	-	80
Total assets	<u>\$ -</u>	<u>\$392,065</u>	<u>\$ 143,992</u>	<u>\$116,967</u>	<u>\$ 99,945</u>	<u>\$752,969</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 10,994	\$ -	\$ -	\$ 10,994
Accrued salaries and benefits	-	-	760	-	-	760
Total liabilities	<u>-</u>	<u>-</u>	<u>11,754</u>	<u>-</u>	<u>-</u>	<u>11,754</u>
FUND BALANCES						
Nonspendable	\$ -	\$ -	\$ -	\$ 88,693	\$ 88,177	\$176,870
Restricted	-	392,065	-	28,274	11,768	432,107
Committed	-	-	132,238	-	-	132,238
Total fund balances	<u>-</u>	<u>392,065</u>	<u>132,238</u>	<u>116,967</u>	<u>99,945</u>	<u>741,215</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$392,065</u>	<u>\$ 143,992</u>	<u>\$116,967</u>	<u>\$ 99,945</u>	<u>\$752,969</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, 2017

	Special Revenue Funds					Total
	Grants	Police Forfeiture	Community TV Revolving Fund	Permanent Funds		
				Other	Library	
REVENUES						
Licenses and permits	\$ -	\$ -	\$ 334,690	\$ -	\$ -	\$ 334,690
Intergovernmental	1,323	-	-	-	-	1,323
Miscellaneous	-	240,354	-	11,885	3,242	255,481
Total revenues	<u>1,323</u>	<u>240,354</u>	<u>334,690</u>	<u>11,885</u>	<u>3,242</u>	<u>591,494</u>
EXPENDITURES						
Current:						
General government	-	-	202,452	140	-	202,592
Culture and recreation	-	-	-	-	964	964
Capital outlay	1,323	-	-	-	-	1,323
Total expenditures	<u>1,323</u>	<u>-</u>	<u>202,452</u>	<u>140</u>	<u>964</u>	<u>204,879</u>
Net change in fund balances	-	240,354	132,238	11,745	2,278	386,615
Fund balances, beginning	-	151,711	-	105,222	97,667	354,600
Fund balances, ending	<u>\$ -</u>	<u>\$ 392,065</u>	<u>\$ 132,238</u>	<u>\$ 116,967</u>	<u>\$ 99,945</u>	<u>\$ 741,215</u>

Town Warrant 2018



Hudson,
New Hampshire



2018
MS-737

Proposed Budget

Hudson

For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2018

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
TED TROST	Chair	<i>[Signature]</i>
JAMES BARNES		<i>[Signature]</i>
<i>[Signature]</i>		<i>[Signature]</i>
Robert J. Cresswell	Member	<i>[Signature]</i>
Grace Hopkins	Member	Grace Hopkins
JOE FERNALD	Clark	<i>[Signature]</i>
Shawn Wang	Member	<i>[Signature]</i>
Andrew Levin	Member	<i>[Signature]</i>
Lori Robichaux-Pagan	Member	<i>[Signature]</i>
Normand G. Martini	Vice Chairman	<i>[Signature]</i>
Mulcolu Price	School	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$359,362	\$374,618	\$370,637	\$0	\$370,637	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$396,483	\$397,482	\$413,230	\$0	\$413,230	\$0
4150-4151	Financial Administration	07	\$1,082,226	\$960,260	\$1,147,159	\$0	\$1,147,159	\$0
4152	Revaluation of Property	07	\$362,042	\$358,117	\$359,616	\$0	\$417,116	\$0
4153	Legal Expense	07	\$154,660	\$121,866	\$162,960	\$0	\$162,960	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	07	\$378,114	\$348,788	\$366,043	\$0	\$366,043	\$0
4194	General Government Buildings	07	\$158,907	\$193,140	\$159,299	\$0	\$159,299	\$0
4195	Cemeteries	07	\$1,260	\$1,203	\$1,210	\$0	\$1,210	\$0
4196	Insurance	07	\$503,000	\$476,695	\$495,216	\$0	\$495,216	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	07	\$275,728	\$189,495	\$272,405	\$0	\$272,405	\$0
General Government Subtotal					\$3,671,782	\$3,747,775	\$0	\$3,805,275
Public Safety								
4210-4214	Police	07	\$7,671,808	\$7,458,985	\$7,927,821	\$0	\$7,927,821	\$0
4215-4219	Ambulance	07	\$194,352	\$88,510	\$115,899	\$0	\$115,899	\$0
4220-4229	Fire	07	\$6,015,651	\$5,928,533	\$6,250,322	\$12,918	\$6,250,322	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	07	\$8,943	\$3,588	\$8,943	\$0	\$8,943	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal					\$13,890,754	\$14,302,985	\$12,918	\$14,302,985
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal					\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Highways and Streets								
4311	Administration	07	\$291,625	\$262,442	\$271,063	\$0	\$271,063	\$0
4312	Highways and Streets	07	\$4,020,731	\$3,985,438	\$4,050,481	\$0	\$4,050,481	\$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
Highways and Streets Subtotal					\$4,321,544	\$4,321,544	\$0	\$4,321,544
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$1,556,395	\$1,515,040	\$1,583,104	\$0	\$1,583,104	\$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
Sanitation Subtotal					\$1,556,395	\$1,583,104	\$0	\$1,583,104
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
Water Distribution and Treatment Subtotal					\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal					\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensnuing FY (Recommended)	Selectmen's Appropriations Ensnuing FY (Not Recommended)	Budget Committee's Appropriations Ensnuing FY (Recommended)	Budget Committee's Appropriations Ensnuing FY (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	07	\$110,048	\$113,286	\$110,324	\$0	\$110,324	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$110,048	\$113,286	\$110,324	\$0	\$110,324	\$0
Welfare								
4441-4442	Administration and Direct Assistance	07	\$90,000	\$75,486	\$85,000	\$0	\$85,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$90,000	\$75,486	\$85,000	\$0	\$85,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	07	\$465,044	\$434,282	\$558,816	\$0	\$558,816	\$0
4550-4559	Library	07	\$1,084,889	\$972,107	\$1,093,953	\$0	\$1,093,953	\$0
4583	Patriotic Purposes	07	\$5,600	\$4,100	\$5,600	\$0	\$5,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$1,555,533	\$1,410,489	\$1,658,369	\$0	\$1,658,369	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	07	\$48,863	\$96,067	\$39,277	\$0	\$39,277	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$48,863	\$96,067	\$39,277	\$0	\$39,277	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	09	\$1,055,000	\$1,065,000	\$1,045,000	\$0	\$1,045,000	\$0
4721	Long Term Bonds and Notes - Interest	09	\$406,099	\$448,698	\$362,844	\$0	\$362,844	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$1,461,099	\$1,513,698	\$1,407,844	\$0	\$1,407,844	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$200,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$2,900,000	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$1,118,829	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$3,100,000	\$1,118,829	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	08	\$1,912,779	\$1,331,320	\$2,243,192	\$0	\$2,243,192	\$0
4914W	To Proprietary Fund - Water	09	\$2,673,502	\$1,759,229	\$2,615,063	\$0	\$2,615,063	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$4,586,281	\$3,090,549	\$4,858,255	\$0	\$4,858,255	\$0
	Total Operating Budget Appropriations		\$34,383,111	\$30,082,604	\$32,114,477	\$12,918	\$32,171,977	\$0



2018
MS-737

Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	15	\$0	\$0	\$1,500,000	\$0	\$1,500,000	\$0
<i>Purpose: Widening Lowell Rd from Wason Rd to Sagamore Bridg</i>								
4915	To Capital Reserve Fund	17	\$0	\$0	\$20,000	\$0	\$20,000	\$0
<i>Purpose: Funding for Fire Apparatus, Refurbishment & Repair</i>								
4915	To Capital Reserve Fund	18	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Funding for Property Revaluation CRF</i>								
4915	To Capital Reserve Fund	19	\$0	\$0	\$200,000	\$0	\$200,000	\$0
<i>Purpose: Funding for Communications Equipment & Infrastructure</i>								
4915	To Capital Reserve Fund	20	\$0	\$0	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Funding for Library Improvements CRF</i>								
Total Proposed Special Articles			\$0	\$0	\$1,760,000	\$0	\$1,760,000	\$0



2018
MS-737

Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	10	\$0	\$0	\$1,333	\$0	\$1,333	\$0
<i>Purpose: Wage & Benefit Increase for Town Clerk/Tax Collect</i>								
4150-4151	Financial Administration	14	\$0	\$0	\$93,943	\$0	\$93,943	\$0
<i>Purpose: Hire Associate IT Specialist</i>								
4220-4229	Fire	13	\$0	\$0	\$349,548	\$0	\$349,548	\$0
<i>Purpose: Hire Four (4) Firefighter/AEMTs</i>								
4520-4529	Parks and Recreation	16	\$0	\$0	\$19,000	\$0	\$0	\$19,000
<i>Purpose: Benson Park Restroom Facility</i>								
4550-4559	Library	12	\$0	\$0	\$15,980	\$0	\$15,980	\$0
<i>Purpose: Wage and Benefit Increase for Library Personnel</i>								
4903	Buildings	16	\$0	\$0	\$221,000	\$0	\$0	\$221,000
<i>Purpose: Benson Park Restroom Facility</i>								
Total Proposed Individual Articles			\$0	\$0	\$700,804	\$0	\$460,804	\$240,000



Revenues

Account	Source	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	\$12,523	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	07	\$12,576	\$12,576	\$12,576
3187	Excavation Tax	07	\$4,861	\$3,000	\$3,000
3189	Other Taxes	07	\$8,278	\$7,000	\$7,000
3190	Interest and Penalties on Delinquent Taxes	07	\$203,038	\$205,000	\$205,000
9991	Inventory Penalties		\$0	\$0	\$0
			\$241,276	\$237,576	\$237,576
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	07	\$5,217,440	\$4,900,000	\$4,900,000
3230	Building Permits	07	\$298,710	\$290,000	\$290,000
3290	Other Licenses, Permits, and Fees	07	\$137,143	\$125,400	\$125,400
3311-3319	From Federal Government	07, 15, 13	\$127,507	\$1,498,161	\$1,498,161
			\$5,780,800	\$6,813,561	\$6,813,561
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$1,281,413	\$1,282,909	\$1,282,909
3353	Highway Block Grant	07	\$535,428	\$550,008	\$550,008
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
			\$1,926,841	\$1,942,917	\$1,942,917



New Hampshire
Department of
Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	07	\$1,393,658	\$1,330,000	\$1,330,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$1,393,658	\$1,330,000	\$1,330,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	07	\$1,065,173	\$65,000	\$65,000
3502	Interest on Investments	07	\$59,731	\$40,000	\$40,000
3503-3509	Other	07	\$49,864	\$3,000	\$3,000
Miscellaneous Revenues Subtotal			\$1,174,768	\$108,000	\$108,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds	07	\$296,752	\$14,790	\$10,790
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	08	\$2,423,609	\$2,243,192	\$2,243,192
3914W	From Enterprise Funds: Water (Offset)	09	\$4,445,335	\$4,022,907	\$4,022,907
3915	From Capital Reserve Funds		\$158,135	\$0	\$0
3916	From Trust and Fiduciary Funds	15	\$0	\$100,000	\$100,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$7,323,831	\$6,380,889	\$6,376,889
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	15, 19	\$0	\$400,000	\$400,000
9999	Fund Balance to Reduce Taxes	07	\$0	\$600,000	\$600,000
Other Financing Sources Subtotal			\$0	\$1,000,000	\$1,000,000
Total Estimated Revenues and Credits			\$17,841,174	\$17,812,943	\$17,808,943



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$31,110,195	\$32,114,477	\$32,171,977
Special Warrant Articles	\$3,457,001	\$1,760,000	\$1,760,000
Individual Warrant Articles	\$172,916	\$700,804	\$460,804
Total Appropriations	\$34,740,112	\$34,575,281	\$34,392,781
Less Amount of Estimated Revenues & Credits	\$17,985,508	\$17,812,943	\$17,808,943
Estimated Amount of Taxes to be Raised	\$16,754,604	\$16,762,338	\$16,583,838



Supplemental Schedule

1. Total Recommended by Budget Committee	\$34,392,781
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,045,000
3. Interest: Long-Term Bonds & Notes	\$362,844
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,407,844
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$32,984,937
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,298,494
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$37,691,275



Default Budget of the Municipality

Hudson

For the period beginning July 1, 2018 and ending June 30, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 24, 2018

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
<i>Paul J. [Signature]</i>	Selectman	<i>Paul J. [Signature]</i>
<i>Charlynn [Signature]</i>	Selectman	<i>Charlynn [Signature]</i>
<i>[Signature]</i>	Selectman	<i>[Signature]</i>
<i>[Signature]</i>	Selectman	<i>[Signature]</i>
Angela Routsis	SELECTMAN	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$102,975	\$0	\$102,975
4130-4139	Executive	\$359,362	\$10,652	\$0	\$370,014
4140-4149	Election, Registration, and Vital Statistics	\$395,176	\$12,572	\$0	\$407,748
4150-4151	Financial Administration	\$1,082,226	\$14,932	(\$136,700)	\$960,458
4152	Revaluation of Property	\$362,042	\$5,824	(\$15,000)	\$352,866
4153	Legal Expense	\$154,660	\$18,400	\$0	\$173,060
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$378,114	\$6,021	\$0	\$384,135
4194	General Government Buildings	\$158,907	\$3,292	\$0	\$162,199
4195	Cemeteries	\$1,260	\$0	\$0	\$1,260
4196	Insurance	\$503,000	\$4,765	(\$11,549)	\$496,216
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$275,728	\$2,569	(\$60,000)	\$218,297
General Government Subtotal		\$3,670,475	\$182,002	(\$223,249)	\$3,629,228
Public Safety					
4210-4214	Police	\$7,557,871	\$405,840	(\$9,900)	\$7,953,811
4215-4219	Ambulance	\$194,352	\$0	\$0	\$194,352
4220-4229	Fire	\$6,015,651	\$229,466	(\$140,000)	\$6,105,117
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,943	\$0	\$0	\$8,943
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$13,776,817	\$635,306	(\$149,900)	\$14,262,223
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$291,625	(\$30,185)	\$0	\$261,440
4312	Highways and Streets	\$3,971,984	\$155,133	(\$65,480)	\$4,061,637
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$4,263,609	\$124,948	(\$65,480)	\$4,323,077
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,556,395	\$25,000	\$0	\$1,581,395
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$1,556,395	\$25,000	\$0	\$1,581,395



**2018
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$110,048	\$275	\$0	\$110,323
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$110,048	\$275	\$0	\$110,323
Welfare					
4441-4442	Administration and Direct Assistance	\$90,000	\$0	\$0	\$90,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$90,000	\$0	\$0	\$90,000
Culture and Recreation					
4520-4529	Parks and Recreation	\$465,044	(\$1,000)	(\$34,875)	\$429,169
4550-4559	Library	\$1,075,964	\$16,704	\$0	\$1,092,668
4583	Patriotic Purposes	\$5,600	\$0	\$0	\$5,600
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,546,608	\$15,704	(\$34,875)	\$1,527,437
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$48,863	\$0	(\$12,313)	\$36,550
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$48,863	\$0	(\$12,313)	\$36,550



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,055,000	(\$10,000)	\$0	\$1,045,000
4721	Long Term Bonds and Notes - Interest	\$406,099	(\$43,255)	\$0	\$362,844
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,461,099	(\$53,255)	\$0	\$1,407,844
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,912,779	\$149,888	(\$360,101)	\$1,702,566
4914W	To Proprietary Fund - Water	\$2,673,502	\$73,693	(\$792,619)	\$1,954,576
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$4,586,281	\$223,581	(\$1,152,720)	\$3,657,142
Total Operating Budget Appropriations		\$31,110,195	\$1,153,561	(\$1,638,537)	\$30,625,219



New Hampshire
Department of
Revenue Administration

2018
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
<i>No reasons entered for reductions/increases or one-time appropriations.</i>	

Town of Hudson NH				
Default Budget Fiscal Year 2019				
Town Meeting Approved Fiscal Year 2018			\$31,110,195	
Adjustments:				
Less:	Health Insurance	(\$87,352)	121 and 122	back-up
	Replace Core SAN Equipment	(\$60,700)	5330-411	4150
	Information Services CRF	(\$76,000)	5330-450	4150
	Property Revaluations CRF	(\$15,000)	5410-450	4152
	Pick Up Truck (5) Lease (split w/5554, 5562)	(\$21,230)	5552-403	4312
	Pick Up Truck (5) Lease (split w/5552, 5562)	(\$10,250)	5554-403	4312
	VacCon Truck Replacement Capital Reserve Fund	(\$15,000)	5554-450	4312
	Flatbed truck (cost split with 5562-403)	(\$19,000)	5554-403	4312
	Pond Reclamation CRF	(\$12,313)	5586-450	4619
	Polygraph Equipment	(\$4,900)	5640-403	4210
	Information Services CRF	(\$5,000)	5677-450	4210
	Fire Apparatus Refurb and Repair CRF	(\$20,000)	5730-450	4220
	Fire Equipment CRF	(\$20,000)	5730-450	4220
	Ambulance Capital Reserve Fund	(\$100,000)	5750-450	4220
	Recreation Equipment CRF	(\$15,000)	5810-450	4520
	Replace Greeley Basketball Court Lights	(\$19,875)	5824-267	4520
	Property Liability Insurance	(\$11,549)	5910-201	4196
	Employees Earned Time CRF	(\$60,000)	5940-450	4199
	Health Insurance/Retirement Benefits	(\$851)	121, 122, 112	4914S
	Flatbed truck (cost split with 5554-403)	(\$19,000)	5562-403	4914S
	VacCon Truck Replacement Capital Reserve Fund	(\$15,000)	5562-450	4914S
	Upgrade Outdated Pumps at Industrial Drive	(\$315,000)	5564-608	4914S
	Pick Up Truck (5) Lease (split w/5552, 5554)	(\$10,250)	5562-403	4914S
	Health Insurance /Retirement Benefits	(\$619)	121, 122, 112	4914W
	Water Debt Service FY 2018	(\$1,461,099)	5594-497,498	4711, 4721
	Windham Rd Booster Station Back-up Generator	(\$450,000)	5592-401	4914W
	Water Utility Improvement Capital Reserve Fund	(\$175,000)	5592-450	4914W
	Install Weinstein Well back-up generator.	(\$167,000)	5593-401	4914W
Add:	Approved Labor Contracts	\$557,008	other 100's	back-up
	Retirement Benefits	\$121,540	112, 113, 114	back-up
	Legal - Collective Bargaining	\$18,400	5200-251	4153
	Workers Comp	\$4,765	5910-117	4196
	Solid Waste Contract Price Adjustment	\$25,000	5970-242	4323
	Approved Labor Contracts	\$1,088	all other 100's	4914S
	Nashua Sewer Treatment Plant (Hudson share)	\$145,000	5564-624	4914S
	Property and Liability Insurance (Sewer share)	\$3,800	5561-201	4914S
	Water Debt Service FY 2019	\$1,407,844	5594-497,498	4711, 4721
	Water - Purchased from Pennichuck	\$56,283	5593-293	4914W
	Approved Labor Contracts	\$1,793	all other 100's	4914W
	Water - Pennichuck Operations & Maintenance	\$15,617	5592-252	4914W
Adjusted Town Meeting Approved Fiscal Year		\$30,281,345		
Add: Recurring Items from Approved Prior Fiscal Year's Warrant Articles:				
	Year 3 Hudson Firefighters , IAFF Local 3154 Contract	\$74,361		4220
	Year 3 Hudson Support Staff, AFSCME Local 1801 Contract	\$31,606		CB
	Year 3 Hudson Police, Fire and Town Superv. Assoc. Contract	\$71,368		CB
	Year 2 Hudson Police Employees Association Contract	\$122,281		4210
	Year 2 Hudson Highway Department Contract	\$44,258		4312
Total Default Budget		\$30,625,219		

Town of Hudson

New Hampshire

Warrant

2018

To the inhabitants of the town of Hudson in the County of Hillsborough in the State of New Hampshire qualified to vote in town affairs are hereby notified and warned that the two phases of the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 10, 2018

Time: 9:00 a.m.

Location: Community Center, 12 Lions Avenue, Hudson

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 13, 2018

Time: 7:00 a.m. to 8:00 p.m.

Location: Community Center, 12 Lions Avenue, Hudson

Article 02: Amend Article III, General Regulations, § 334-10, subsection A

Amend Article III, General Regulations, § 334-10, subsection A. to eliminate the requirement that multiple uses on a single lot have enough lot area and lot frontage to meet the standards for each individual use, thereby requiring far more land area and frontage than is needed to serve the combined development. (Approved by the Planning Board by a vote of 6-0)

Article 03: Amend Article III, General Regulations, § 334-15.1

Amend Article III, General Regulations, § 334-15.1, to eliminate the requirement that lots with stores selling gasoline at retail be located at least 800 feet from another lot with a store selling gasoline at retail. (Approved by the Planning Board by a vote of 6-0)

Article 04: Amend Article VIII, Nonconforming Uses, Structures and Lots, § 334-32

Amend Article VIII, Nonconforming Uses, Structures and Lots, § 334-32 to bring Hudson's Zoning Ordinance into compliance with New Hampshire statutory requirements for treatment of nonconforming lots of record. Towns can no longer require the merger of contiguous lots not meeting zoning requirements for minimum lot frontage and area. (Approved by the Planning Board by a vote of 6-0)

Article 05: Amend Article XV, Enforcement and Miscellaneous Provisions, § 334-82

Amend Article XV, Enforcement and Miscellaneous Provisions, § 334-82 to extend the time limit for acting on a variance or special exception approval from one year to two years to bring the Hudson Zoning Ordinance into compliance with New Hampshire statutes. (Approved by the Planning Board by a vote of 6-0)

Article 06: Amend Article V, Permitted Uses, § 334-21

Amend Article V, Permitted Uses, § 334-21 Table of Permitted Principal Uses to eliminate "Major commercial project" (> 100,000 sq. ft.) from the list of Commercial Uses and from Article II, § 334-6 Definitions. This category and definition were added in 2007 in an attempt to limit "big box" stores, but it only limits such stores in the Business District and the impacts are more effectively addressed by other regulations. (Approved by the Planning Board by a vote of 5-1)

Article 07: General Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as the General Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,905,878? Should this article be defeated, the default budget shall be \$25,560,233, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 11-0)

Article 08: Sewer Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as the Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,243,192? Should this article be defeated, the default budget shall be \$1,702,566, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 11-0)

Article 09: Water Fund Operating Budget

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

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

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

Article 11: Town Clerk/Tax Collector Salary Scale

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

Years of Service	Salary
Year 1 (Minimum)	\$54,921
Year 2	\$56,843
Year 3	\$58,833
Year 4	\$60,892
Year 5	\$63,023
Year 6	\$65,229
Year 7	\$67,512
Year 8	\$69,875
Year 9 (Maximum)	\$73,320

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

Article 12: Wage and Benefit Increase for Library Personnel

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,980 in wages and benefits for the Library Director, five Librarians and two Assistant Librarians of the Rodgers Memorial Library in an effort to move the rate of pay for these positions closer to the average hourly wage rate reported by New Hampshire libraries serving comparable communities? (Recommended by the Board of Selectmen 4-0) (Recommended by the Budget Committee 9-2)

Article 13: Hire Four (4) Firefighter/AEMTs

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

Article 14: Hire Associate IT Specialist

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

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

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

Article 16: Benson Park Restroom Facility

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

Article 17: Funding for Fire Apparatus Refurbishment & Repair CRF

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

Article 18: Funding for Property Revaluation CRF

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

Article 19: Funding for Communications Equipment & Infrastructure CRF

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

Article 20: Funding for Library Improvements CRF

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

Article 21: Establish Municipal and Transportation Improvement CRF

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

Article 22: Revised Property Tax Exemption for the Elderly

Shall the Town of Hudson vote to modify the elderly exemptions, pursuant to RSA 72:39-b, from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$105,000; for a person 75 years of age up to 80 years, \$125,000; for a person 80 years of age or older, \$150,000? To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the person's residence. If approved, this article shall take effect for the 2018 property tax year. (Recommended by the Board of Selectmen 4-0)

Article 23: Revised Property Tax Exemption for the Disabled

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

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

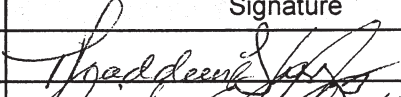
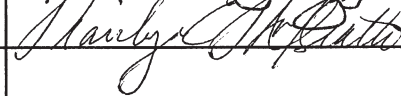

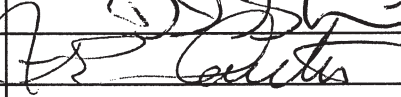
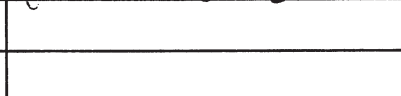
Shall the Town of Hudson, pursuant to RSA 41:11-a, vote to ratify an agreement between the Board of Selectmen and the Hudson United Soccer Club (HUSC) renewing an agreement for the HUSC's semi-exclusive use of "Freedom Field I" soccer field on Route 102 adjacent to the Hills Garrison Elementary School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

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

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

Given under our hands, January 23, 2018

We certify and attest that on or before January 29, 2018, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Hudson Town Hall, Hudson Post Office, Rodgers Memorial Library and delivered the original to the Town Administrator

Printed Name	Position	Signature
Thaddeus Luszey	Chairman	
Marilyn E. McGrath	Vice-Chairman	
Roger E. Coutu	Selectman	
Angela Routsis	Selectman	
David S. Morin	Selectman	



**Reminder that the voting session of Town Meeting is on
Tuesday, March 13, 2018
from 7:00 a.m. - 8:00 p.m. at the Community Center**

**If you have any questions about any of the articles,
please contact any of the following Selectmen:**

Thaddeus Luszey, Chairman, 603-493-3512

Marilyn E. McGrath, Vice-Chair, 603-882-0739

Roger E. Coutu, 603-598-6285

Angela Routsis, 603-204-4106

David S. Morin, 305-9887



March 13, 2018
Sample Ballot
Hudson, New Hampshire

To the inhabitants of the Town of Hudson in the County of Hillsborough in the State of New Hampshire qualified to vote in town affairs. You are hereby notified to meet at the Hudson Community Center, 12 Lions avenue, commencing at 9:00 a.m. on Saturday, February 10, 2018 for the transaction of all business, other than voting by official ballot. This first session of the Annual Town Meeting shall consist of explanation, discussion and debate of each warrant article. Warrant articles may be amended at the first session, subject to the restrictions set forth in NH RSA 40:13, IV.

You are hereby further notified that the second session of the Annual Meeting shall be held at the Hudson Community Center, 12 Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 13, 2018, to elect Town officers and to vote by official ballot on all articles set forth in this Warrant, as may be amended by act of the first session meeting.

Election of Town Officers

Article 1 To choose all necessary Town Officers for the coming year.

Zoning Amendments

Article 2 Amend Article III, General Regulations, § 334-10, subsection A

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, § 334-10, subsection A. to eliminate the requirement that multiple uses on a single lot have enough lot area and lot frontage to meet the standards for each individual use, thereby requiring far more land area and frontage than is needed to serve the combined development. (Approved by the Planning Board by a vote of 6-0)

Yes

No

Article 3 Amend Article III, General Regulations, § 334-15.1

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article III, General Regulations, § 334-15.1, to eliminate the requirement that lots with stores selling gasoline at retail be located at least 800 feet from another lot with a store selling gasoline at retail. (Approved by the Planning Board by a vote of 6-0)

Yes

No

Article 4 Amend Article VIII, Nonconforming Uses, Structures and Lots, § 334-32

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article VIII, Nonconforming Uses, Structures and Lots, § 334-32 to bring Hudson's Zoning Ordinance into compliance with New Hampshire statutory requirements for treatment of nonconforming lots of record. Towns can no longer require the merger of contiguous lots not meeting zoning requirements for minimum lot frontage and area. (Approved by the Planning Board by a vote of 6-0)

Yes

No

Article 5 Amend Article XV, Enforcement and Miscellaneous Provisions, § 334-82

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

Amend Article XV, Enforcement and Miscellaneous Provisions, § 334-82 to extend the time limit for acting on a variance or special exception approval from one year to two years to bring the Hudson Zoning Ordinance into compliance with New Hampshire statutes. (Approved by the Planning Board by a vote of 6-0)

Yes

No

Article 6 Amend Article V, Permitted Uses, § 334-21

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows?

Amend Article V, Permitted Uses, § 334-21 Table of Permitted Principal Uses to eliminate “Major commercial project” (> 100,000 sq. ft.) from the list of Commercial Uses and from Article II, § 334-6 Definitions. This category and definition were added in 2007 in an attempt to limit “big box” stores, but it only limits such stores in the Business District and the impacts are more effectively addressed by other regulations. (Approved by the Planning Board by a vote of 5-1)

Yes

No

Selectmen’s Articles

Article 7 General Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as the General Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$25,905,878? Should this article be defeated, the default budget shall be \$25,560,233, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes

No

Article 8 Sewer Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as the Sewer Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,243,192? Should this article be defeated, the default budget shall be \$1,702,566, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes

No

Article 9 Water Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as the Water Fund operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,022,907? Should this article be defeated, the default budget shall be \$3,362,420, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

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

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,333 which represents an increase in wages and benefits for the Town Clerk/Tax Collector? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

Yes No

Article 11 Town Clerk/Tax Collector Salary Scale

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

Years of Service	Salary
Year 1 (Minimum)	\$54,921
Year 2	\$56,843
Year 3	\$58,833
Year 4	\$60,892
Year 5	\$63,023
Year 6	\$65,229
Year 7	\$67,512
Year 8	\$69,875
Year 9 (Maximum)	\$73,320

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

Yes No

Article 12 Wage and Benefit Increase for Library Personnel

Shall the Town of Hudson vote to raise and appropriate the sum of \$15,980 in wages and benefits for the Library Director, five Librarians and two Assistant Librarians of the Rodgers Memorial Library in an effort to move the rate of pay for these positions closer to the average hourly wage rate reported by New Hampshire libraries serving comparable communities? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

Yes No

Article 13 Hire Four (4) Firefighter/AEMTs

Shall the Town of Hudson vote to raise and appropriate the sum of \$349,548, which represents the cost of wages and benefits to hire four Firefighter/AEMTs, with 75% of the salary and benefits being subsidized by the Federal Government, with the sum of \$262,161 to come from the Staffing for Adequate Fire and Emergency Response Grant, and the balance of \$87,387 to be raised from general taxation? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

Article 14 Hire Associate IT Specialist

Shall the Town of Hudson vote to raise and appropriate the sum of \$93,943 which represents the cost to hire a full time Associate IT Specialist to work in the Information Technology Department? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 9-1)

Yes No

Article 15 Widening Lowell Rd from Wason Rd to Sagamore Bridge

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,500,000 for the design and construction of an additional lane on the south bound side of Lowell Road from Wason Road to the Sagamore Bridge ramp? This project will be funded with \$1,200,000 (80%) from NHDOT federal grant and \$100,000 from the Lowell Road Corridor Fund, and \$200,000 from the Undesignated Fund Balance. This is a Special Warrant Article, per RSA 32:3 VI, reflecting an appropriation that will not lapse until the monies are expended, or June 30, 2023, whichever is the earliest. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

Article 16 Benson Park Restroom Facility

Shall the Town of Hudson vote to raise and appropriate the sum of \$240,000 for the design and construction of a permanent restroom facility in Benson Park and provide for operational costs for the first year? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 6-4)

Yes No

Article 17 Funding for Fire Apparatus Refurbishment & Repair CRF

Shall the Town of Hudson vote to raise and appropriate the sum of \$20,000 which will be added to the Fire Apparatus Repair/Refurbishment Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

Article 18 Funding for Property Revaluation CRF

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Property Revaluation Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

Article 19 Funding for Communications Equipment & Infrastructure CRF

Shall the Town of Hudson vote to raise and appropriate the sum of \$200,000 which will be added to the Communications Equipment and Infrastructure Capital Reserve Fund previously established? This sum to come from the June 30, 2018 Unassigned Fund Balance. No amount to be raised from taxation. (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 10-0)

Yes No

Article 20 Funding for Library Improvements CRF

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the Library Improvements Capital Reserve Fund previously established? (Recommended by the Board of Selectmen 5-0) (Recommended by the Budget Committee 7-3)

Yes No

Article 21 Establish Municipal and Transportation Improvement CRF

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

Yes No

Article 22 Revised Property Tax Exemption for the Elderly

Shall the Town of Hudson vote to modify the elderly exemptions, pursuant to RSA 72:39-b, from property tax in the Town of Hudson, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$105,000; for a person 75 years of age up to 80 years, \$125,000; for a person 80 years of age or older, \$150,000? To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$45,000 or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000 excluding the value of the

person's residence. If approved, this article shall take effect for the 2018 property tax year.
(Recommended by the Board of Selectmen 5-0)

Yes No

Article 23 Revised Property Tax Exemption for the Disabled

Shall the Town of Hudson vote to modify the exemption, pursuant to RSA 72:37-b, for the disabled? The exemption based on assessed value, for qualified taxpayers shall be \$105,000. To qualify, the person must have been a New Hampshire resident for at least five years, and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$45,000, or, if married, a combined net income of not more than \$55,000; and own net assets not in excess of \$160,000, excluding the value of the residence. If approved, this article shall take effect for the 2018 property tax year.
(Recommended by the Board of Selectmen 5-0)

Yes No

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

Shall the Town of Hudson, pursuant to RSA 41:11-a, vote to ratify an agreement between the Board of Selectmen and the Hudson United Soccer Club (HUSC) renewing an agreement for the HUSC's semi-exclusive use of "Freedom Field I" soccer field on Route 102 adjacent to the Hills Garrison Elementary School during the regular soccer season, March 1st thorough November 30th, for a period of 15 years beginning September 1, 2018. Copies of the full text of the Agreement are available at the Town Clerk's office. (Recommended by the Board of Selectmen 5-0)

Yes No

Article 25 Allow Keno Games in Hudson (by Petition)

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

Yes No

HUDSON ORGANIZATIONS

Alvirne Chapel	Sandy Soucy	-882-1699
Alvirne Friends of Music	Robert Scagnelli	-886-1260
American Legion	-----	-889-9777
American Legion Auxiliary	-----	-889-9777
BAFTA Federation of First Baptist Church	-----	-882-6116
Boy Scouts Troop 20	Gary Gasdia	-327-4213
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	Laura Edmands	-315-1740
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	Dave Alukonis	-880-2020
Hudson Kiwanis	Dan Zelonis	-883-0374
Hudson Lions Club	Roger LaTulippe	-566-9409
Hudson Litchfield Youth Football Cheer	Sean O'Neill	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		886-6005
	FAX	594-1142
LAND USE (ENGINEERING/PLANNING/ZONING/CODE)		886-6008
	FAX	594-1142
LIBRARY STREET SCHOOL		886-1255
MEMORIAL SCHOOL		886-1240
NOTTINGHAM WEST ELEMENTARY SCHOOL		595-1570
RECREATION CENTER (OAKWOOD)		880-1600
SEWER UTILITY		886-6029
SUPERINTENDENT OF SCHOOLS		883-7765
TOWN CLERK/TAX COLLECTOR		886-6003
WATER UTILITY		886-6002

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