

Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

Agenda	Minutes
A. Call to Order	Chairman Lawrence called the meeting to order in the Buxton Meeting Room at Town Hall at 7:00 pm
B. Pledge of Allegiance	Chairman Lawrence led the attendees in the Pledge of Allegiance
C. Attendance	<u>Committee Members Present</u> Donna Boucher, Randy Brownrigg, Bill Cole, Shawn Jasper, James Lawrence, Kevin Walsh, and Robert Wherry <i>School Board Liaison:</i> Dan Kilgour, <i>BoS Liaison:</i> Xen Vurgaropolous <u>Excused</u> Vice Chairman Kim Rice, and Richard Weissgarber <u>Presenters</u> Daniel Moulis, Ed.D., SAU Superintendent Jenny Graves, SAU Business Administrator
D. Public Input	Chairman Lawrence opened Public Input at 7:01 pm. - No citizens came forward to provide Public Input. - Public Input was closed at 7:01 p.m.
E. Acceptance of the Meeting	- Clerk Wherry noted that the minutes for the August 06, 2025, meeting were distributed and only one amendment was noted. - Kevin Walsh moved, and Randy Brownrigg seconded a motion to accept the minutes of the August 06, 2025, meeting as amended. - Chairman Lawrence asked for a voice vote and the motion passed unanimously.
F. Nominations and Appointments	No Nominations or Appointments were required.
G. Reports	<u>Report from the Board of Selectmen Liaison:</u> Xen Vurgaropolous - Financial polices have been reviewed, and gaps identified are being addressed prior to the audit. - Melendy Bridge Project will be addressed by Mr. Sorenson at a future mtg. - Mr. Brownrigg asked about the state project. The own pays 80% up front, and the state provides the remaining 20%. The money received as “unexpected income” from the state should be posted to the public. - Mr. Cole requested a copy of the Town audit punch list and any remedies. - Mr. Walsh requested a report of the Town encumbrances from FY25-FY26. - Mr. Jasper brought up the Hills Memorial Library. - At a recent BOS mtg., some questions we raised regarding the ownership and the funding of the maintenance costs. Mr. Vurgaropolous explained: - Trustees wanted to relinquish the property because of maintenance costs. The Library Trustees had been using budget reserved for Rogers for the maintenance of Hills rather than the appropriate Capital Reserve Fund (and there is an issue about maintaining the CR Fund as well). - Re: ownership -- The land is one deed, and the building is a separate deed, and both were deeded for specific purposes. The BOS is trying to figure out how best to handle the custody of the donation, since both a

Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

	will and a deed are involved. If the donations are not going to be used for the specified purposes, then the property may revert to the families. Once the documents are obtained, the BOS will determine the necessary action. - o Ms. Boucher stated that the building could be used for other purposes if used by the Town. - o Mr. Jasper stated that the deed says the land has to be used exclusively for Town purposes, and if not used in that manner would revert to the heirs of Kimball Webster (who presently has many heirs). - o Mr. Vurgaropolous stated that the building is on the National Registry and the State Historical Registry, but Mr. Jasper advised that the building status does not give any protections or restrictions against razing the building. <u>Report from the School Board Liaison:</u> Dan Kilgour • Mr. Kilgour deferred to Dr. Moulis for a response to the requests made at the last Budget Committee meeting. <u>Report from the SAU:</u> Superintendent Daniel Moulis and BA Jenny Graves. • The reconciliation of the long-standing vacant positions removed based on the \$800K budget reduction. • The handouts (listed at the end of these minutes), that were provided to the Budget Committee, by the Superintendent were presented and discussed. - o Dr. Moulis noted that a cybersecurity event that occurred last year presented some challenges to closing out the FY24 budget (with encumbrances and purchase orders) at that time. - o Re: Enrollment #'s – Schools use the enrollment numbers as of October 1st for reporting to the NH Dept. of Education. • The Budget Committee raised various questions and comments. - o Mr. Brownrigg raised questions about the 5th/6th grade enrollment numbers. <i>Dr. Moulis noted that there are certain age buckets to watch as they move through the system.</i> - o Mr. Wherry asked if there was any overlap between Alvirne and CTE enrollment. <i>Dr. Moulis affirmed that there are.</i> It appears that the CTE program has many Alvirne students involved, but that it also attracts students outside of Alvirne, both of which are favorable. - o Mr. Walsh asked about the breakout of the budget appropriations and what was leftover at the end of the year (to better understand the planned budgeted amounts and how the amounts concluded at the end of the year). <i>Mrs. Graves provided some introductory comments and noted that the largest driver for leftover funds is typically found in salaries and benefits. This is reflective of the \$800K in cuts being made.</i> - o Mr. Walsh requested a report of the SAU encumbrances from FY25-FY26. <i>Mrs. Graves noted that the \$633K anticipated FY25 expenditure (cited on page 2) includes about \$625K of assigned fund-balance projects that the School Board would have acted on in the late Spring. A lot of work was done to establish the numbers and that is why the amount outside of the allocation is relatively small (\$633K vs \$625K).</i>
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Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

	- o Mr. Brownrigg asked about the Education Grant and the discrepancy in number . <i>Mrs. Graves explained that this had to due with the State's Adequacy Grant process. Typically, the State gives a preliminary number in early September, which is then finalized in the November-December time frame. The Grant is formulated from various factors.</i> ▪ The enrollment or Average Daily Membership (ADM) for base funding, plus additional "differentiated aid" for students qualifying for Free or Reduced Lunch, those identified as English Language Learners (ELLs), and students with qualifying disabilities. ▪ See: https://www.education.nh.gov/who-we-are/division-of-education-and-analytic-resources/bureau-school-finance/state-adequacy-aid-funding ▪ Mr. Brownrigg asked about Academic Scores being a factor. <i>Dr. Moulis replied that it is not a factor for an Adequacy Grant.</i> - o Mr. Walsh asked about the law passed in June requiring educators to pass professional assessments as part of the licensure process. Have there been any activity where personnel are looking for licensing? Has that come up in the SAU recruitment efforts? <i>Dr. Moulis stated that there has not been any activity seen, but that it is still early in the process since this is Year 1 of the new law.</i> - o Mr. Jasper asked enrollment trends. Looking at K-3rd, in 9 years, Alvirne would project to have less than 800 students. Have there been any preliminary discussions about having a (HS) building that large with a much smaller enrollment? How do we deal with this, and do we need to consider, for example, merging with Litchfield again? We need to be planning for a much smaller footprint. <i>Dr. Moulis noted that in his last 4 years, enrollment went from 1100 down to the current 940-950 range. As part of the Budget process, we are trying to be thoughtful – using attrition, retirement, and vacancies – to adjust. At Hudson Memorial, a “team” was dropped due to decreasing enrollment. These are difficult conversations to have, but we are trying to forecast accordingly.</i> - o Mr. Brownrigg asked about Federal Grants and when these revenues are received. <i>Mrs. Graves responded that the report is from the General Fund only, and that it does not provide any Grant monies that have been received. An October presentation is being planned for the School Board about the grants received and the expenditure categories . Dr. Moulis noted that the grants are allocated in two portions: some percentage at the beginning of the FY, with a second appropriation of the remainder of the grant funds around December. This is different than previously when the grant funds were wholly dispersed at the beginning of the FY.</i> - o Mrs. Graves also noted that the revenue numbers may have been too conservative, and action is being taken to make the number closer to the actual. - o Mr. Walsh asked about obtaining the budget in a spreadsheet (Excel) format. <i>Mrs. Graves responded that she wants to confer with the School Board and REQUESTED FEEDBACK on visual and other materials that may be helpful as the SAU transitions to new software.</i>
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Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

	- o Mr. Walsh commented that the Milford reports (where Mrs. Graves worked previously) were a good template. <i>Mrs. Graves commented that there are several enhancements and key numbers she would like to present (i.e., cost per pupil).</i> - o Mrs. Graves also asked, “Which town(s) does Hudson use for comparisons?” Is it done by metrics like enrollment size, etc.? - o Mr. Jasper commented that Hudson did not emphasize comparisons, but instead primarily focused on Hudson and where Hudson was going. In terms of similar districts, we might look at Derry, Londonderry, and Merrimac. In terms of tax rate, we are much lower, and Hudson is more similar to Merrimac than Londonderry and Derry. - o Mr. Walsh noted that Hudson has very little debt, and hat may differ from Merrimac and Bedford. Student population is a good metric, as is the seniority of staff (i.e., newer teachers would have a lower salary). - o Mr. Cole asked about the parameters used at Milford. <i>Mrs. Graves listed several parameters: Cost per pupil, a comparison on tax rate, and enrollment.</i> - o Mr. Cole asked about what guidance is given to those planning the SAU budget. <i>Dr. Moulis replied that the School Board does not give specific guidance, but that Dr. Moulis advises people to look at prior expenses, historical data, enrollment trends, class sizes and what the needs are.</i> - o Mr. Cole asked how these budgets are then vetted without specific budget guidance parameters. <i>Dr. Moulis noted that sometimes items are brought forward, and he must advise that this is not the year to bring that forward. As another example, sometimes moving to a fulltime teacher is not warranted by current class size. Conversations are held and discussions with the School Board about the needs also occur.</i> - o Mr. Cole asked about the audit and whether any deficiencies were noted, and can the BC obtain a “punch list” of audit deficiencies and the corrective actions taken. <i>Mrs. Graves noted that all corrective actions pertaining to the last audit have been satisfied. Once finalized, the audit firm will be invited to present the findings and report at a School Board meeting. At this time, no material findings have been reported.</i> - o Mr. Walsh inquired about the new accounting system and if Mrs. Graves participated. <i>Mrs. Graves commented that a committee selected the new system based on a weighted scoring process from the RFP’s received, with Tyler Technologies’ product School ERP PRO being selected. Mrs. Graves has experience with this system and is looking forward to having her Finance team implementing it.</i> ▪ See: https://www.tylertech.com/products/school-erp-pro - o Mr. Walsh asked about the continuance of having the former BA. <i>Mrs. Graves responded that she is a member of the NH Association of Business Officials (https://nhasbo.org/) and that it serves as a good technical resource and a good network to exchange ideas.</i> Dr. Moulis commented he appreciated the help former BA Ms. Burke provided during the transition, as well as the additional support provided by the SAU Finance Director Ms. Van Sickle.
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Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

<i>The Chairman determined to change the order of business to better accommodate the audience present at the meeting.</i>	
H. New Business	Discussion of the New Business started at approximately 8:04 p.m. Chairman Lawrence reported to the Budget Committee that a Letter of Resignation had been received from Rich Weisgarber and commented on the value he added to the Budget Committee, and that his contributions will be missed. Mr. Jasper made a motion to accept the Letter of Resignation, with thanks for Mr. Weisgarber's Service. Mr. Brownrigg seconded the motion. Discussion: • Mr. Walsh acknowledged Mr. Weisgarber's years of contributions and also serving as a Chair. Chairman Lawrence called for a vote, and the vote unanimously supported the Motion made. Chairman Lawrence proposed accepting applications to fill the vacancy until the end of September, and then conducting interviews of the candidates. Chairman Lawrence has authorized the Town to advertise this vacancy.
I. Other Business and Comments	Discussion of the Other Business started at approximately 8:08 p.m. <u>NHMA Budget & Finance Workshop</u> Mr. Brownrigg brought up the recent email sent by Mr. Walsh regarding the workshop classes provided by the NH Municipal Association (NHMA). The Town is a member of NHMA, and payments for the class would go through the Town. Chairman Lawrence noted that the BC has a line item for such expenditures. Mr. Walsh commented that changes have been made to RSA 32, and that it would be good for at least one person to attend the Workshop. Chairman Lawrence supported the opportunity to attend the training. <u>By-Laws Discussion (≈ 8:13 p.m.)</u> Ms. Boucher questioned whether By-Laws were needed. • Roberts Rules of Order is what the BC currently uses. • Mr. Vurgaropolous noted that Roberts could be adopted and then further granulated if needed. • Mr. Jasper noted that the BC functioned well relying on the RSA and Roberts. • Mr. Cole inquired if there was a specific gap to be considered. • Mr. Wherry suggested that the BC's use of Roberts and the RSA be posted on the Town website.

Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

	<u>Town Hall Advisory Committee (≈ 8:19 p.m.)</u> • Mr. Walsh commented on the need for the Committee & Town to consider what needs to be done for the Town Hall to make it work efficiently, without silos. • Mr. Vurgaropolous talked about various options and noted that a previous plan was inadequate for future growth and lacked a sufficient ROI. Therefore, this Advisory Board was convened to identify a better long-term solution. • Mr. Cole said it would be useful for citizens to attend the Advisory Board. <u>Budget Guidance/Mission Statement Discussion (≈ 8:25 p.m.)</u> • Mr. Cole brought up the BOS budget guidance to the Town for a 2.5% budget increase, which Mr. Vurgaropolous confirmed. • Mr. Cole asked Dr. Moulis about what guidance he offers for the Budgeting process. Dr. Moulis reiterated the process and the parameters he had mentioned earlier, but that a defined percentage is not specified. • Mr. Vurgaropolous commented on the differences between the Town and the SAU. • Mr. Cole suggested that BC should have a Mission Statement. • Chairman Lawrence said this should be brought before the BC. Mr. Cole made a motion: “That the Hudson Municipal Budget Committee in support of its upcoming review of proposed FY27 Operating Budgets for the Town of Hudson and the Hudson School District SAU 81 develop and approve a Mission Statement to guide its review and final determinations. The approved Mission Statement will include at least one quantifiable component.” Mr. Vurgaropolous seconded the motion. There was discussion both in favor and against having a Mission Statement. • Mr. Jasper noted that the BC has a Mission Statement in the law, namely the duties and responsibilities. On various occasions, the BC has at times looked at the tax rates, and that there are numerous driving factors. • Mr. Vurgaropolous suggested not attaching a Mission Statement to the budget, as opposed to the Committee itself. • Mr. Walsh stated the BC’s Mission Statement is defined by RSA 32. “The purpose of the Budget Committee is to assist the voters in the prudent appropriation of public funds.” We, as the BC, are looking at the justification for presenting our budget recommendation to the voters, and do the due diligence, to make our BC budget recommendation. • Chairman Lawrence asked if Mr. Cole had a specific Mission Statement to propose. Mr. Cole affirmed he did but wanted the BC to first commit to having a Mission Statement. • Mr. Jasper noted organizations typically have a Mission Statement, but that it is not necessarily appropriate to have one defined for the BC. • Mr. Walsh noted that the Town Assessment is not something that the BC can affect. The BC is limited to looking at Revenue and Expenses. We do our due diligence and make the best recommendation considering all the factors.
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Town of Hudson

Budget Committee – Minutes of the September 03, 2025 Meeting

	Chairman Lawrence called for a vote. The motion failed with 5 No's and 3 Yes's. Chairman Lawrence said that should the BC desire a Mission Statement in the future, that it could be proposed.
J. Closing Comments	Mr. Kilgour – Gratitude was expressed for Dr. Moulis and Mrs. Graves providing support this evening. If anyone is interested in preliminary assessment data, please look at the August 18th School Board Agenda for those numbers. Mr. Walsh – The NHMA Workshop registration closes tomorrow. Mr. Jasper – No comments. Mr. Cole – No comments. Mr. Vurgaropolous – No comments. Ms. Boucher – Looking forward to the Town Hall Advisory Board meeting as the BC alternate. Mr. Brownrigg – No comments. Mr. Wherry – No comments. Chairman Lawrence – The Committee was thanked for its time and the Chairman is looking forward to everything this Committee will be doing for the residents of the Town of Hudson.
K. Next Meeting	Wednesday, October 1, 2025
L. Adjournment	A motion to adjourn was made by Mr. Brownrigg and seconded by Mr. Walsh, with a unanimous voice vote in favor of adjournment. The meeting was closed at 8:50 p.m..

Respectfully submitted,

Robert Wherry, Clerk

Additional Information:

Recorded by HCTV, reference video:	https://www.hudsonctv.com/internetchannel/show/14371
Handouts Received	1. Municipal Budget Committee Agenda 2. Minutes of the August 6, 2025 Meeting – Draft 3. FY26 \$800,000 Final Budget Cut (1 page) 4. Preliminary Budget Calendar and Due Dates FY 2026/2027 (1 page) 5. FY2025 Financial Statement – Revenues & Expenditures (2 pages) 6. Enrollment – 2025 First Day by Grade & 25-26 CTE First Day (1 page)