

Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

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	Chm. Lawrence led the attendees in the Pledge of Allegiance
C. Attendance	<p><u>Committee Members Present</u> Donna Boucher, Randy Brownrigg, Shawn Jasper, Chm. James Lawrence, Kevin Walsh, and Robert Wherry <i>School Board Liaison:</i> Dan Kilgour, <i>BoS Liaison:</i> Xen Vurgaropolous</p> <p><u>Excused</u> Bill Cole, and Vice Chair Kim Rice</p> <p><u>Town Budget Discussion Participants</u> Roy Sorenson, Town Administrator Dan Thibeault, Town Accountant Laurie May, Finance Director Christine Strout-Lizotte, Tax Collector Michelle Brewster, Town Clerk Linda Pilla, Library Director Fire Chief, Scott Tice Erika LaRiviere, Business Manager (Fire Dept.)</p>
D. Public Input	<p>Chm. Lawrence opened Public Input at 7:01 pm.</p> <ul style="list-style-type: none"> No citizens came forward to provide Public Input. <p>Public Input was closed at 7:01 p.m.</p>
E. New Business	<p>Discussion of the New Business started at approximately 7:02.</p> <p>Presentation of the Proposed FY27 Town Budget Mr. Sorenson presented the following initial topics:</p> <ul style="list-style-type: none"> Default Budget <ul style="list-style-type: none"> The final Default Budget will be available after adjustments are made by the Budget Committee (BC). Handout of revised pages 15-20 of the Summaries Section. Action Item: October 23rd Board of Selectmen (BOS) Meeting <ul style="list-style-type: none"> A budget transfer to Admin and a reduction in the part-time line allowances for the Fire Dept. were made, but some mistakes were made in the Budget. The mistakes will be addressed during the Fire Dept. budget discussion. Warrant Articles are still to be addressed at a future BOS mtg. and will then be presented to the BC. Based on FY25 and projected price increases, the biggest increases are for printing and postage.

Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<p>Tax Collector Budget (Ms. Strout-Lizotte) – Town Offices 5030</p> <ul style="list-style-type: none">• The position of the Tax Collector and the Town Clerk were split within the last year, and the budget now reflects this separation.• Guidance was a 2.5% operating increase and out of budget (OOB) requests.<ul style="list-style-type: none">○ BOS put both the OOB posting and printing requests back into the budget.○ Ms. Boucher asked whether email was an option for registrations.<ul style="list-style-type: none">▪ Ms. Strout-Lizotte stated that the current software does not support this. A customer who previously submitted a payment electronically, may receive an email.○ Mr. Walsh asked about the basis for staff increases<ul style="list-style-type: none">▪ Ms. Strout-Lizotte stated that the increases were based on the Collective Bargaining Agreement (CBA).○ Mr. Jasper cited his previous objections about separating the positions and the resultant increases in staffing costs.<p>Town Clerk Budget (Ms. Brewster) – Town Clerk 5031</p><ul style="list-style-type: none">• Elections have a significant impact on the Town Clerk budget. With odd FYs having three elections and even FYs having only one election. The FY27 reflects three elections and<p>(Rodgers Memorial) Library Budget (Ms. Pilla) – Library 5060</p><ul style="list-style-type: none">• Salary increases are based on a 1% merit increase and a 3% Cost of Living Adjustment (COLA) automatic increase. Healthcare costs are reduced from last year.<ul style="list-style-type: none">○ Chm. Lawrence inquired about the salary costs.<ul style="list-style-type: none">▪ Ms. Pilla noted that Hudson does not have a union shop, and that Hudson is the lowest paid local library, and retention is an issue.○ Mr. Walsh inquired about a building improvement and activities planned outside the normal hours.<ul style="list-style-type: none">▪ Ms. Pilla noted that a no funds are being requested for the building (i.e., this will be done by volunteers), and hours will be reallocated as needed to accommodate the additional activities.○ Mr. Walsh inquired about an “open” position.<ul style="list-style-type: none">▪ Ms. Pilla noted that one employee had indicated he would be leaving, and the budget reflects his anticipated departure.○ Ms. Boucher asked whether the Trustees had changed the Education Reimbursement amount on the policy.<ul style="list-style-type: none">▪ Ms. Pilla stated that the decision had been made at the BOS.○ Mr. Jasper asked about the Hills Memorial Library building.<ul style="list-style-type: none">▪ Ms. Pilla stated the Trustees have not “abandoned” the building.○ Mr. Jasper asked about lack of Library revenues (previously discussed).<ul style="list-style-type: none">▪ Ms. Pilla stated the only revenues are \$50 out-of-town registrations.▪ Mr. Sorenson committed to clarifying this Library revenue number.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<ul style="list-style-type: none"> ○ Mr. Jasper asked about the Library assessing overdue fees and books coming back, and damaged books. <ul style="list-style-type: none"> ▪ Ms. Pilla stated this policy has worked well and has created a good well-being with the community, and that monies collected for damaged books do not go into a revenue line. <p>Fire Department Budget (Chief Tice / Ms. LaRiviere) – Fire Department 5700</p> <ul style="list-style-type: none"> • Strategic Goals were presented as context for the budget. • Some noted budget differences from FY26 budget include: (a) Final lease payment on one vehicle, (b) hose replacements, (c) replacement of apparatus floors at Central station, and (d) replacement of HVAC system at Central station. These funds are not continued into FY27. • New Projects approved by the BOS <ul style="list-style-type: none"> ○ Maintain the Mental Wellness Checkup program started in FY25/26. ○ Initiate more comprehensive physical assessments. ○ Switch HAZMAT districts from Souhegan to Southeastern. <ul style="list-style-type: none"> ▪ Costs can be better shared using a regional partners arrangement for HAZMAT services and rescue program. ○ Change 4 firefighter positions to 4 lieutenant positions to improve supervision at Central Station. • Chm. Lawrence suggested going through the budget by Cost Center. • Chm. Lawrence asked about the projected overtime methodology and if there were significant changes. <ul style="list-style-type: none"> ○ Chief Tice responded that the FD did not have drastic changes and that the FD had budgeted for potential openings, earned time, earned time usage, vacancies including base pay, contractual overtime, etc. This are found under line items for 5710. ○ Mr. Wherry asked about budget variables for physicals. <ul style="list-style-type: none"> ▪ Chf. Tice responded that increase was related to the enhanced physicals approved by the BOS. ▪ Mr. Brownrigg asked about what the enhancements included. ▪ Chf. Tice stated that enhanced physicals cover cancer screenings, ultrasound of vital organs, PT Test, and Performance Tests. ○ Mr. Brownrigg asked about adequate coverage in the southern part of town. <ul style="list-style-type: none"> ▪ Chf. Tice noted that moving from Burns Hill to Lowell Rd improved the response time to the southern parts of town. ▪ Mr. Brownrigg asked if a traffic light was need at that station. ▪ Chf. Tice stated that at the time of the move, it was determined that a traffic light was not needed. • Chf. Tice continued with 5715 Facilities. <ul style="list-style-type: none"> ○ Mr. Wherry asked Fire Facility Building Maintenance variables. <ul style="list-style-type: none"> ▪ Chf. Tice responded that this was the Central Station HVAC replacement.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<ul style="list-style-type: none">• Chf. Tice continued with 5720 Communications for dispatch.<ul style="list-style-type: none">○ Mr. Walsh asked about the Dispatch overtime and the limitation of an 18-hour shift.<ul style="list-style-type: none">▪ Chf. Tice responded that an 18-hour shift is the maximum, and that dispatcher availability is occasionally limited, and that gaps in dispatch are then filled in with firefighters and lieutenants.• Chf. Tice continued with 5730 Suppression for firefighters, emergency operating equipment, and training.<ul style="list-style-type: none">○ Mr. Walsh asked about 2 open positions and the difference in payrates.<ul style="list-style-type: none">▪ Ms. LaRiviere responded that the pay differences are based on scheduling differences (e.g., holiday pay) and other similar factors.○ Mr. Kilgour asked about formula used to calculate the health insurance costs.<ul style="list-style-type: none">▪ Chf. Tice responded that the costs are based on the first half of the year and what each specific plan each person is taking.○ Mr. Brownrigg asked about last year's overtime costs.<ul style="list-style-type: none">▪ Mr. Sorenson responded that the costs were \$1,098,975.90.○ Mr. Sorenson noted that 4 firefighters were added last year by warrant article, and that budgets now reflect the additional costs.○ Chm. Lawrence asked if the 4 additional firefighters will affect the overtime costs.<ul style="list-style-type: none">▪ Chf. Tice responded that this factor was taken into consideration.○ Mr. Jasper noted that over the last 3 years there has been a 20% increase in Fire Department costs, and this is not sustainable against the actual number of calls. Mr. Cole had previously asked for numbers on actual fires. Fires are low. Ambulance calls are steady. The "other" category is driving these costs. The BOS needs to be managing these staffing levels. We now have an Ambulance Service with a Fire component. The largest part is the other component, and the BOS may need to look at EMTs/Firefighter positions. This is not a criticism of the Fire Department, but it is not sustainable.○ Mr. Brownrigg asked what Mr. Jasper would advise.<ul style="list-style-type: none">▪ Mr. Jasper responded that staffing is currently 100% 24/7. For example, the staffing could be adjusted to reflect the volume of calls with contracts adjusted as needed.• Chf. Tice continued with 5740 Inspectional Services for Fire Marshall, Fire Prevention Officer, the Building Official, The Inspector, and an Administrative Aid to enforce the state fire code and building code.<ul style="list-style-type: none">○ Mr. Walsh asked about Mosquito Control costs and how much has been expended.<ul style="list-style-type: none">▪ Chf. Tice responded that about half has been spent with services based on a calendar year.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p> <p>s</p>	<ul style="list-style-type: none"> • Chf. Tice continued with 5770 Emergency Management for the annual maintenance of the radio system for the FD, Police and DPW. <ul style="list-style-type: none"> ○ Mr. Walsh asked about an increase in the budget. <ul style="list-style-type: none"> ▪ Chf. Tice stated that an increase was built into an 8-year contract. • Mr. Vurgaropolous made a motion for a BOS clerical correction to reduce the Fire Administration Salary Parttime line 5710-102 to by \$7,330. The motion was seconded by Mr. Wherry. <ul style="list-style-type: none"> ○ Ms. LaRiviere clarified that the \$7330 included \$6,809 from 5710-102 along with \$521 from the FICA 5710-108 line. Also, the remaining \$18,000 was to be moved from 5710-102 to 5710-252 (which is the next motion and both motions are needed). ○ Mr. Sorenson noted that some pages were partially updated from an earlier mistake, and that line 5710-102 initially included \$24809 (18+6809). ○ Ms. Boucher asked whether the motion ought to have included the \$521 from the FICA line. ○ Ms. LaRiviere clarified the motion should be to remove \$6,809 from 5710-102 and remove \$521 from the FICA 5710-108 line. ○ Mr. Vurgaropolous asked whether the FICA was automatically removed. It was confirmed that it is not. ○ The motion was amended by Mr. Vurgaropolous and then seconded by Mr. Brownrigg. ○ The motion was accepted by the BC with one abstention. • Ms. May continued with 5300 Finance which handles the accounting and Town water billing and handles the financial oversight. The various applicable law, regulations and required practices were listed. <ul style="list-style-type: none"> ○ The major increase is due to the cost of the audit. ○ There have been some challenges and is need of both training and succession planning. Some low-cost training opportunities have been utilized. ○ Mr. Jasper asked about a \$10K increase in benefits. <ul style="list-style-type: none"> ▪ Mr. Sorenson noted that this is due to turnover and a new CBA for much of the staff. ○ Ms. May offered to explain her OOB request. There is a great need for software, with much of the current accounting being done manually. The wait time for reports to populate is unduly long, often taking 45 minutes or so. Invoice entry could also be improved with scannable capabilities that would save time and avoid manual entry errors. The company supporting the current software has only one (legacy) support person and the software is no longer updated (except for federal tax tables). The school is also looking for a new accounting package, and their request for proposal numbers were borrowed for this effort. <ul style="list-style-type: none"> ▪ Mr. Sorenson confirmed the challenges faced and noted that the software could be used elsewhere within the town.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<ul style="list-style-type: none">▪ Mr. Kilgour confirmed that Tyler Technologies Entity Resource Planning (ERP) software had been selected by the School. https://www.tylertech.com/products/enterprise-erp▪ Mr. Sorenson stated that \$175K has been budgeted for the software (which he has experience with from Salem), and that many communities have already moved away from Hudson's current software.○ Mr. Jasper asked about the implementation cost versus an annual cost of between \$53K and \$87K. He noted that our budgets must be clear to the taxpayers that no savings will be obtained. It is a necessary expense.○ Chm. Lawrence asked about the current software's annual fees.<ul style="list-style-type: none">▪ Mr. Sorenson stated that about \$60K is currently budgeted. The new software will offer efficiencies.○ Mr. Jasper asked where the annual fee was budgeted.<ul style="list-style-type: none">▪ Mr. Sorenson stated that the annual fee is in the IT Budget 5300 (page 6) MuniSmart Financial software is budgeted at \$57K.○ Mr. Jasper confirmed that the \$175K is a one-time expense, and that a similar annual fee will likely be budgeted in the future without any savings.• Mr. Sorenson continued with the following sections:<ul style="list-style-type: none">○ 5000 Trustee of the Trust Funds– some minor changes for increased parttime hours.○ Cemetery Trustees – no changes.<ul style="list-style-type: none">▪ Mr. Walsh asked about expenses for headstone maintenance.▪ Mr. Sorenson noted each cemetery is different, and that conservationists are sometimes required. Services are more for tree maintenance.○ 5042 Supervisor of the Checklist – no or minimal changes.○ 5050 Town Treasurer – basic salary.<ul style="list-style-type: none">▪ Mr. Sorenson noted that investments have served the town well.○ 5055 Sustainability Advisory Committee – no changes.○ 5063 Benson Park Advisory Committee – no changes.○ 5070 Budget Committee – no changes.○ 5080 Ethics Committee – no changes.• Mr. Sorenson continued with the 5100 Board of Selectmen<ul style="list-style-type: none">○ Chm. Lawrence asked about the jump in salaries from FY25 to FY26.<ul style="list-style-type: none">▪ Mr. Sorenson noted that it was the salary difference between the former and current Town Administrator and the current Town Administrator, as well as an Assistant Town Administrator salary. For FY27, an HR Generalist is now proposed instead of an Assistant Town Administrator.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<ul style="list-style-type: none">○ Mr. Brownrigg asked about the return of school monies to the Town and how it would impact the taxes. Would the town or school budgets be lowered?<ul style="list-style-type: none">▪ Ms. May estimated that taxpayers would get back \$240 based on a house assessed at \$350K.▪ Mr. Kilgour explained that some portion would be reserved for the SchoolCare credit (approximately \$1.3MM), and that a portion of the budget was apportioned to mitigate SchoolCare assessment charges.▪ Chm. Lawrence noted that the School Board must come back to the Budget Committee to spend the portion reserved for the SchoolCare assessment.▪ Mr. Jasper noted that sustainability issue remains.▪ Mr. Sorenson noted the original amount to be returned by the School was \$4,217,842 but based on the DRA forms, they will be sending back \$3,569,588. Once this is received, this will be discussed in mor detail with the BC.▪ Mr. Kilgour will look into what portion is to be used for SchoolCare.○ Mr. Wherry asked about the delta between the former Assistant Town Administrator position versus the proposed HR Generalist.<ul style="list-style-type: none">▪ Mr. Sorenson stated it was a decrease from \$187,320 to \$133,000.○ Chm. Lawrence asked about the 2.5% year-over-year (YOY) guidance. What is the actual YOY increase?<ul style="list-style-type: none">▪ Mr. Sorenson reminded the BC that the 2.5% includes controllable operating expenses. Salaries are not included because of the CBAs. Energy costs have been removed (because of their variability). For example, electricity is up, but gas is down.○ Chm. Lawrence asked about the Town's Warrant Articles costs.<ul style="list-style-type: none">▪ Mr. Sorenson estimated the Municipal tax rate without Warrant articles would be \$5.797 and with the Warrant Article, the tax rate would be \$6.620.○ Mr. Sorenson stated the Oakwood facility (used for storing records) would be the same as last year.○ Mr. Sorenson discussed the Town Hall expenses and noted that Custodial expenses are listed here, but that it is a shared expense.○ Mr. Sorenson stated the Town Poor (i.e., Welfare) line item is decreased based on historical numbers.○ Mr. Sorenson stated that 5200 Legal cost is a 2.3% increase.<ul style="list-style-type: none">▪ Mr. Walsh asked about the services provided by Legal firms.▪ Mr. Sorenson stated that a 3-year contract (2026-2028) has been signed by Tarbell and Brodich (Concord, NH). A different firm is used for specialized Labor issues.
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Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

<p>E. New Business (continued)</p>	<ul style="list-style-type: none"> ○ Mr. Brownrigg asked about the energy costs. <ul style="list-style-type: none"> ▪ Mr. Sorenson stated electricity is likely to come in over-budget. ▪ Mr. Jasper noted that his electricity bills were similar (down last year and up this year). ○ Mr. Jasper asked if 7.9% increase (p. 16) was a YOY increase, and if the whole town budget number is correct. <ul style="list-style-type: none"> ▪ Mr. Sorenson stated that some of the numbers may have to be corrected, and that the easiest comparison is between last year's budget and this year's budget. ● Mr. Sorenson continued with the following Non-Departmental sections: <ul style="list-style-type: none"> ○ 5970 Solid Waste Contract – no changes. <ul style="list-style-type: none"> ▪ Mr. Sorenson noted that FY25 was in the red (over budget) for FY25. The ≈\$100K increase in the operating budget is based off the volume and the contract. ▪ Mr. Jasper noted that the BOS had made very good changes with respect to the landfill. Are benefits being realized? Are mattress fees being included in the revenues? <ul style="list-style-type: none"> ◆ Mr. Sorenson deferred the questions to Director Twardosky, ▪ Chm. Lawrence asked how many years were remaining on the contract? <ul style="list-style-type: none"> ◆ Mr. Sorenson stated that FY28 would be the last year. ○ 5910 Insurance – up 5-6%. ○ 5920 Community Grants – one grant located in Windham did not seek funding this year. ○ 5930 Patriotic Purposes – no changes. Used for Memorial Day and Old Home Days. ○ 5940 Other Expenses – no changes. <ul style="list-style-type: none"> ▪ Mr. Walsh asked about the contingency line. ▪ Mr. Jasper noted this has existed since the 1980's. ○ 5960 Hydrant Rental – Hudson pays itself for the hydrants.
<p>F. Reports</p>	<p><u>Report from the School Board Liaison:</u> Dan Kilgour</p> <ul style="list-style-type: none"> ● The request for the Budget books to be available before Friday was made. <ul style="list-style-type: none"> ○ Chm. Lawrence stated the unacceptability of providing the budget calculations so late in the process. Mr. Jasper concurred. ● PSRP (Paraprofessionals and School-Related Personnel) negotiations are going to be completed in the near future. <p><u>Report from the Board of Selectmen Liaison:</u> Xen Vurgaropolous</p> <ul style="list-style-type: none"> ● Nothing to add.

Town of Hudson

Budget Committee – Meeting Minutes for November 12, 2025

G. Other Business and Comments	<p>Chm. Lawrence asked for closing comments from the BC.</p> <ul style="list-style-type: none"> • Mr. Vurgaropolous – no comments. • Mr. Kilgour wished all the veterans a belated Happy Veterans Day. • Mr. Brownrigg commended the town for doing a good job on the budget and reminded voters that the Deliberative Sessions would each be held at 9:00 a.m. on January 31, 2026, and on February 7, 2026. • Mr. Jasper expressed his concerns and frustrations about the cost increases, with warrant articles still to be reviewed, and people having a hard time financially. At the same time, there is a recognition that some things are not under the BOS control. • Mr. Walsh concurred with the frustration about the cost increases, with $\frac{3}{4}$ of the budget being salaries and benefits. If the Default Budget were to be adopted – as it has been in 2 of the last 5 years – the town would be severely challenged. • Ms. Boucher echoed the need for people to attend the Deliberative Sessions to vote on the Town and School budget March 10, 2026. • Mr. Wherry stated most of the increases are salaries, insurance, and energy. The Town cannot control all of those, but we must control some of these. • Chm. Lawrence noted that a lot of ground was covered and expressed confidence that the BC would come up with a reasonable budget position for both the Town and the School that protects the best interests of the town, community, and the taxpayer.
H. Next Meeting	Wednesday, November 13, 2025
I. 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 9:15 p.m..

Respectfully submitted,

Robert Wherry, Clerk

Additional Information:

Recorded by HCTV, reference video:	https://www.hudsonctv.com/internetchannel/show/14492
Handouts Received	<p>1. Budget Committee Agenda</p> <p><u>Note:</u> <i>Town Budget Books had been previously distributed.</i></p>