

TOWN OF HUDSON
Office of the Town Administrator
12 School Street
Hudson, New Hampshire 03051



Stephen A. Malizia, Town Administrator – smalizia@hudsonnh.gov – Tel: 603-886-6024 Fax: 603-598-6481

To: Budget Committee

From: Steve Malizia, Town Administrator 

Date: November 19, 2024

Re: FY 2026 Town Budget Wrap-up

Attached please find documents for the Budget Committee's November 21, 2024 Town Budget wrap-up meeting. There were two (2) outstanding requests for information, one for IT increases from FY 2025 to FY 2026 and one for Fire Department Suppression Overtime budget history.

There is also a budget summary for the proposed FY 2026 budget along with a series of proposed motions in order to forward the budgets to the warrant. There is also a motion for the Budget Committee to consider regarding the addition of funds to the Moderator's budget to purchase two (2) addition Poll Pads that the Board of Selectmen voted to send to the Budget Committee.

The last document includes the warrant articles that the Board of Selectmen voted to send to the warrant. Please note that this does not include the Police and Support Staff contracts which are still being negotiated.

Should you have any questions or need additional information, please feel free to contact me. Thank you.

Town of Hudson

IT Cost Centers 5330-215 & 5330-269

Fiscal Year 2026

Cmdty	5330 Information Technology Department			Unit	Price p/unit	Sub TTL	FY25	FY26	% Change
1XX	Salary and Benefits IT Director, 2 IT Specialists, and 1 Technician					633,727	606,118	633,727	4.6%
203	Small Equipment Repairs UPS Replacement Batteries			15	100	1500	1,200	1,500	25.0%
204	Large Equipment/Hardware Maintenance						18,000	18,500	2.8%
	C	ParkPlace and Dell Hardware Maintenance (servers)				4,000			
		Stogage Array Compellent TH Maintenance/license				13,500			
	C	ID Camera and Printer Maintenance for Town ID's system				1,000			
208	Telephone/Telecommunications						11,900	13,600	14.3%
	C	Cell phone usage for staff of four, 24/7 communication required.		4	600	2,400			
	C	Annual Maintenance on phone system		1	11,200	11,200			
215	Software Subscriptions						25,119	34,009	35.4%
	C	Comcast and Consolidated and Firstlight Internet and IPs		12	812	9,744			
	C	Easy DNS, SSL Cert, hudsonnh.gov domain renewal		1	1,370	1,370			
	C	PowerDMS TownHall Site		1	2,800	2,800			
	C	Manage Engine IT Tool (ADSelfService ZoHo)		1	600	600	- 2,800		
	C	Veriato 360 IT Monitoring Tool		25	35	875	+ 50		
	C	GoToMeeting - Yearly Subscription Renewal		1	2,200	2,200	+ 1,220		
	C	AntiVirus (Total Units = 325 servers and workstaions)		227	60	13,620	+ 10,410		
		Add Bandwidth to minimize capping (or cellular Backup)		1	2,800	2,800		+ 8,990	
219	Damage Settlements						1,000	1,000	0.0%
	Deductible for equipment loss that qualifies for insurance coverage					1,000			
233	Mileage Reimbursement						200	200	0.0%
	Use of personal vehicles for in-service training & on-site support between facilities					200			
237	Training						13,200	11,200	-15.2%
	C	Technical Training for IT Staff		4	1,300	5,200			
	C	Security Awareness Training for all domain users (KnowBe4)		1	6,000	6,000			
252	Other Professional/Outside Services						17,400	12,400	-28.7%
	C	Outside Consulting expertise (sharepoint, exchange, antivirus)		1	10,000	10,000			
	N	Penetration Testing (Internal or Wireless)		1	2,400	2,400			

Cmnty	5330 Information Technology Department			Unit	Price p/unit	Sub TTL	FY25	FY26	% Change
269	Software Maintenance						91,700	104,075	13.5%
C	Munismart software maintenance on all modules in including Property Tax, PO, Financials, Budget, Welfare, BldgPermits, Utility Billing, CodeEnf, Dog Lic, MotorVeh.			1	55,000	55,000			
C	Backup Software, 2 data centers			1	5,500	5,500	+ 500		
C	Ademero Content Central (Doc Imaging) Maint;			1	4,100	4,100	- 1900		
C	Kiosk software maint, IS/LandUse, RMLibrary & Assessing			1	100	100			
C	vSphere for Town Hall virtualized servers, vCenter Maint			110	140	15,400	+ 7400		
C	CivicPlus - Annual support WebSite hosting and maintenance			1	8,700	8,700	+ 2500		
C	Email Archiver - Barracuda Maintenance Subscriptions (Cloud)			1	11,500	11,500	+ 1500		
C	ID Software - Card Exchange Pro ID Software (Higgins Office)			2	600	1,200			
C	Pelmac TH Symphony Software			15	65	975	+ 775		
C	Firewall Maintance (2 gateways)			2	800	1,600	+ 1600		
301	Paper						100	+ 123.75 100	0.0%
	Letterhead, Business Cards, Envelopes, etc.					100			
303	Office Supplies						7,500	5,000	-33.3%
R	Office Supplies, Printer Cartridges, USB Drives, Cables, Fiber Connectors					5,000			
403	Small Equipment						7,900	7,150	-9.5%
R	Replacement, rack equipment, WiFi Access Points, etc.			1	1,500	1,500			
R	Replacement Equipment for Phones (cords, handsets, cables)			1	450	450			
	Upgrade additional storage space (1.8TB SSD) on storage arrays			4	1,300	5,200			
411	Computer Equipment						30,260	47,000	55.3%
R	Replace oldest PC's on a 5-yr rotation schedule (systems not covered in other cost 5077, 5177, 5877 centers)			10	1,300	13,000			
R	Replacement Monitors			10	200	2000			
R	Replacement - Memory, SSD's for workstations			10	100	1,000			
R	Replace oldest server in rotation			1	12,000	12,000			
	Laptops for IT Staff while mobile, troubleshooting in field			2	1,900	3,800			
R	Replace oldest switches in any of 12 buildings & 2 data centers (Fiber Loop)			2	6,400	12,800			
R	Replace oldest printers in inventory			3	800	2,400			
412	Software						31,500	6,750	-78.6%
	Microsoft Server 2022 Data Center (Server upgrades per year)			9	750	6,750			
	Microsoft Office 2024 for Business			0	234	0			
	Summary						606,118	633,727	4.6%
	Salary and Benefits						256,979	262,484	2.14%
	Operating Budget								
	Total					-	863,097	896,211	3.8%

C =Contractual
 N =New Item
 R =Replacement

Cmnty		5330 Information Technology Department					Unit	Price p/unit	Sub TTL	FY24	FY25	% Change
1XX		Salary and Benefits										
		IT Director, 2 IT Specialists, and 1 Technician								557,080	606,118	8.8%
203		Small Equipment Repairs							606,118			
		UPS Batteries, Memory, SSD's - equipment not covered by maintenance agreements								1,200	1,200	0.0%
204		Large Equipment/Hardware Maintenance					12	100	1200			
	C	ParkPlace and Dell Hardware Maintenance (Servers: \$2000; Compellent \$15000)								18,492	18,000	-2.7%
	C	ID Camera and Printer Maintenance for Town ID's system							17,000			
208		Telephone/Telecommunications							1,000			
	C	Cell phone usage for staff of four, 24/7 communication required.					4	500	2,000	6,840	11,900	74.0%
	C	Annual Maintenance on phone system					1	9,900	9,900			
215		Software Subscriptions										
	C	Comcast and Consolidated and Firstlight Internet and IPs								20,937	25,119	20.0%
	C	Easy DNS, SSL Cert, hudsonnh.gov domain renewal					12	812	9,744			
	C	PowerDMS TownHall Site					1	1,370	1,370			
	C	Manage Engine IT Tool (ADSelfService Zolto)					1	2,800	2,800			
	C	Veriato 360 IT Monitoring Tool					1	3,400	3,400			
	C	GoToMeeting - Yearly Subscription Renewal					25	33	825			
	C	AntiVirus*					1	980	980			
		Add Bandwidth to minimize capping					200	16	3,200			
							1	2,800	2,800			
219		Damage Settlements										
		Deductible for equipment loss that qualifies for insurance coverage								1,000	1,000	0.0%
233		Mileage Reimbursement							1,000			
		Use of personal vehicles for in-service training & on-site support between facilities								200	200	0.0%
237		Training							200			
	C	Technical training for 4 staff members					4	1,500	6,000	11,100	13,200	18.9%
	C	Security Awareness training for all users (KnowBe4)					1	7,200	7,200			
252		Other Professional/Outside Services										
	C	Rego Consulting - Outside Consulting expertise (sharepoint, exchange)*					1	15,000	15,000	8,320	17,400	109.1%
	N	Penetration Testing (Internal or Wireless)					1	2,400	2,400			

Cmdty	5330 Information Technology Department			Unit	Price p/unit	Sub TTL	FY24	FY25	% Change
269	Software Maintenance								
C	Munismart software maintenance on all modules in including Property Tax, PO, Financials, Budget, Welfare, Bldg Permits, Utility Billing, Code Enf, Dog Lic, Motor Veh.			1	55,000	55,000	87,407	91,700	4.9%
C	Off site & on-premise backup, 2 data centers, all cores - Veeam			1	5,000	5,000			
C	Town ESRI maint; ArcGIS online service; (Moved to Water, Sewer, Police and Fire)			0	0	0			
C	Ademero Content Central (Doc Imaging) Maint;			1	6,000	6,000			
C	Kiosk software maint, IS/LandUse, RMLibrary & Assessing			1	100	100			
C	vSphere for Town Hall virtualized servers, vCenter Maint (6 core)			1	8,000	8,000			
C	CivicPlus - Annual support WebSite hosting and maintenance			1	6,200	6,200			
C	Email Archiver - Barracuda Maintenance Subscriptions (Cloud, Updates, Replacement)			1	10,000	10,000			
C	ID Software - Card Exchange Pro ID Software (Higgins Office)			2	600	1,200			
C	Pelmac TH Symphony Software			10	20	200			
301	Paper								
	For letterhead, business cards, envelopes, etc.						100	100	0.0%
303	Office Supplies								
R	Office Supplies, Printer Cartridges, USB Drives, Cables, Fiber Connectors, Monitors					7,500	7,500	7,500	0.0%
403	Small Equipment								
R	Replacement routers, rack equipment, WiFi Access Points, etc.			1	2,700	2,700	5,200	7,900	51.9%
R	Replace digital phones with IP based models w/licenses for better Disaster Recovery			0	450	0			
	Add storage space (1.8TB SSD) to array for expected increases by all departments			4	1,300	5,200			
411	Computer Equipment								
R	Replace oldest PC's on a 5-yr rotation schedule (systems not covered in other cost centers - avg cost), including 3 yr warranty. (Excludes 5277, 5377, 5477, 5577, 5677, 5777)			7	1,300	9,100	33,660	30,260	-10.1%
C	Exacom Lease 4 of 5 (Removed moved to Police and Fire)			1	0	0			
	Replace oldest server in rotation			1	12,000	12,000			
	Laptops for IT Staff while mobile, troubleshooting in field			1	1,500	1,500			
R	Replace oldest switches in any of 12 buildings & 2 data centers (Fiber Loop)			1	5,400	5,400			
R	Replace oldest printers in inventory					2,260			
412	Software - New Budget Request								
	Microsoft Server 2022 Data Center (License upgrades per year)			9	750	6,750	15,000	31,500	110.0%
	Microsoft Subscription Office 365 Apps for Business (\$90/user/year)			275	90	24,750			
	Summary								
	Salary and Benefits								
	Operating Budget						557,080	606,118	8.8%
	Total						216,956	256,979	18.4%
	C=C=Contractual						774,036	863,097	11.5%
	N=New Item								
	R=Replacement								

Town of Hudson

Fire Department Suppression Overtime History

FY 2022 to FY 2025

Town of Hudson, NH
Fire Department Suppression Overtime (5730-105)
FY 2022 to FY 2025

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Budget	\$510,353 *	\$533,172 *	\$597,682	\$745,381
Actual	\$769,439	\$905,411	\$990,592	\$1,322,575 **

* Default Budget Year

** Estimated Run Rate

Town of Hudson

Board of Selectmen Warrant Articles

Fiscal Year 2026

Article D Hire 4 Firefighter/AEMT's

Article E Lowell Rd/Birch Street Improvements

Article F Robinson Pond Improvements

Article G Fund Mosquito Control Program

Article H Fund Property Revaluation CRF

Article I Fund VacCon Truck CRF

Article J Fund Drainage CRF

Article K Fund Fire Apparatus, Fire Apparatus Refurb/Repair and Fire Equipment CRFs

Article N Establish DPW Repair/ Refurb CRF

Article O Fund Benson Park CRF

Article P Public Works Dump Truck(s) Replacement

Fiscal Year 2026
Warrant Article D

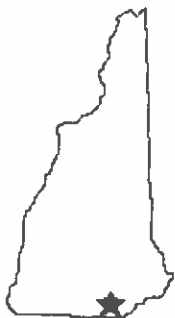
Hire 4 Firefighter/AEMT's

Shall the Town of Hudson vote to raise and appropriate the sum of \$527,686 which represents the cost of salary, benefits, uniforms and personal protective equipment to hire four additional Firefighter/AEMT's? This appropriation is in addition to Article "A" the Operating Budget.

Tax Rate Impact is \$0.10

Recommended by the Board of Selectmen 5-0

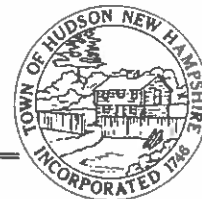
Recommended/Not Recommended by the Budget Committee



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Scott J. Tice
Chief of Department

Funding for (4) Firefighter/AEMTs

The purpose of this warrant article is to increase the number of trained front line Fire and Emergency Responders in the Emergency Services Division of the Hudson Fire Department.

The Hudson Fire Department is looking to fund \$527,686 consisting of \$244,621 in salary, \$254,913 in benefits, and \$28,152 for uniforms and personal protective equipment for the purpose of hiring four (4) full-time Firefighter/AEMT's. With our continued growth in population and call volume, we still do not meet the minimum staffing level of NFPA 1710. This additional staffing will be the first step in implementing our long-term staffing plan that will coincide with our strategic plan that is in development.

Our most recent staffing increase in 2020 brought our shift staffing to 11 and was grant funded. At this time we are looking to increase shift staffing to 12 per shift.

As Hudson and the region continue to increase in population, it stands to reason our call volume will also increase. We already know our current staffing level is not adequate for our current call volume. We have seen several instances where our response to fire incidents was reduced due to companies being committed to other calls. We have been fortunate that these incidents did not present any life hazards and appropriate and aggressive fire tactics by responding personnel were able to control these incidents.

We continuously look for ways to deploy our resources in the most efficient manner to account for our increased workload. This has been achieved by the following:

- We have placed an ambulance in all three facilities. This allows for greater access to our Emergency Medical Services program and reduced response times.
- We have introduced and operate under an operational program that utilizes a smaller support vehicle for EMS and motor vehicle accidents. This has allowed us to take some of the road miles off our large fleet and provided better utilization of our operating budget for fuel and repair.

How does this increased workload affect the overall mission of the Fire Department?

- As you are aware, we are an all hazards organization. We are responsible to not only provide fire protection but also Emergency Medical, Hazardous Material, Technical Rescue and a multitude of service related responses. When an ambulance responds to a medical call we lose coverage for the fire engine in that district.
- We routinely find ourselves in a situation where our Emergency Services personnel are responding from one call to another or responding directly from one of the local hospitals. The increased EMS activity means that when all three Ambulances are assigned to an emergency incident, we reduce our overall fire suppression readiness. This has at points left us with no fire coverage at all because all on duty staff is committed. When activity levels are this high we are forced to call for emergency call back of staff creating an overtime costing if personnel are available.

Staffing

- We are recommending that we hire four (4) additional Firefighter/A-EMTs, as this will create a consistent staffing model of 12 members per shift 24/7/365.
- Staffing model each day would consist of the following;
 - Captain – 1
 - Lieutenants – 2
 - Firefighters – 9
- This additional member will allow us to staff Engine-2/Ambulance-2 with three (3) personnel. This will increase the effectiveness of the company. It will also reduce the number of medical incidents the Squad will respond to with A-2, leaving it available to respond to additional incidents.
- We would plan to reclassify four (4) Firefighter positions to Lieutenant positions in the future. This would give each shift a supervisor to be the hands-on leader of the company and allow the Shift Commanders to more effectively perform their duties.
- Adding these positions would be the first of a three step plan to increase staffing to fourteen (14) per shift. This would allow us to dedicate a two-person company to an Ambulance which would be the first EMS unit dispatched to EMS incidents town-wide. This would allow the Engine Companies to stay in service as Engine Companies for the first medical call. These Engine Companies would cross-staff additional ambulances for simultaneous medical calls providing the Town with better fire coverage and more total resources.

We recognize the additional cost associated with this program and the challenges for the community to meet the ever-changing service demands.

The costs associated with this request are inclusive of salary, benefits, uniforms, and personal protective equipment.

In 2018 and 2020, we were fortunate to have been awarded funding to hire a total of eight (8) Firefighters through the SAFER grant program awards. At this time, details for that funding opportunity have not been released.

We will be looking for the town to support the hiring of these four members by raising and appropriating the funds. However, should the opportunity to apply for the SAFER grant program with the non-supplanting waiver still in place become available prior to July 1, 2025, with the Board of Selectmen's approval, we would submit our application. This grant program has specifically been developed to assist communities address the additional demands of their emergency services program, which are experiencing increased call volume and limited staffing nationwide. The SAFER grant would provide some level of funding for associated salary obligations and benefits. In years past, this program has not funded uniforms, protective clothing, or overtime.

**Fiscal Year 2026
Warrant Article E**

**Lowell Road and Birch Street Intersection
Improvements**

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,005,000 for construction of intersection improvements? This project will be funded \$1,604,000 (80%) from NHDOT federal grant and \$401,000 from the Lowell Road Corridor Fund, Zone 1 and Zone 2. 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, 2030, whichever is the earliest. This appropriation is in addition to Article "A", the Operating Budget.

Tax Rate Impact is \$0.00

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Fiscal Year 2026

Warrant Article F

Robinson Pond Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$500,000 for construction of Robinson Pond Improvements? This project will include improvements at the boat launch and beach area. These funds are a match to a state grant which will match the funds raised by the town. This is a Special Warrant Article, per RSA 32:7 VI, reflecting an appropriation that will not lapse until the monies are expended, or June 30, 2031, whichever is the earliest. This appropriation is in addition to Article A, the Operating Budget.

Tax Rate Impact is \$0.10

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Fiscal Year 2026
Warrant Article G

Fund Town Mosquito Control Program

Shall the Town of Hudson vote to raise and appropriate the sum of \$40,000.00 to fund services for a mosquito control program for the town? This is in addition to Article A, the Operating Budget.

Tax Rate Impact is \$0.01

Recommended by the Board of Selectmen 4-1

Recommended/Not Recommended by the Budget Committee



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Scott J. Tice
Chief of Department

Funding for Town Mosquito Program

The purpose of this warrant article is to request \$40,000 in funding for a town mosquito-borne disease program which would provide services for the surveillance and control of disease bearing mosquitos.

Beginning in FY16, through FY23, funding for a mosquito-borne disease program was able to be supported within the fire departments operational budget. Due to continued inflation and rising costs, combined with the budget parameters set forth for FY24, funding for this program was re-allocated within the fire departments operational budget to provide for the emergent needs of the department. During the budget presentation for FY24, reinstating funding for this program was not approved by either the Board of Selectmen or the Budget Committee.

In the State of New Hampshire, mosquitos transmit infections including Eastern Equine Encephalitis Virus (EEEV), West Nile Virus and Jamestown Canyon Virus. The New Hampshire Department of Health and Human Services for this year (2024), found that there is an elevated risk for EEEV infections in New England given the positive mosquito samples identified. New Hampshire has also experienced a human deaths from mosquito-borne disease this year.

Funding for this program would provide services such as:

- All State permit and mapping, including permit application, GIS treatment maps, full disclosure of all proposed pesticides, and submission to the State.
- Larval surveillance.
- Larval mosquito treatment.
- Adult mosquito surveillance and treatment.
- Arboviral monitoring.
- Reports of surveillance data and treatment control activities and locations.
- Recommendations for control measures.

We put this warrant article request forward to provide an opportunity for our citizens to decide if this program should be funded.

Town of Hudson
Warrant Article H
Property Revaluation Capital Reserve Funding

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

Tax rate Impact is less than \$0.01

Recommended by the Board of Selectmen 4-1

Recommended/Not Recommended by the Budget Committee

Warrant Article H
Property Revaluation Capital Reserve Funding

Warrant Article H seeks to appropriate \$25,000 to continue funding into the Property Revaluation Capital Reserve Fund. This capital reserve fund was established in 2008 for the purpose of conducting future property revaluations. This capital reserve fund currently has a balance of \$200,000+. New Hampshire municipalities are required to reassess property a minimum of once every five years. Hudson's last town-wide property reassessment was in 2022. The last revaluation cost was approx. \$175,000 +/-, from the 2021 calendar year. The town is scheduled to conduct its next reassessment no later than the 2027 property tax year.

Town of Hudson, NH
Capital Reserve/Trust Funds
Fiscal Year 2026

Date of Creation	Fund	Department	Name of Trust	Market Value Balance 6/30/2024	Budgeted Additions FY25	Anticipated Withdrawals FY25	Anticipated Withdrawals FY26	FY26 Projected Balance	Agents/ Authority to Expend	Town Proposed FY 2026
19-Aug-94	GF	5750-450	Ambulance CRF	74,624		(74,624)		(0)	Vote	
10-Mar-98	GF		Benson's Land CRF	85,066	10,000			95,066	BOS	
12-Mar-13	GF	5940-450	Communications Equip & Infrastructure	209,913				209,913	BOS	
13-Mar-01	GF		Conservation Land CRF	905,880				905,880	Vote	
12-Mar-24	GF		Drainage CRF	0	100,000			100,000	BOS	100,000
16-Jun-94	GF	5940-450	Employees Earned Time	1,029,046				1,029,046	BOS	
10-Mar-20	GF		Energy Efficiency CRF	59,201				59,201	BOS	
14-Mar-00	GF	5730-450	Fire Apparatus CRF	90,622	50,000			140,622	Vote	50,000
11-Mar-08	GF	5730-450	Fire Apparatus Refurb & Repair CRF	345,952	100,000			445,952	BOS	150,000
08-Mar-11	GF	5730-450	Fire Equipment CRF	8,981	25,000			33,981	BOS	25,000
08-Mar-22	GF/SF/WF		Generator Replacement/Repair	67,651	30,000			97,651	BOS	
09-Mar-21	LIB		Hills Mem Library Maintenance CRF	26,384				26,384	BOS	
14-Mar-06	GF	5330/5677	Information Services CRF	92,274				92,274	BOS	
14-Mar-17	GF	5060-450	Library Improvements CRF	62,506				62,506	Vote	
11-Mar-14	GF	5045-450	Major Repair to Town Buildings CRF	214,727				214,727	BOS	
18-Mar-95	SF	5564-450	Nashua WWT CRF	3,542,258		(600,000)	(625,000)	2,317,258	BOS	
13-Mar-07	GF	5630-450	Police Bullet Proof Vest Repl CRF	48,550				48,550	BOS	
13-Mar-07	GF	5630-450	Police Duty Weapons Repl CRF	56,113				56,113	BOS	
09-Mar-21	GF	5630-450	Police Safety Equip CRF (Tasers/Cameras)	4,943	105,000	(105,000)		4,943	BOS	
09-Mar-10	GF/CC	5586-450	Pond Reclamation CRF	74,713				74,713	BOS	
11-Mar-08	GF	5410-450	Property Revaluations CRF	175,388	25,000			200,388	BOS	25,000
11-Mar-14	GF	5810-450	Recreation Equipment CRF	2,221				2,221	BOS	
12-Mar-02	GF	5810-450	Recreation Facility Land Purchase CRF	250,119				250,119	Vote	
11-Mar-14	GF	5824-450	Recreation Field Construction CRF	1,610				1,610	BOS	
28-Nov-97	SF		Sewer Capital Assessment	10,724,608		(290,000)	(290,000)	10,144,608	BOS	
16-Sep-95	SF	5564-450	Sewer Pump Repair CRF	124,540		(20,000)	(20,000)	84,540	BOS	
14-Mar-06	GF/SF	5554/5562-450	VacCon Truck Replacement CRF	106,580	30,000			136,580	Vote	30,000
12-Mar-02	WF	5592-450	Water Utility Improvement CRF	4,278,833		(60,000)		4,218,833	BOS	
12-Mar-02	WF	5592-450	Water Utility Capital Repair CRF	472,363				472,363	BOS	
08-Mar-16	WF	5592-450	Water Utility Infrast & Capital Equip CRF	91,831				91,831	BOS	

BOS = Board of Selectmen

Trustees = Trustees of the Trust Fund

Vote = Town Meeting Vote

LIB = Library Trustees

	23,227,497	475,000	(1,149,624)	(935,000)	21,617,873	380,000
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GF 4,027,826

SF 12,546,405

WF 4,782,027

LIB 26,384

MULTIPLE 234,231

**Purple signifies multiple funds

Fiscal Year 2026

Warrant Article I

VacCon Truck Replacement Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$30,000 which will be added to the VacCon Truck Replacement Capital Reserve Fund as previously established in March 2006? \$15,000 of this sum will come from the General Fund and \$15,000 will come from the Sewer Utility Fund. This appropriation is in addition to Article A, the Operating Budget.

Tax rate Impact is \$0.00

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Town of Hudson, NH
Capital Reserve/Trust Funds
Fiscal Year 2026

Date of Creation	Fund	Department	Name of Trust	Market Value Balance 6/30/2024	Budgeted Additions FY25	Anticipated Withdrawals FY25	Anticipated Withdrawals FY26	FY26 Projected Balance	Agents/ Authority to Expend	Town Proposed FY2026
19-Aug-94	GF	5750-450	Ambulance CRF	74,624		(74,624)		(0)	Vote	
10-Mar-98	GF		Benson's Land CRF	85,066	10,000			95,066	BOS	
12-Mar-13	GF	5940-450	Communications Equip & Infrastructure	209,913				209,913	BOS	
13-Mar-01	GF		Conservation Land CRF	905,880				905,880	Vote	
12-Mar-24	GF		Drainage CRF	0	100,000			100,000	BOS	100,000
16-Jun-94	GF	5940-450	Employees Earned Time	1,029,046				1,029,046	BOS	
10-Mar-20	GF		Energy Efficiency CRF	59,201				59,201	BOS	
14-Mar-00	GF	5730-450	Fire Apparatus CRF	90,622	50,000			140,622	Vote	50,000
11-Mar-08	GF	5730-450	Fire Apparatus Refurb & Repair CRF	345,952	100,000			445,952	BOS	150,000
08-Mar-11	GF	5730-450	Fire Equipment CRF	8,981	25,000			33,981	BOS	25,000
08-Mar-22	GF/SF/WF		Generator Replacement/Repair	67,651	30,000			97,651	BOS	
09-Mar-21	LIB		Hills Mem Library Maintenance CRF	26,384				26,384	BOS	
14-Mar-06	GF	5330-5677	Information Services CRF	92,274				92,274	BOS	
14-Mar-17	GF	5060-450	Library Improvements CRF	62,506				62,506	Vote	
11-Mar-14	GF	5045-450	Major Repair to Town Buildings CRF	214,727				214,727	BOS	
18-Mar-95	SF	5564-450	Nashua WWT CRF	3,542,258		(600,000)	(625,000)	2,317,258	BOS	
13-Mar-07	GF	5630-450	Police Bullet Proof Vest Repl CRF	48,550				48,550	BOS	
13-Mar-07	GF	5630-450	Police Duty Weapons Repl CRF	56,113				56,113	BOS	
09-Mar-21	GF	5630-450	Police Safety Equip CRF (Tasers/Cameras)	4,943	105,000	(105,000)		4,943	BOS	
09-Mar-10	GF/CC	5586-450	Pond Reclamation CRF	74,713				74,713	BOS	
11-Mar-08	GF	5410-450	Property Revaluations CRF	175,388	25,000			200,388	BOS	25,000
11-Mar-14	GF	5810-450	Recreation Equipment CRF	2,221				2,221	BOS	
12-Mar-02	GF	5810-450	Recreation Facility Land Purchase CRF	250,119				250,119	Vote	
11-Mar-14	GF	5824-450	Recreation Field Construction CRF	1,610				1,610	BOS	
28-Nov-97	SF		Sewer Capital Assessment	10,724,608		(290,000)	(290,000)	10,144,608	BOS	
16-Sep-95	SF	5564-450	Sewer Pump Repair CRF	124,540		(20,000)	(20,000)	84,540	BOS	
14-Mar-06	GF/SF	5554/5562-450	VacCon Truck Replacement CRF	106,580	30,000			136,580	Vote	30,000
12-Mar-02	WF	5592-450	Water Utility Improvement CRF	4,218,833		(60,000)		4,218,833	BOS	
12-Mar-02	WF	5592-450	Water Utility Capital Repair CRF	472,363				472,363	BOS	
08-Mar-16	WF	5592-450	Water Utility Infrast & Capital Equip CRF	91,831				91,831	BOS	
BOS = Board of Selectmen				23,227,497	475,000	(1,149,624)	(935,000)	21,617,873		380,000
Trustees = Trustees of the Trust Fund										
Vote = Town Meeting Vote										
LIB = Library Trustees										
								GF	4,027,826	
								SF	12,546,405	
								WF	4,783,027	
								LIB	26,384	
								MULTIPLE	234,231	
**Purple signifies multiple funds										

Fiscal Year 2026
Warrant Article J

Drainage Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 which will be added to the Drainage Capital Reserve Fund previously established in March 2024? This appropriation is in addition to Article A, the Operating Budget.

Tax Rate Impact is \$0.02

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Town of Hudson, NH
Capital Reserve/Trust Funds
Fiscal Year 2026

Date of Creation	Fund	Department	Name of Trust	Market Value Balance 6/30/2024	Budgeted Additions FY25	Anticipated Withdrawals FY25	Anticipated Withdrawals FY26	FY26 Projected Balance	Agents/ Authority to Expend	Town Proposed FY2026
19-Aug-94	GF	5750-450	Ambulance CRF	74,624		(74,624)		(0)	Vote	
10-Mar-98	GF		Benson's Land CRF	85,066	10,000			95,066	BOS	
12-Mar-13	GF	5940-450	Communications Equip & Infrastructure	209,913				209,913	BOS	
13-Mar-01	GF		Conservation Land CRF	905,880				905,880	Vote	
12-Mar-24	GF		Drainage CRF	0	100,000			100,000	BOS	100,000
16-Jun-94	GF	5940-450	Employees Earned Time	1,029,046				1,029,046	BOS	
10-Mar-20	GF		Energy Efficiency CRF	59,201				59,201	BOS	
14-Mar-00	GF	5730-450	Fire Apparatus CRF	90,622	50,000			140,622	Vote	50,000
11-Mar-08	GF	5730-450	Fire Apparatus Refurb & Repair CRF	345,952	100,000			445,952	BOS	150,000
08-Mar-11	GF	5730-450	Fire Equipment CRF	8,981	25,000			33,981	BOS	25,000
08-Mar-22	GF/SEWF		Generator Replacement/Repair	67,651	30,000			97,651	BOS	
09-Mar-21	LIB		Hills Mem Library Maintenance CRF	26,384				26,384	BOS	
14-Mar-06	GF	5330/5677	Information Services CRF	92,274				92,274	BOS	
14-Mar-17	GF	5060-450	Library Improvements CRF	62,506				62,506	Vote	
11-Mar-14	GF	5045-450	Major Repair to Town Buildings CRF	214,727				214,727	BOS	
18-Mar-95	SF	5564-450	Nashua WWT CRF	3,542,258		(600,000)	(625,000)	2,317,258	BOS	
13-Mar-07	GF	5630-450	Police Bullet Proof Vest Repl CRF	48,550				48,550	BOS	
13-Mar-07	GF	5630-450	Police Duty Weapons Repl CRF	56,113				56,113	BOS	
09-Mar-21	GF	5630-450	Police Safety Equip CRF (Tasers/Cameras)	4,943	105,000	(105,000)		4,943	BOS	
09-Mar-10	GF/CC	5586-450	Pond Reclamation CRF	74,713				74,713	BOS	
11-Mar-08	GF	5410-450	Property Revaluations CRF	175,388	25,000			200,388	BOS	25,000
11-Mar-14	GF	5810-450	Recreation Equipment CRF	2,221				2,221	BOS	
12-Mar-02	GF	5810-450	Recreation Facility Land Purchase CRF	250,119				250,119	Vote	
11-Mar-14	GF	5824-450	Recreation Field Construction CRF	1,610				1,610	BOS	
28-Nov-97	SF		Sewer Capital Assessment	10,724,608		(290,000)	(290,000)	10,144,608	BOS	
16-Sep-95	SF	5564-450	Sewer Pump Repair CRF	124,540		(20,000)	(20,000)	84,540	BOS	
14-Mar-06	GF/SF	5554/5562-450	VacCon Truck Replacement CRF	106,580	30,000			136,580	Vote	30,000
12-Mar-02	WF	5592-450	Water Utility Improvement CRF	4,278,833		(60,000)		4,218,833	BOS	
12-Mar-02	WF	5592-450	Water Utility Capital Repair CRF	472,363				472,363	BOS	
08-Mar-16	WF	5592-450	Water Utility Infrast & Capital Equip CRF	91,831				91,831	BOS	

BOS = Board of Selectmen

Trustees = Trustees of the Trust Fund

Vote = Town Meeting Vote

LIB = Library Trustees

23,227,497

475,000

(1,149,624)

(935,000)

21,617,873

380,000

GF 4,027,826

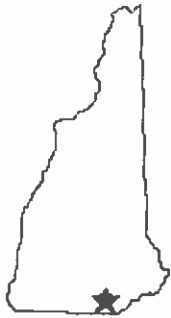
SF 12,546,405

WF 4,783,027

LIB 26,384

MULTIPLE 234,231

**Purple signifies multiple funds



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Scott J. Tice
Chief of Department

Funding for Fire Apparatus Capital Reserve Fund

The funding for this capital reserve fund was established through a Town of Hudson warrant on March 14, 2000. The intention of this capital reserve fund was to fund the purchasing and replacing fire apparatus. In total, this accounts for the purchase and replacement of numerous pieces of fire apparatus including our pumpers, tanker, ladder truck, and forestry units.

The expected lifespan of a piece of large fire apparatus can be as many as twenty years, but it may also be shorter. When this account was established, the intention was for the units to be replaced on a regular cycle.

For informational purposes, a replacement pumper will exceed \$825,000, a ladder truck is close to \$2,000,000. The consistent funding of this Capital Reserve Fund will assist the Town by providing a mechanism allowing replacements to the fleet. This fund allows saving to take place over several years, to assist keeping the tax rate stable and not require the emergency raising of funds in one fiscal year.

We are requesting to add \$50,000.00 to this fund.

Cc; FY-26



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Scott J. Tice
Chief of Department

Funding for Fire Apparatus Refurbishment/Repair Capital Reserve Fund

The funding for this capital reserve fund was established through a Town of Hudson warrant on March 11, 2008. The intention of this capital reserve fund was to fund the refurbishment and repair of the fire department's fire apparatus. In total, this accounts for the maintenance and repair of numerous fire apparatus of our fleet.

The expected lifespan of a piece of large fire apparatus can be as much as twenty years. When this account was established, the intention was for the units to receive an updating and repair of all of the major components of the specific piece of fire apparatus. This is slated to take place at the ten year mark, roughly half way through its lifecycle. This mark was selected after a review of several pieces of apparatus struggled to remain operational to the end of their serviceable life.

This will allow for the savings to take place over several years, to assist keeping the tax rate stable and not require the raising of funds in one fiscal year.

For informational purposes, a replacement pumper exceeds \$825,000, a ladder truck is close to \$2,000,000. The consistent funding of this Capital Reserve Fund will assist the Town with providing a mechanism allowing repairs and refurbishment to the fleet. This fund allows saving to take place over several years, to assist keeping the tax rate stable and not require the emergency raising of funds in one fiscal year.

We are requesting to add \$150,000.00 to this fund.

Cc; FY-26



TOWN OF HUDSON

FIRE DEPARTMENT

39 FERRY STREET, HUDSON, NEW HAMPSHIRE 03051



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

Scott J. Tice
Chief of Department

Funding for Fire Equipment Capital Reserve Fund

The funding for this capital reserve fund was established through a Town of Hudson warrant on March 18, 2011. The intention of this capital reserve fund was to fund the purchasing of specialized fire and EMS equipment including, but not limited to, Firefighter Protective Clothing, Self-Contained Breathing Apparatus (SCBA) and Defibrillators. Currently our EMS Revolving fund is utilized for all EMS equipment, and specialized fire equipment is purchased through the operating budget when funding is available.

Items that are slated for replacement in the coming years includes extrication equipment, hose, marine equipment, water rescue equipment, rescue task force protective clothing, SCBA and any and all fire suppression equipment removed from service.

The consistent funding of this Capital Reserve Fund will assist the Town with providing a mechanism allowing purchases of specialized fire equipment when funding is not available within the operating budget. This fund allows saving to take place over several years, to assist keeping the tax rate stable and not require the emergency raising of funds in one fiscal year.

We are requesting \$25,000.00 for this fund.

Cc; FY-26

Town of Hudson, NH
Capital Reserve/Trust Funds
Fiscal Year 2026

Date of Creation	Fund	Department	Name of Trust	Market Value Balance 6/30/2024	Budgeted Additions FY25	Anticipated Withdrawals FY25	Anticipated Withdrawals FY26	FY26 Projected Balance	Agents/ Authority to Expend	Town Proposed FY2026
19-Aug-94	GF	5750-450	Ambulance CRF	74,624		(74,624)		(0)	Vote	
10-Mar-98	GF		Benson's Land CRF	85,066	10,000			95,066	BOS	
12-Mar-13	GF	5940-450	Communications Equip & Infrastructure	209,913				209,913	BOS	
13-Mar-01	GF		Conservation Land CRF	905,880				905,880	Vote	
12-Mar-24	GF		Drainage CRF	0	100,000			100,000	BOS	100,000
16-Jun-94	GF	5940-450	Employees Earned Time	1,029,046				1,029,046	BOS	
10-Mar-20	GF		Energy Efficiency CRF	59,201				59,201	BOS	
14-Mar-00	GF	5730-450	Fire Apparatus CRF	90,622	50,000			140,622	Vote	50,000
11-Mar-08	GF	5730-450	Fire Apparatus Refurb & Repair CRF	345,952	100,000			445,952	BOS	150,000
08-Mar-11	GF	5730-450	Fire Equipment CRF	8,981	25,000			33,981	BOS	25,000
08-Mar-22	GF/SF/WF		Generator Replacement/Repair	67,651	30,000			97,651	BOS	
09-Mar-21	LIB		Hills Mem Library Maintenance CRF	26,384				26,384	BOS	
14-Mar-06	GF	5330/5677	Information Services CRF	92,274				92,274	BOS	
14-Mar-17	GF	5060-450	Library Improvements CRF	62,506				62,506	Vote	
11-Mar-14	GF	5045-450	Major Repair to Town Buildings CRF	214,727				214,727	BOS	
18-Mar-95	SF	5564-450	Nashua WWT CRF	3,542,258		(600,000)	(625,000)	2,317,258	BOS	
13-Mar-07	GF	5630-450	Police Bullet Proof Vest Repl CRF	48,550				48,550	BOS	
13-Mar-07	GF	5630-450	Police Duty Weapons Repl CRF	56,113				56,113	BOS	
09-Mar-21	GF	5630-450	Police Safety Equip CRF (Tasers/Cameras)	4,943	105,000	(105,000)		4,943	BOS	
09-Mar-10	GF/CC	5586-450	Pond Reclamation CRF	74,713				74,713	BOS	
11-Mar-08	GF	5410-450	Property Revaluations CRF	175,388	25,000			200,388	BOS	25,000
11-Mar-14	GF	5810-450	Recreation Equipment CRF	2,221				2,221	BOS	
12-Mar-02	GF	5810-450	Recreation Facility Land Purchase CRF	250,119				250,119	Vote	
11-Mar-14	GF	5824-450	Recreation Field Construction CRF	1,610				1,610	BOS	
28-Nov-97	SF		Sewer Capital Assessment	10,724,608		(290,000)	(290,000)	10,144,608	BOS	
16-Sep-95	SF	5564-450	Sewer Pump Repair CRF	124,540		(20,000)	(20,000)	84,540	BOS	
14-Mar-06	GF/SF	5554/5562-450	VacCon Truck Replacement CRF	106,580	30,000			136,580	Vote	30,000
12-Mar-02	WF	5592-450	Water Utility Improvement CRF	4,278,833		(60,000)		4,218,833	BOS	
12-Mar-02	WF	5592-450	Water Utility Capital Repair CRF	472,363				472,363	BOS	
08-Mar-16	WF	5592-450	Water Utility Infrast & Capital Equip CRF	91,831				91,831	BOS	
BOS = Board of Selectmen				23,227,497	475,000	(1,149,624)	(935,000)	21,617,873		380,000
Trustees = Trustees of the Trust Fund										
Vote = Town Meeting Vote										
LIB = Library Trustees										
							GF	4,027,826		
							SF	12,546,405		
							WF	4,783,027		
							LIB	26,384		
							MULTIPLE	234,231		

**Purple signifies multiple funds

Fiscal Year 2026
Warrant Article N
Establish Public Works Repair/Replacement Capital Reserve
Fund

Shall the Town of Hudson vote to establish a DPW Vehicle Repair/Replacement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing or replacing equipment and to raise and appropriate the sum of \$150,000 to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. The appropriation is addition to Article A, the Operating Budget.

Tax rate impact is \$.03

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Warrant Article O

Funding for Benson Park Renovation Capital Reserve Fund

Shall the Town of Hudson vote to raise and appropriate the sum of \$10,000 which will be added to the Benson Park Renovation Capital Reserve Fund previously established in March 1998? The appropriation is in addition to Article A, the Operating Budget.

Tax Rate Impact is \$0.00

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Town of Hudson, NH
Capital Reserve/Trust Funds
Fiscal Year 2026

Date of Creation	Fund	Department	Name of Trust	Market Value Balance 6/30/2024	Budgeted Additions FY25	Anticipated Withdrawals FY25	Anticipated Withdrawals FY26	FY26 Projected Balance	Agents/ Authority to Expend	Town Proposed FY2026
19-Aug-94	GF	5750-450	Ambulance CRF	74,624		(74,624)		(0)	Vote	
10-Mar-98	GF		Benson's Land CRF	85,066	10,000			95,066	BOS	
12-Mar-13	GF	5940-450	Communications Equip & Infrastructure	209,913				209,913	BOS	
13-Mar-01	GF		Conservation Land CRF	905,880				905,880	Vote	
12-Mar-24	GF		Drainage CRF	0	100,000			100,000	BOS	100,000
16-Jun-94	GF	5940-450	Employees Earned Time	1,029,046				1,029,046	BOS	
10-Mar-20	GF		Energy Efficiency CRF	59,201				59,201	BOS	
14-Mar-00	GF	5730-450	Fire Apparatus CRF	90,622	50,000			140,622	Vote	50,000
11-Mar-08	GF	5730-450	Fire Apparatus Refurb & Repair CRF	345,952	100,000			445,952	BOS	150,000
08-Mar-11	GF	5730-450	Fire Equipment CRF	8,981	25,000			33,981	BOS	25,000
08-Mar-22	GF/SF/WF		Generator Replacement/Repair	67,651	30,000			97,651	BOS	
09-Mar-21	LIB		Hills Mem Library Maintenance CRF	26,384				26,384	BOS	
14-Mar-06	GF	5530/5677	Information Services CRF	92,274				92,274	BOS	
14-Mar-17	GF	5060-450	Library Improvements CRF	62,506				62,506	Vote	
11-Mar-14	GF	5045-450	Major Repair to Town Buildings CRF	214,727				214,727	BOS	
18-Mar-95	SF	5564-450	Nashua WWT CRF	3,542,258		(600,000)	(625,000)	2,317,258	BOS	
13-Mar-07	GF	5630-450	Police Bullet Proof Vest Repl CRF	48,550				48,550	BOS	
13-Mar-07	GF	5630-450	Police Duty Weapons Repl CRF	56,113				56,113	BOS	
09-Mar-21	GF	5630-450	Police Safety Equip CRF (Tasers/Cameras)	4,943	105,000	(105,000)		4,943	BOS	
09-Mar-10	GF/CC	5586-450	Pond Reclamation CRF	74,713				74,713	BOS	
11-Mar-08	GF	5410-450	Property Revaluations CRF	175,388	25,000			200,388	BOS	25,000
11-Mar-14	GF	5810-450	Recreation Equipment CRF	2,221				2,221	BOS	
12-Mar-02	GF	5810-450	Recreation Facility Land Purchase CRF	250,119				250,119	Vote	
11-Mar-14	GF	5824-450	Recreation Field Construction CRF	1,610				1,610	BOS	
28-Nov-97	SF		Sewer Capital Assessment	10,724,608		(290,000)	(290,000)	10,144,608	BOS	
16-Sep-95	SF	5564-450	Sewer Pump Repair CRF	124,540		(20,000)	(20,000)	84,540	BOS	
14-Mar-06	GF/SF	5554/5562-450	VacCon Truck Replacement CRF	106,580	30,000			136,580	Vote	30,000
12-Mar-02	WF	5592-450	Water Utility Improvement CRF	4,278,833		(60,000)		4,218,833	BOS	
12-Mar-02	WF	5592-450	Water Utility Capital Repair CRF	472,363				472,363	BOS	
08-Mar-16	WF	5592-450	Water Utility Infrast & Capital Equip CRF	91,831				91,831	BOS	
BOS = Board of Selectmen				23,227,497	475,000	(1,149,624)	(935,000)	21,617,873		380,000
Trustees = Trustees of the Trust Fund										
Vote = Town Meeting Vote										
LIB = Library Trustees										
							GF	4,027,826		
							SF	12,546,405		
							WF	4,783,027		
							LIB	26,384		
							MULTIPLE	234,231		
**Purple signifies multiple funds										

Fiscal Year 2026

Warrant Article P

Public Works 10 Wheel Dump Truck Replacement

Shall the Town of Hudson vote to raise and appropriate the sum of one hundred forty five thousand three hundred ninety nine dollars (\$145,399) representing the first year lease payment of two 10 Wheel Dump Trucks. This appropriation is addition to Article A, the Operating Budget.

Tax rate impact is \$.03

Recommended by the Board of Selectmen 5-0

Recommended/Not Recommended by the Budget Committee

Town of Hudson

Budget Summary

Fiscal Year 2026

**Town of Hudson, NH
Fiscal Year 2026 Budget**

WAs	Warrant Articles	Department Budget Request	Board of Selectmen Changes	BOS Proposed FY 2026	Current Year Tax Impact	Tax Rate Impact	Funding Source
A	General Fund Operating Budget (incl Libr & Consv Comm)	38,382,870	747,181	39,130,051	27,756,259	\$5.454	Tax
B	Sewer Fund Operating Budget	2,457,392	-	2,457,392	-	\$0.000	SF
C	Water Fund Operating Budget	3,974,199	-	3,974,199	-	\$0.000	WF
D	Hire 4 Fighter/AEMT's	527,686	-	527,686	527,686	\$0.104	Tax
E	Lowell Rd and Birch St Intersection Improvements	2,005,000	-	2,005,000	-	\$0.000	Grant/Impact
F	Robinson Pond Improvements	500,000	-	500,000	500,000	\$0.098	Tax
G	Fund Mosquito Control Program	40,000	-	40,000	40,000	\$0.008	Tax
H	Property Revaluation CRF Funding	25,000	-	25,000	25,000	\$0.005	Tax
I	VacCon Truck Replacement CRF Funding	30,000	-	30,000	15,000	\$0.003	Tax/SF
J	Drainage Capital Reserve Funding	100,000	-	100,000	100,000	\$0.020	Tax
K	Fire Apparatus CRF Funding	50,000	175,000	225,000	225,000	\$0.044	Tax
L	Fire Apparatus Refurbishment/Repair CRF Funding	150,000	(150,000)	-	-	\$0.000	Tax
M	Fire Equipment CRF Funding	25,000	(25,000)	-	-	\$0.000	Tax
N	Establish Public Works Repair/Replace CRF	150,000	-	150,000	150,000	\$0.029	Tax
O	Benson Park CRF Funding	10,000	-	10,000	10,000	\$0.002	Tax
P	Public Works Dump Truck Replacement	145,399	-	145,399	145,399	\$0.029	Tax
Total Warrant Articles		48,572,546	747,181	49,319,727	29,494,344	\$5.795	

Town of Hudson Fiscal Year 2026 Budget

State Code	Dept. #	DEPARTMENT	Actual Expend FY 2024	Approved Budget FY 2025	Dept. Head Proposed FY 2026	Board of Selectmen Changes FY 2026	Board of Selectmen Proposed FY 2026	% Increase
General Fund								
4199	5020	Trustees of Trust Funds	3,199	3,057	3,121	314	3,435	2.1%
4195	5025	Cemetery Trustees	66	5,050	5,050	0	5,050	0.0%
4140	5030	Tax Collector	470,941	464,716	511,448	0	511,448	10.1%
4140	5031	Town Clerk	0	136,406	94,166	0	94,166	-31.0%
4140	5041	Moderator	46,502	104,670	34,632	0	34,632	-66.9%
4140	5042	Supervisor of The Checklist	4,374	6,286	5,898	400	6,298	-6.2%
4199	5050	Town Treasurer	8,074	8,074	9,366	0	9,366	16.0%
4199	5055	Sustainability Committee	799	1,300	1,300	0	1,300	0.0%
4520	5063	Benson Park Committee	2,967	1,100	1,100	0	1,100	0.0%
4199	5070	Municipal Budget Committee	248	800	800	0	800	0.0%
4140	5077	IT - TC/TC	1,271	4,250	5,535	0	5,535	30.2%
4199	5080	Ethics Committee	0	100	100	0	100	0.0%
TOTAL TOWN OFFICERS			538,441	735,809	672,516	714	673,230	-8.6%
4130	5110	Board of Selectmen/Administration	522,609	608,553	632,172	16,012	648,184	3.9%
4194	5115	Oakwood	5,074	2,275	2,275	0	2,275	0.0%
4194	5120	Town Hall Operations	200,485	108,823	109,006	0	109,006	0.2%
4442	5151	Town Poor	28,445	65,000	65,000	0	65,000	0.0%
4130	5177	IT - Town Admin	330	800	980	0	980	22.5%
TOTAL ADMINISTRATION			756,943	785,451	809,433	16,012	825,445	3.1%
4153	5200	LEGAL	137,942	120,000	116,324	0	116,324	-3.1%
4150	5310	Finance Administration	216,533	211,603	214,282	0	214,282	1.3%
4150	5320	Accounting	340,476	356,230	375,237	0	375,237	5.3%
4150	5377	IT - Finance	2,697	2,945	3,245	0	3,245	10.2%
TOTAL FINANCE			559,705	570,778	592,764	0	592,764	3.9%
4150	5330	INFORMATION SERVICES	808,128	863,097	896,210	0	896,210	3.8%
4152	5410	Assessing	449,659	486,926	496,286	0	496,286	1.9%
4152	5477	IT - Assessing	10,972	12,612	16,994	0	16,994	34.7%
TOTAL ASSESSING			460,631	499,538	513,280	0	513,280	2.8%
4312	5515	Public Works Facility	62,351	61,728	72,217	0	72,217	17.0%
4312	5551	Public Works Administration	333,852	338,939	352,259	0	352,259	3.9%
4312	5552	Streets	3,836,790	3,836,000	4,021,251	42,000	4,063,251	4.8%
4312	5553	Equipment Maintenance	429,941	498,360	499,127	0	499,127	0.2%
4312	5554	Drainage	669,873	785,207	849,584	0	849,584	8.2%
4312	5556	Parks Division	208,019	253,469	283,034	0	283,034	11.7%
4312	5577	IT - Public Works	4,927	5,040	9,748	0	9,748	93.4%

Town of Hudson Fiscal Year 2026 Budget

State Code	Dept. #	DEPARTMENT	Actual Expend FY 2024	Approved Budget FY 2025	Dept. Head Proposed FY 2026	Board of Selectmen Changes FY 2026	Board of Selectmen Proposed FY 2026	% Increase
		PUBLIC WORKS	5,545,753	5,778,743	6,087,220	42,000	6,129,220	5.3%
4191	5571	Planning	332,714	383,443	424,783	0	424,783	10.8%
4191	5572	Planning Board	10,226	6,350	6,446	0	6,446	1.5%
4191	5581	Zoning	234,218	237,249	246,340	1,000	247,340	3.8%
4191	5583	Zoning Board of Adjustments	16,950	16,500	16,680	0	16,680	1.1%
4311	5585	Engineering	448,804	478,577	491,915	0	491,915	2.8%
4191	5277	IT - Land Use	3,095	6,580	7,000	0	7,000	6.4%
		LAND USE DIVISION	1,046,006	1,128,699	1,193,164	1,000	1,194,164	5.7%
4210	5610	Police Administration	372,208	400,959	412,488	0	412,488	2.9%
4210	5615	Police Facility Operations	328,392	336,128	326,975	0	326,975	-2.7%
4210	5620	Police Communications	861,655	878,331	911,730	0	911,730	3.8%
4210	5630	Police Patrol	7,359,565	7,909,169	8,107,758	152,832	8,260,590	2.5%
4210	5640	Investigations	13,135	15,226	15,881	0	15,881	4.3%
4414	5650	Animal Control	147,024	160,627	167,263	0	167,263	4.1%
4210	5660	Information Services	187,836	202,009	170,833	0	170,833	-15.4%
4210	5671	Support Services	109,657	100,023	105,384	0	105,384	5.4%
4210	5672	Crossing Guards	52,777	70,703	70,703	0	70,703	0.0%
4210	5673	Prosecutor	382,187	397,783	396,662	0	396,662	-0.3%
4210	5674	Debt Service	518,532	504,930	491,328	0	491,328	-2.7%
4210	5677	IT - Police	82,048	96,431	113,126	0	113,126	17.3%
		POLICE DEPARTMENT	10,415,016	11,072,319	11,290,131	152,832	11,442,963	2.0%
4220	5710	Fire Administration	807,487	858,585	878,693	0	878,693	2.3%
4220	5715	Fire Facilities	207,424	154,562	182,766	244,000	426,766	18.2%
4220	5720	Fire Communications	648,193	400,037	484,601	0	484,601	21.1%
4220	5730	Suppression	6,480,717	6,881,308	8,184,109	13,000	8,197,109	18.9%
4220	5740	Inspectional Services	517,423	549,255	559,675	0	559,675	1.9%
4220	5765	Fire Alarm	925	3,000	0	0	0	-100.0%
4220	5770	Emergency Management	194,075	87,196	84,383	0	84,383	-3.2%
4220	5777	IT - Fire	54,865	48,339	51,633	75,000	126,633	6.8%
		FIRE DEPARTMENT	8,911,110	8,982,282	10,425,860	332,000	10,757,860	16.1%
4520	5810	Recreation Administration	157,704	205,888	215,099	0	215,099	4.5%
4520	5814	Recreation Facilities	78,500	69,879	72,383	0	72,383	3.6%
4520	5821	Supervised Play	132,383	153,386	155,180	0	155,180	1.2%
4520	5824	Ballfields	11,238	11,742	11,642	0	11,642	-0.9%
4520	5825	Tennis	2,000	1,500	2,000	0	2,000	33.3%
4520	5826	Lacrosse	6,016	7,746	0	0	0	-100.0%
4520	5831	Winter Basketball	47,374	50,659	51,459	0	51,459	1.6%
4520	5834	Soccer League	11,984	13,986	14,161	0	14,161	1.5%

Town of Hudson Fiscal Year 2026 Budget

State Code	Dept. #	DEPARTMENT	Actual Expend FY 2024	Approved Budget FY 2025	Dept. Head Proposed FY 2026	Board of Selectmen Changes FY 2026	Board of Selectmen Proposed FY 2026	% Increase
4520	5835	Senior Operations	57,940	65,453	66,183	0	66,183	1.1%
4520	5836	Teen Dances	0	1,200	800	0	800	-33.3%
4520	5839	Community Activities	7,863	8,600	12,580	0	12,580	46.3%
4520	5877	IT - Recreation	7,120	8,000	8,180	0	8,180	2.3%
		RECREATION DEPARTMENT	520,123	598,039	609,667	0	609,667	1.9%
4196	5910	Insurance	606,177	644,198	680,316	0	680,316	5.6%
4199	5920	Community Grants	104,825	108,491	109,991	(5,363)	104,628	1.4%
4583	5930	Patriotic Purposes	4,100	7,100	7,100	0	7,100	0.0%
4199	5940	Other Expenses	25,634	149,169	149,554	0	149,554	0.3%
4220	5960	Hydrant Rental	276,970	276,971	276,971	0	276,971	0.0%
4321	5970	Solid Waste Contract	2,417,492	2,398,989	2,472,636	207,986	2,680,622	3.1%
		TOTAL NON DEPARTMENTAL	3,435,199	3,584,918	3,696,568	202,623	3,899,191	3.1%
		TOTAL GENERAL FUND BUDGET	33,134,997	34,719,673	36,903,137	747,181	37,650,318	6.3%
4326	5561	Sewer Billing & Collection	170,848	184,184	184,932	0	184,932	0.4%
4326	5562	Sewer Operation & Maintenance	1,442,968	1,368,629	1,337,460	0	1,337,460	-2.3%
4326	5564	Sewer Capital Projects	607,767	910,000	935,000	0	935,000	2.7%
		TOTAL SEWER FUND BUDGET	2,221,584	2,462,813	2,457,392	0	2,457,392	-0.2%
4332	5591	Water - Administration	309,087	324,598	333,585	0	333,585	2.8%
4332	5592	Water - Ops & Maintenance	2,035,839	1,644,803	1,421,308	0	1,421,308	-13.6%
4335	5593	Water - Supply	1,138,424	1,306,108	1,282,840	0	1,282,840	-1.8%
4711/4721	5594	Water - Debt Service	1,140,406	1,096,156	936,466	0	936,466	-14.6%
		TOTAL WATER FUND BUDGET	4,623,756	4,371,665	3,974,199	0	3,974,199	-9.1%
4550	5060	Library	1,244,637	1,304,179	1,426,189	0	1,426,189	9.4%
4619	5586	Conservation Commission	188,397	52,753	53,544	0	53,544	1.5%
		TOTAL BUDGET	41,413,370	42,911,083	44,814,461	747,181	45,561,642	4.4%
WA#	Warrant Articles							
A	General Fund Operating Budget (incl Libr & Consv Com		34,568,030	36,076,605	38,382,870	747,181	39,130,051	
B	Sewer Fund Operating Budget		2,221,584	2,462,813	2,457,392	0	2,457,392	
C	Water Fund Operating Budget		4,623,756	4,371,665	3,974,199	0	3,974,199	
D	Hire 4 Fighter/AEMT's				527,686		527,686	
E	Lowell Rd and Birch St Intersection Improvements				2,005,000		2,005,000	
F	Robinson Pond Improvements				500,000		500,000	
G	Fund Mosquito Control Program				40,000		40,000	
H	Property Revaluation CRF Funding				25,000		25,000	
I	VacCon Truck Replacement CRF Funding				30,000		30,000	

Town of Hudson Fiscal Year 2026 Budget

State Code	Dept. #	DEPARTMENT	Actual Expend FY 2024	Approved Budget FY 2025	Dept. Head Proposed FY 2026	Board of Selectmen Changes FY 2026	Board of Selectmen Proposed FY 2026	% Increase
J		Drainage Capital Reserve Funding			100,000		100,000	
K		Fire Apparatus CRF Funding			50,000	175,000	225,000	
L		Fire Apparatus Refurbishment/Repair CRF Funding			150,000	(150,000)	0	
M		Fire Equipment CRF Funding			25,000	(25,000)	0	
N		Establish Public Works Repair/Replace CRF			150,000		150,000	
O		Benson Park CRF Funding			10,000		10,000	
P		Public Works Dump Truck Replacement			145,399		145,399	
<u>PRIOR Warrant Articles not in Operating Budget</u>								
		Melendy Road Bridge Rehabilitation		100,000				
		Police Safety Equipment CRF Funding		105,000				
		Property Revaluation CRF Funding		25,000				
		VacCon Truck CRF Funding		30,000				
		Fire Apparatus CRF Funding		50,000				
		Fire Apparatus Refurbishment/Repair CRF Funding		100,000				
		Fire Equipment CRF Funding		25,000				
		Generator Replacement and Repair CRF Funding		30,000				
		Benson Park Renovation CRF Funding		10,000				
		Establish Drainage Capital Reserve Fund		100,000				
TOTAL APPROPRIATIONS			41,413,370	43,486,083	48,572,546	747,181	49,319,727	
<u>TAX IMPACT ANALYSIS</u>								
		Less: Non-Property Tax Revenue		(18,910,038)	(18,843,183)	(100,000)	(20,948,183)	(18,943,183)
		Add: Overlay		300,000	300,000		300,000	
		Add: War Service Credits		796,800	822,800		822,800	
NET TAX IMPACT				25,672,845	30,852,163	647,181	29,494,344	
TOWN VALUATION				5,014,301,111	5,089,301,111		5,089,301,111	1.5%
ESTIMATED TOWN TAX RATE				\$5.12	\$6.06		\$5.80	\$0.64
Town Tax Rate Percent Increase/(Decrease)					18.4%			

**Town of Hudson, NH
FY2026 Revenue Detail**

<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	FY23	FY24	FY 2025	FY 2026
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>
4120	Yield Taxes and Interest	3185	18,018	8,067	8,000	8,000
4115	Payment In Lieu of Taxes	3186	0	0	12,816	12,816
4121	Excavation Activity Tax	3187	7,343	9,336	5,000	6,000
4127	Boat Tax	3189	11,360	10,702	8,000	9,000
4203	Charges on Property Taxes	3190	5,183	1,036	5,000	3,000
4204	Interest on Property Taxes	3190	137,048	118,579	160,000	145,000
4201	Motor Vehicle Permits	3220	6,180,838	6,418,845	6,000,000	6,150,000
4216	Certificate of Occupancy Permit	3230	11,900	11,540	15,000	13,000
4218	Building Permits	3230	532,269	369,693	400,000	375,000
4381	Septic Inspection Fees	3230	8,600	7,000	6,000	6,000
4209	Excavation Permits	3290	905	2,550	5,000	4,000
4214	Driveway Permits	3290	3,200	2,100	2,000	2,000
4217	Health Permits	3290	400	500	0	0
4221	Pistol Permits	3290	(557)	1,162	2,500	2,000
4233	Oil Burner/Kerosene Permits	3290	0	300	0	0
4238	Police Alarm Permits	3290	1,845	1,635	2,800	2,000
4239	Place of Assembly Permit	3290	1,200	1,680	2,000	2,000
4254	Resid/Comm Fire Alarm Permits	3290	1,762	2,001	1,500	1,500
4312	Zoning Application Fees	3290	9,166	8,703	3,000	5,000
4313	Planning Board Fees	3290	195,397	17,567	120,000	75,000
4315	Sewer Service Permit Fees	3290	2,150	1,525	3,000	3,000
4321	UCC Filings	3290	5,565	6,105	7,000	7,000
4322	Vital Statistics	3290	15,945	11,291	10,000	10,000
4323	Police Fines, Forfeit. Court	3290	258	0	0	0
4325	Animal Control Fines & Court Re	3290	12,953	8,735	10,000	10,000
4326	Notary Fees	3290	0	0	100	0
4327	Parking Violation Fines	3290	1,240	445	1,000	1,000
4334	Construction Insp Fees	3290	46,026	65,876	20,000	35,000
4335	Animal Boarding Fees	3290	380	850	1,100	1,100
4343	Copy Fees & Sale of Books	3290	283	290	1,500	750
4347	Bad Check Fees	3290	7	771	2,500	2,500

**Town of Hudson, NH
FY2026 Revenue Detail**

			FY23	FY24	FY 2025	FY 2026
<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>
4354	Fire Alarm Fines	3290	0	0	0	0
4356	Police False Alarm Fines	3290	9,850	5,250	10,000	10,000
4421	Marriage Licenses	3290	2,471	532	2,000	1,500
4422	Hawker/Peddler License	3290	1,658	938	1,000	1,000
4427	Articles of Agreement	3290	15	0	0	0
4428	Pole Licenses	3290	270	100	0	0
4450	Animal Control Licenses	3290	20,727	16,503	18,000	18,000
4451	Drain layers License (new)	3290	5,500	7,750	1,000	3,000
4656	Grants - Police	3359	176,787	122,298	26,000	50,000
4657	Grants - Fire	3359	258,255	606,353	0	100,000
4659	Grants - Other	3359	56,579	1,256,084	10,000	30,000
4840	Shared Rev - Municipal Aid	3351	0	0	0	0
4841	Shared Rev - Meals & Rental Tax	3352	2,255,050	2,431,094	1,793,865	1,793,865
4610	Shared Rev - Highway Block Grant	3353	1,023,963	705,530	549,000	650,000
4300	Sewer Utility Admin. Fee	3409	44,000	44,000	44,000	44,000
4301	Water Utility Admin. Fee	3409	66,000	66,000	66,000	66,000
4324	Police Record Fees	3401	9,116	8,348	7,000	7,000
4342	Sale of Check Lists	3401	537	22	500	200
4708	Welfare Reimbursement	3401	18,003	0	1,000	1,000
4716	Cash Over/Short	3401	(84)	(315)	0	0
4720	Police Outside Detail	3401	241,145	108,456	200,000	125,000
4721	Police Outside Detail - Cruiser	3401	0	28,075	0	25,000
4729	Contracted Services Litchfield	3401	52,995	58,293	30,000	50,000
4730	Ambulance Net Revenues	3401	458,239	468,508	400,000	425,000
4732	Fire Incident Reports	3401	1,182	486	500	500
4745	Hudson Cable Franchise Fees	3401	87,463	92,575	77,000	80,000
4746	Police Testing and Appl Fees	3401	70	0	0	0
4748	Insurance Reimbursement	3401	27,499	23,318	90,000	50,000
4756	Misc. Revenues - Police	3401	4,213	8,246	500	4,000
4757	Misc. Revenues - Fire	3401	2,516	1,200	500	750
4758	Misc. Revenues - Recreation	3401	0	0	0	0

**Town of Hudson, NH
FY2026 Revenue Detail**

<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>FY23 Actual</u>	<u>FY24 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Proposed</u>
4759	Misc. Revenues - Other	3401	697,009	490,796	10,000	150,000
4761	Rec Revenue - Basketball	3401	44,662	43,918	40,000	46,000
4762	Rec Revenue - Supervised Play	3401	154,739	203,728	160,000	210,000
4763	Rec Revenue - Flag Football	3401	0	0	3,000	0
4764	Rec Revenue - Soccer	3401	36,645	31,400	30,000	33,000
4765	Rec Revenue - Tennis	3401	2,400	2,370	1,500	2,000
4766	Rec Revenue - Teen Dances	3401	0	0	4,400	3,600
4767	Rec Revenue - Adult Softball	3401	16,283	16,653	12,825	17,000
4768	Rec Revenue - Lacrosse	3401	2,375	2,430	6,000	0
4769	Rec Revenue - Comm Activities	3401	13,770	17,828	11,000	19,000
4704	Sale of Town Property	3501	6,121	6,800	55,000	20,000
4702	Bank Charges	3502	(6,954)	(11,356)	(10,000)	(10,000)
4703	Interest on Investments	3502	186,407	586,601	300,000	375,000
4373	Rents of Town Property	3503	1,600	0	3,000	1,500
4556	Donations - Police	3509	3,587	2,575	0	0
4557	Donations - Fire	3509	3,150	625	0	0
4558	Donations - Recreation	3509	3,100	225	0	0
4559	Donations - Other	3509	6,225	32	0	0
4999	Use of Fund Balance	9999	0	0	1,100,000	1,100,000
General Fund Operating Revenue			13,207,066	14,544,153	11,869,406	12,394,331
4922	From CRF - VacCon Truck Replacement	3915				
4922	From CRF - Prior Year	3915	321,302			
4922	From CRF - PD Safety Eq / Fire Comm Eq	3915		121,984		
4922	From CRF 4 HVAC Sys (Central Fire)	3915				100,000
4925	From CRF - Agency	3916		100,000		
4998	Proceeds from Bond (PD)	3935	5,928,980			
4996	Voted from Unassigned Fund Bal	9998			205,000	0
4996	Voted from UFB - VacCon Truck CRF	9998				0
4996	Voted from UFB - Bridges Rehab	9998				

**Town of Hudson, NH
FY2026 Revenue Detail**

<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>FY23</u> <u>Actual</u>	<u>FY24</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Proposed</u>
	General Fund One Time Revenues		6,250,282	221,984	205,000	100,000
4914	Sewer Fund	3914-02	1,642,600	1,655,046	2,426,706	2,457,392
4914	Sewer Fund - Vaccon CRF	3914-02			15,000	15,000
4914	Sewer Fund - Generator CRF	3914-02			10,000	0
4914	Water Fund	3914-03	3,554,801	3,705,268	4,371,665	3,974,199
4914	Water Fund - Generator CRF	3914-03			10,000	0
4914	Library Fund	3916	0	3,619	2,261	2,261
	Total Revenues		\$24,654,749	\$20,130,070	\$18,910,038	\$18,943,183

Recommended Budget Wrap up motions;

1. Motion to amend the Moderator budget cost center 5041-340 from \$2,000 to \$15,200, an increase of \$13,200, to purchase two (2) additional Poll Pads.
2. Motion to approve the Fiscal Year 2026 General Fund Budget in the amount of \$39,130,051.
3. Motion to approve the Fiscal Year 2026 Sewer Fund Budget in the amount of \$2,457,392.
4. Motion to approve the Fiscal Year 2026 Water Fund Budget in the amount of \$3,974,199.
5. Motion to approve the Fiscal Year 2026 Revenue Budget in the amount of \$18,943,183.