



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

Moderator: Paul Inderbitzen

Town Clerk: Christine Strout –Lizotte (until July 2024)

Board of Selectmen: Heidi Jakoby, Dillon Dumont, Dave Morin

Supervisors of the Checklist: Norman Martin, Kathleen Connerty, Michael Beauchesne

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

Moderator Assistants: Bruce Briand, David Clark, Ben Dibble, Mark Donovan, Edmund Duchesne, Bruce Nichols, Craig Putnam, Harry Schibanoff, Ann Sojka, Debra Stoddard, Linda Thompson, Scott Thompson, Kevin Walsh

Checklist Assistants: Millie Baker, Linda Krisciunas, Judy Masson, William Reilly, Janet Richardson, Paul Baker, Elaine Chase, Maureen Costa, Nancy Freedholm, Tricia Hallinan, Richard Laliberti, Jeane Parde, Linda Patenaud. Karen Wisnoski

Ballot Clerks: Jason Abdulla, Pauline Boisvert, Diane Cannava, Nancy Caron, David Clark, Linda Coburn, Kathy Corleto, Beth Dibble, Shirley Durivage, Thomas Eden, Cheryl Freed, James Freed, Joyce Hurd, Renate Knight, Maureen McCarthy, Karen meyer, Pasquale Nappo, Kathleen Nardoni, Jillian Oates, Debra Putnam, Becky Radziewicz, Leona Shanholtz,, William Spirdione, Barbara Vezos, Elaine Rampino, Rocco Rampino, Carol Sheil, Marty Sheil, Simone Sirois, Harrison Tarr

TOTAL BALLOTS CAST: 3207

A True Copy Attest:

Christine Strout-Lizotte (until July 2024)

Town Clerk

**TREASURER'S ANNUAL REPORT
JULY 1, 2023 - JUNE 30, 2024**

GENERAL FUND

Balance on Hand - July 1, 2023		\$ 49,879,737.69
Receipts		
Town Clerk/Tax Collector	\$ 71,211,876.51	
CDD	\$ 131,651.51	
Finance Receipts	\$ 4,927,537.91	
Other	\$ 30,486.00	
Interest	\$ 585,343.94	
Total Receipts		\$ 107,342,454.49
Total Disbursements		\$ 112,408,088.49
Balance on Hand - June 30, 2024		\$ 44,814,103.69

SEWER UTILITY & ASSESSMENT

Balance on Hand July 1, 2023		\$ 87,328.75
Total Receipts	\$ 1,771,822.54	
Total Disbursements	\$ 1,655,735.02	
Balance on Hand - June 30, 2024		\$ 203,416.27

WATER UTILITY

Balance on Hand July 1, 2023		\$ 6,266,330.69
Total Receipts	\$ 4,614,608.71	
Total Disbursements	\$ 4,934,271.62	
Balance on Hand - June 30, 2024		\$ 5,946,667.78

Respectfully Submitted,
Barbara R Bouley, Treasurer



TOWN OF HUDSON NH

Trustees of Trust Funds



Edmond Duchesne Harry A. Schibanoff Leonard T. Lathrop

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

FY2024 Annual Report

Trustees of Trust Funds Ending June 30, 2024

The Hudson Trustees of Trust Funds are elected by the voters each for a three year term, with one of the three being reelected every third year.

Two duties are required by New Hampshire statutes with both trust funds and capital reserve funds. The first is to protect the principle of these funds and second, to assure the voters that when the parties to expend want to use the funds, they are being used for the purpose that the voters authorized with the warrant article that had been approved at a March election. Secondly, these funds should be invested in a conservative model to provide a reasonable return on investment to the taxpayer while securing the principles from loss. Each of the capital reserve funds and trusts are maintained separately by sub-accounts with the current money market manager.

To provide a safe investment instrument, the Trustees higher a management firm, which by statute is required to be tied to a major national or state of New Hampshire banking institution. All transactions are reported to the New Hampshire State Treasurer, Department of Justice electronically via forms MS9 and MS10 annually by September. Also, all actions of the Trustees are subject to the annual Town audit which occurs in August.

Currently, two of your Trustees, Len Lathrop and Ed Duchesne, have served the Town for 20 years with Harry Schibanoff serving 15 years. Also involved with the Trustees of Trust Funds is a paid Clerk, maintaining all records which includes the minutes of each meeting and all transactions with the current investment manager, M&T Bank via their Wilmington Trust Division. Paula DeAngelis has been the Clerk to the Trustees for over 15 years.



TOWN OF HUDSON

Zoning Board of Adjustment



Gary M. Daddario, Chairman

Dillon Dumont, Selectmen Liaison

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

2024 ANNUAL REPORT

The Zoning Board of Adjustment (ZBA) is a quasi-judicial Board responsible for upholding New Hampshire State Law and the Hudson Zoning Ordinance.

The Zoning Board is authorized by the New Hampshire State Revised Statutes Annotated (RSA) to hear four kinds of applications:

Requests for Variance

Requests for Special Exceptions including Home Occupations.

Requests for Equitable Waivers of Dimensional Requirements

4) Appeals of Zoning Administrative Decisions made by Town Officials

The ZBA also considers requests for rehearings, expedited hearings, as well as requests for extensions of previously granted approvals.

A public hearing is required before the Board can take action on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board's consideration. Notices are sent to abutters via certified mail and first class mail. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is reviewed accordingly.

Meetings

The ZBA normally meets on the fourth Thursday evening of each month (and, if a backlog of cases occurs, then also on the second Thursday evening). All meetings are open to the public, and any interested citizen is welcome to attend at any time. In addition, all meetings are televised on the Hudson Community Television (HCTV), which repeats the broadcasts a number of times during the following week and then keeps them available for access online for viewing at any time (a link is provided on the Town Website). The minutes of the meetings are also available on the Town's Website.

Members

The ZBA normally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, expected to sit on all hearings brought before the ZBA. The other five are alternates, attend the meetings and sit in place of regular members who either cannot attend a meeting or who step down from some particular case due to a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members. In addition to meetings, Members are involved with the following:

- 1) Attend law lectures sponsored by the Local Government Center in Concord annually.
- 2) Attend occasional statewide or regional conferences produced by the NH Office of Strategic Initiatives and other organizations.
- 3) Attend lecture presentations sponsored by the Greater Nashua Regional Planning Commission.
- 4) Participate in group site walks of properties pertaining to specific cases, to get a close-at-hand view of property conditions or issues.

Hearings, Decisions and Rehearing's

The ZBA schedules a hearing date (generally scheduling four cases per evening) and takes additional case-related actions as follows:

- 1) Sends notice of that date and the applicant's proposal to all persons owning property that abuts or lies within 200 feet of the concerned property.
- 2) Advertises the meeting and scheduled cases in a local newspaper.
- 3) Posts a copy of that notice in three public places in the town—at Town Hall, the Rodgers Memorial Library and the Post Office.
- 4) Posts on the Town's website.

For each hearing, the ZBA first listens to a presentation by the applicant (and/or authorized representatives) explaining why the request should be granted. Then, to any abutters or impacted citizens who wish to speak in support of the request, and then to any abutters or impacted citizens who wish to speak against the request or to provide any other input or just to ask questions. If there is opposition or any concerns are raised, this first round of testimony is followed by a rebuttal round, giving all parties a chance to respond to statements or concerns made.

The ZBA members then deliberate the matter, asking questions if further information is felt needed, after which the members of the ZBA come to a collective decision by making and voting on a specific motion—generally either to approve (perhaps with stipulations) or to deny or on occasional instances of deferring the matter to a later date in order to obtain additional information. This becomes the Notice of Decision.

If applicants or abutters feel aggrieved by a decision of the ZBA, they have a period of 30 days following the day of the hearing in which to file a request for rehearing, in which case the ZBA will consider that request at its next/ following meeting and decide whether rehearing of the case is warranted. If a rehearing is granted, it is because there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that conceivably might have led the Board to a different decision. The matter is then treated as an entirely new case, as a new application process.

2024 Summary

The 43 cases heard by the ZBA in 2024 represent 3 more cases than the 40 that came before the ZBA in 2023. Thus, the ZBA continues to be a busy board with a consistently high level of workload.

Compared to 2023's 2 denials on 26 variance requests (29 were filed and 3 withdrawn), 2024's decision included 5 denials on 26 variance requests. While the cases are reviewed and decided on a case-by-case basis, these results demonstrate that the ZBA continues to faithfully apply the legal standards at issue and to seek the appropriate balance of freedom of use of property with upholding the zoning standards of our Town.

During 2024, the ZBA continued to adapt to and welcome our Town's new Zoning Administrator, Christopher Sullivan. 2024's 3 appeals from administrative decisions yielded 2 denials and 1 grant. Again, each case is reviewed and decided upon its own individual factors, but the numerical summary suggests that the ZBA strives to maintain an appropriate balance between the concerns of our residents and the work of our Zoning Administrator.

Overall membership on the ZBA remains relatively constant, as we have a full five-member board and one alternate. There were no incidents of applications being deferred or meetings being rescheduled due to lack of membership/attendance of the ZBA. That said, we remain hopeful that we might attract new people in the new year, as it would be best to have multiple alternates.

Finally, while the ZBA Chair renewed for an additional term, I shared concern relative to my ability to complete the term due to issues unrelated to the Town. I shared that my intent has only ever been to assist Hudson and that, as a result, I will continue to Chair the ZBA pending identification of a suitable replacement for the Chair duties. It has been my pleasure to serve multiple terms on the ZBA, including multiple terms as Chair, and I will ensure a smooth transition to a new Chair prior to stepping down from the ZBA.

Summary: In 20

See 2024 Zoning Board of Adjustment Case History Detail- next pages.

24, The ZBA held 14 Meetings & 1 Site-Walk with public hearings on the following:

Respectfully submitted,

Gary Daddario

Gary Daddario, ZBA Chairman

2024 Zoning Board of Adjustment Case History Detail:

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
1/25/2024	Case 231-026 (01-25-24)	5 Deer Run	Equitable Waiver of Dimensional Requirement (shed in setback)	Code Enforcement: 12/18/23-Notice of Violation- shed in side yard setback. Request to allow shed to remain which encroaches ~13 feet into the side yard setback leaving ~ 2 feet where 15 feet is required.	Granted
1/25/2024	Case 190-029 a. (01-25-24)	14 Riverside Dr.	a. Home Occupation Special Exception (home business office)	Code Enforcement: 12/13/23-Notice of Violation- operation of a business in residence not permitted in the TR Zone. Request to allow a home business office as permitted by special exception only.	Granted
1/25/2024	Case 190-029 b. (01-25-24)	14 Riverside Dr.	b. Variance (Accessory Use)	Code Enforcement: 12/13/23-Notice of Violation-for the continued accessory use of existing outside parking/storage of vehicles/ trailers used in commerce at residential site with GVW > than 13,000 lbs. not permitted in the TR district & prohibited in TR and B Districts per the Table of Permitted Accessory Uses.	Denied
1/25/2024	Case 218-025 a. (01-25-24)	5 Homestead Ln.	a. Variance (Mixed Use)	Code Enforcement- 12/26/23- Updated Notice of Violation: for existing (non-permitted) mixed principal uses: (A.1.) Residential Use and (E.15.) Industrial Use– Contractor’s yard where mixed uses on a lot are not permitted in the G-1 district.	Granted
1/25/2024	Case 218-025 b. (01-25-24)	5 Homestead Ln.	b. Variance (Accessory Use)	Code Enforcement: 12/26/23- Notice of Violation: for existing (non-permitted) garaging/parking of heavy commercial vehicles & equipment where these uses are not permitted in the G-1 district if the property is not served by Town water & sewer.	Granted
2/22/2024	Case 116-030 (02-22-24)	1 Chagnon Ln.	Equitable Waiver of Dimensional Requirement (shed in front yard)	Code Enforcement: 1/3/24- Notice of Violation: shed in front yard not permitted.	Granted
2/22/2024	Case 166-031-001 (02-22-24)	7 St John St.	Home Occup. Special Exception (home business office)	ZD #24-003: to operate a seasonal party rental home business office as permitted with business equipment storage in the garage & outside parking of trailers within the required setbacks from the side lot line.	Deferred to 3/28/24 ZBA Meeting and Site Walk scheduled for 3/2/24

Appeal From An Administrative Decision	3	2-Denied (Zoning Admin.(ZA) Decision upheld); 1-Granted (ZA 9/27/24 NOV overturned for shed)
Equitable Waiver of Dimensional Requirement	7	7- Granted
Special Exceptions:	5	
Home Occupation Special Exception	5	5- Granted
Special Exception	0	
Variances	26	21- Granted; 5- Denied
Request for Rehearing	2	2- Denied
Deferred Cases	4	1-pending decision in 2025

2024 Total Applications Received

43

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
2/22/2024	Case 182-114 (02-22-24)	15 Chase St.	Variance (Nonconforming structure)	ZD #24-007: request for the reconstruction & expansion of a previous 5 ft. x 5 ft. front stair structure to 3.3 ft. (D) x 9 ft. (L) where a nonconforming structures may not be altered or expanded, except by variance.	Granted
3/2/2024 (SITE Walk)	Case 166-031-001	7 St John St.	SITE Walk		Completed
3/28/2024	Case 166-031-001 (2-22-24) (Deferred to 3-28-24)	7 St John St.	Home Occup. Special Exception (home business office)	See above (2/22/2024)	Granted
3/28/2024	Case 190-162 (03-28-24)	16 Oak Ave.	Variance (expansion of nonconforming structure)	ZD #23-118: proposed 16 ft. x 30 ft. addition on an existing nonconforming single family structure where it may not be altered or expanded, except by variance.	Granted
3/28/2024	Case 168-038 (03-28-24)	11 Jackson Dr.	Equitable Waiver of Dimensional Requirement (shed in setback)	Code Enforcement: 2/27/24-Notice of Complaint- shed in side yard setback. Request to allow a shed to remain in its current location which encroaches ~ 5 feet into the side yard setback leaving ~ 10 feet where 15 feet is required.	Granted
4/11/2024	Case 173-022 & 014 (04-11-24)	15 & 14 Tolles St.	Appeal from an Administrative Decision	Appeal of Zoning Administrator letter dated 11/30/23 that the Uses are limited to the confines of the bldg. at 15 Tolles St.; the Use of 14 Tolles St. & the inference that a variance may be required for Uses given the historic use of the property.	Denied (Zoning Administrator letter dated 11/30/2023 upheld)
4/25/2024	Case 168-097 (04-25-24)	13 Frenette Dr.	Equitable Waiver of Dimensional Requirement (shed in setback)	Code Enforcement: 1/18/24-Notice of Violation-shed in setback. Request to allow a 10 ft. x 12 ft. shed to remain in its current location which completely encroaches the side & rear yard setbacks where 15 feet is required in both setbacks.	Granted
5/23/2024	Case 184-021 a. (05-23-24)	152 Belknap Rd.	a. Variance (Dimensional- AG pool in setback)	ZD #24-043: Request to install a proposed 21 ft. diameter above ground pool 8.5 feet in the side yard setback leaving 6.5 feet where 15 feet is required.	Granted
5/23/2024	Case 184-021 b. (05-23-24)	152 Belknap Rd.	b. Equitable Waiver of Dimensional Requirement (shed-setback)	ZD #24-043: to allow a 10 ft. x 12 ft. metal shed to remain in its current location, which encroaches ~ 9 feet into the side yard setback leaving ~ 6 ft. where 15 ft. required.	Granted

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
5/23/2024	Case 214-012 a. (05-23-24)	173 Bush Hill Rd.	a. Variance (Dimensional-buildable lot area)	ZD #24-044R: Request to allow the lot area with the existing dwelling (after subdivision) to contain 0.833 acres where 2 acres of contiguous land exclusive of any wetland and slopes in excess of 25% is required.	Denied
5/23/2024	Case 214-012 b. (05-23-24)	173 Bush Hill Rd.	b. Variance (Dimensional-frontage)	ZD #24-044R: Request to develop a 30 ft. x 40 ft. single-family home on the vacant new lot with 194.66 feet of frontage where 200 feet is required.	Denied
6/27/2024	Case 182-003-008 (06-27-24)	18 Garden Circle	Equitable Waiver of Dimensional Requirement (foundation in setback)	ZD #24-050: Request to allow a newly poured foundation to remain, which encroaches 0.5 ft. into the side yard setback leaving 14.5 ft. where 15 ft. is required.	Granted
6/27/2024	Case 198-012 a. (06-27-24)	91-97 Lowell Road	a. Variance (Wall Signs)	ZD #24-039R2: Request to allow three (3) Business and Industrial wall signs where only one (1) is permitted.	Granted
6/27/2024	Case 198-012 b. (06-27-24)	91-97 Lowell Road	b. Variance (Free-Standing Signs)	ZD #24-039R2: Request to allow a freestanding "pylon" sign with 146.9 SF where a max. size of 100 SF is permitted & To allow (5) freestanding signs where each site may have no more than (1) freestanding pole/ground sign.	Granted
6/27/2024	Case 198-012 c. (06-27-24)	91-97 Lowell Road	c. Variance (Directional Signs)	ZD #24-039R2: Request to allow several directional & directory signs to be larger than three (3) SF where no greater than three (3) SF in area is permitted & do not contain any add'l advertising/ messages other than incidental corporate or institutional symbols or logos.	Granted
6/27/2024	Case 165-049 (06-27-24)	36 Campbello St.	Variance (Frontage)	ZD #24-037: Proposed construction of a new private road & 10 new SF homes + retaining the existing SF home on a lot w/ 30.37 ft. of frontage where 90 ft. required.	Denied
6/27/2024	Case 145-005 (06-27-24)	2 Sullivan Rd.	Variance (Multi-Family Use)	ZD #24-052: Proposal to redevelop and expand an existing motel into multi-family housing with up to 14 units where multi-family dwellings are not permitted in the G-1 district.	Granted
7/11/2024	Case 165-021 (07-11-24)	12-14 Gambia Rd.	Appeal from an Admin. Decision (non-permitted Use)	Appeal of Code Enforcement – Notice of Violation Cease & Desist letter dated May 8, 2024	Appeal Denied (Notice of Violation Cease & Desist letter upheld)

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
7/25/2024	Case 144-005 (07-25-24)	19 Robinson Rd.	Variance (Multi-Family Use)	ZD #24-020: Request to allow a continued existing unpermitted multi-family use in the R-2 zoning district where multi-family dwellings are not permitted.	Granted
7/25/2024	Case 126-024-002 (07-25-24)	9 B David Dr.	Home Occup. Special Exception (home business office)	Code Enforcement–Notice of Complaint: Request to allow the accessory use of a home office for two (2) businesses including storage of tools/equipment and parking of four (4) business vehicles.	Granted
7/25/2024	Case 165-049 (06-27-24)	36 Campbello St.	Request for Rehearing (Frontage)	See above case (6/27/2024)	Deferred to: 8/22/2024 ZBA Mtg.
8/22/2024	Case 151-059 (08-22-24)	75 Barretts Hill Rd.	Variance (Definitions, Duplex)	ZD #24-075: Request to allow the construction of 13 condex/ duplex units w/the firewall located between the garages versus between the principal dwelling units.	Granted
8/22/2024	Case 165-049 (06-27-24) (deferred from 07-25-24)	36 Campbello St.	Request for Rehearing (Frontage)	See above case (6/27/2024)	Denied Rehearing
8/22/2024	Case 165-021 (07-11-24)	12-14 Gambia St.	Request for Rehearing (Appeal Admin. Decision)	See above case (7/11/2024)	Deferred to: 9/26/2024 ZBA Mtg.
9/26/2024	Case 173-039 (09-26-24)	9 Cummings St.	Equitable Waiver of Dimensional Requirement (shed in setback)	Code Enforcement: 8/28/24- Notice of Violation (Revised): to allow a 160 SF shed to remain in its current location which encroaches the side yard setback leaving 3 feet setback where 5 feet is required.	Granted
9/26/2024	Case 106-045-001 (09-26-24)	13 Boyd Rd.	Variance (ADU)	Code Enforcement: 8/27/24- Notice of Violation: to allow an existing unpermitted 1,143.5 SF Accessory Dwelling Unit (ADU) in finished basement of the home to remain where size of an ADU shall not be greater than 750 SF.	Granted
9/26/2024	Case 191-151 (09-26-24)	7 Thorning Rd.	Variance (expansion of nonconforming structure)	ZD #24-066; B.P. #2024-00746 Denial: to allow the expansion of an existing non-conforming structure for the proposed construction of a 14 ft. x 6 ft. deck & 2.5 ft. stairs in the front yard setback leaving 22 ft. where 30 ft. is required.	Granted
9/26/2024	Case 242-007 (09-26-24)	101 Musquash Rd.	Home Occup. Special Exception (home business office)	ZD #24-076R: for an internet car sales business with no on-site cars for sale on the property.	Granted

Hearing Date	Case #	Address	Type of Application	Zoning Determination/ Code Enforcement Notice	Decision
11/14/2024	Case 174-216 (11-14-24)	71 Ferry Street	Variance (Frontage)	ZD #24-060: proposed 2-lot subdivision with the newly created lot containing 70 ft. of frontage where 90 ft. is required.	Granted
12/12/2024	Case 217-017-002 (12-12-24)	63 B Wason Rd.	Home Occupation Special Exception (online home business)	ZD #24-098: to allow a home business to produce and sell first aid kits online in the basement of the home.	Granted
12/12/2024	Case 157-059 (12-12-24)	28 Robin Dr.	Home Occupation Special Exception (home business office)	ZD #24-099: to operate a home office for the management and administrative needs of a handyman service business with all services performed off-site.	Deferred to: 1/9/2025 ZBA Mtg.
12/12/2024	Case 211-067 (12-12-24)	72 Burns Hill Rd.	Variance (Self storage Use)	ZD #24-070: for a proposed construction of four (4) self-storage units on lot re-zoned to Residential-Two (R-2) where this Industrial Use is not permitted.	Denied



TOWN OF HUDSON

Land Use Division



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

ZONING ADMINISTRATION/CODE ENFORCEMENT 2024 ANNUAL REPORT January 1, 2024 – December 31, 2024

The following is the report of the Zoning Administration and Code Enforcement Dept. within the Land Use Division. I would like to clarify the separation of Code Enforcement responsibilities between the Land Use Division and the Fire Department (Inspectional Services). Code Enforcement for Land Use Division is with enforcement of the Zoning Ordinance, whereas Inspectional Services handles “Code Enforcement” complaints of issues/concerns of Building/Health/Life Safety Code Enforcement/Violations.

Zoning Administration:

Zoning Determinations Issued	114
Zoning Determinations/Code Enforcement actions requiring ZBA action (Applications Received)	43
Administrative Appeals to the ZBA	3
Building Permit/Certificate of Occupancy/Sign-Reviews	420
Other Requests (Includes DMV Recommendations)	6

Zoning Board of Adjustment (ZBA):

Appeal from an Administrative Decision	3
Equitable Waiver of Dimensional Requirement	7
Special Exception	0
Home Occupation Special Exception	5
Variances	26
Requests for Re-Hearing	2

*See full 2024 ZBA Case History Detail in ZBA Chairman Report

Code Enforcement:

2024 Total Code Enforcement and Health Complaints	67
2024 Total Zoning Enforcement Cases	60
Total Violations Closed/Resolved (2023 & older violations)	57
2024 Violations Currently Active	20
2023/Older Violations- Active/Ongoing/Pending	21
Cases in Court Litigation	5

Thank you to all of the ZBA members for their volunteer services to the ZBA and the Town. I would also like to thank Tracy Goodwyn for her excellent work over the past year. I want to show my appreciation to the Land Use Department for their assistance in matters that concerned their departments.

Respectfully submitted,

Chris Sullivan – Zoning Administrator

Town Of Hudson, NH

Employee Earnings

January 1, 2024 to December 31, 2024

EE #	Employee Name	Base pay	Overtime	Other	Total Wages
1029	DEANGELIS, PAULA G	1,988.89	0.00	0.00	1,988.89
701	LATHROP, LEONARD T	700.00	0.00	0.00	700.00
20	BISBING, PAMELA L	53,092.80	1,864.07	2,052.96	57,009.83
1395	BREWSTER, MICHELLE A	23,024.51	0.00	1,868.64	24,893.15
1415	CELESTE, HEATHER H	9,206.64	15.14	0.00	9,221.78
1231	GUESSFERD, ROBERT J	3,278.79	0.00	0.00	3,278.79
1286	HYNES-BROCK, EVELYN	47,101.60	596.67	5,715.84	53,414.11
226	MELANSON, DONNA	59,436.57	3,402.70	11,801.80	74,641.07
1319	ROBERTS, CYNTHIA L	43,721.92	1,428.30	0.00	45,150.22
1128	STROUT-LIZOTTE, CHRISTINE M	63,374.69	0.00	0.00	63,374.69
1232	ABDULLA, JASON A	204.75	0.00	0.00	204.75
1178	BAKER, MILKA	508.50	0.00	0.00	508.50
667	BAKER, PAUL E	447.75	0.00	0.00	447.75
1426	BEAUCHESNE, DENISE H	135.00	0.00	0.00	135.00
1403	BLUE, BARBARA A	146.25	0.00	0.00	146.25
844	BOISVERT, PAULINE R	166.50	0.00	0.00	166.50
1419	BONCORE, CHARLES C	112.50	0.00	0.00	112.50
1402	BOUCHER, DONNA E	103.50	0.00	0.00	103.50
1193	BRIAND, BRUCE A	420.75	0.00	0.00	420.75
1189	CANNAVA, DIANE F	405.00	0.00	0.00	405.00
1422	CANTRELL, DEBORAH A	67.50	0.00	0.00	67.50
821	CARON, NANCIE A	186.75	0.00	0.00	186.75
1371	CHASE, ELAINE A	60.75	0.00	0.00	60.75
1233	CLARK, DAVID L	267.75	0.00	0.00	267.75
11	COBURN, LINDA	209.25	0.00	0.00	209.25
1194	COOPER, CHRISTOPHER D	245.25	0.00	0.00	245.25
1366	CORLETO, KATHERINE L	281.25	0.00	0.00	281.25
1369	COSTA, MAURINE	256.50	0.00	0.00	256.50
1195	DIBBLE, BENJAMIN L	254.25	0.00	0.00	254.25
1196	DIBBLE, ELIZABETH C	258.75	0.00	0.00	258.75
1424	DOWGOS, CHERYL	56.25	0.00	0.00	56.25
634	DUCHESNE, EDMUND A	200.25	0.00	0.00	200.25
1315	DUMONT, DILLON JC	3,350.79	0.00	0.00	3,350.79
707	DURIVAGE, SHIRLEY R	272.25	0.00	0.00	272.25
1376	EDEN, THOMAS D	137.25	0.00	0.00	137.25
1401	ELLIS, JEFFREY L	153.00	0.00	0.00	153.00

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
1397	ELLIS, JO-ANN	166.50	0.00	0.00	166.50
1408	FITZGERALD, LISA Y	63.00	0.00	0.00	63.00
1198	FREED, JAMES C	193.50	0.00	0.00	193.50
864	FREED, LOVENIA C	281.25	0.00	0.00	281.25
954	GARON, MADELEINE	65.25	0.00	0.00	65.25
865	GEER, JUDITH A	65.25	0.00	0.00	65.25
1120	GENTILE, ELAINE D	175.50	0.00	0.00	175.50
1305	GROSVENOR, TRACEY D	146.25	0.00	0.00	146.25
1367	HALLINAN, PATRICIA A	434.25	0.00	0.00	434.25
674	HURD, JOYCE	40.50	0.00	0.00	40.50
501	INDERBITZEN, PAUL E	625.00	0.00	0.00	625.00
211	JOBIN, WILLIAM T	263.25	0.00	0.00	263.25
1425	KARRI, SHREYA	63.00	0.00	0.00	63.00
1199	KNIGHT, RENATE M	229.50	0.00	0.00	229.50
1294	KRONER, DIANA L	60.75	0.00	0.00	60.75
1406	LACOURSE, ANDREW J	157.50	0.00	0.00	157.50
14	LALIBERTE, KATHLEEN S	301.50	0.00	0.00	301.50
1370	LALIBERTE, RICHARD L	378.00	0.00	0.00	378.00
1200	LAVENTURE, ANTHONY J	96.75	0.00	0.00	96.75
1081	LEVER, MARGARET F	63.00	0.00	0.00	63.00
1235	LEVESQUE, ELIZABETH A	191.25	0.00	0.00	191.25
1420	LOMBARDI, ANNEMARIE	74.25	0.00	0.00	74.25
1404	LORING, PATIENCE A	83.25	0.00	0.00	83.25
1080	MARTIN, NORMAND G	1,414.00	0.00	0.00	1,414.00
665	MASSON, JUDITH L	144.00	0.00	0.00	144.00
985	MCCARTHY, MAUREEN E	263.25	0.00	0.00	263.25
1399	MICHAEL, PAMELA J	110.25	0.00	0.00	110.25
1407	MODRICH, PATRICIA H	148.50	0.00	0.00	148.50
1201	NAPPO, PASQUALE P	256.50	0.00	0.00	256.50
1236	NARDONI, KATHERINE M	276.75	0.00	0.00	276.75
408	NICHOLS, BRUCE	216.00	0.00	0.00	216.00
420	NICHOLS, CECILE	74.25	0.00	0.00	74.25
1184	OATES, JILLIAN T	272.25	0.00	0.00	272.25
1400	OBER, LYNNE M	155.25	0.00	0.00	155.25
1368	PARDEE, JEAN A	254.25	0.00	0.00	254.25
1372	PATENAUDE, LINDA G	306.00	0.00	0.00	306.00
1258	PUTNAM, CRAIG B	308.25	0.00	0.00	308.25
1202	PUTNAM, DEBRA A	285.75	0.00	0.00	285.75
1237	RADZIEWICZ, REBECCA L	517.50	0.00	0.00	517.50
1121	RAMPINO, ELAINE F	261.00	0.00	0.00	261.00
1122	RAMPINO, ROCCO A	261.00	0.00	0.00	261.00
989	REILLY, WILLIAM F	344.25	0.00	0.00	344.25
990	RICHARDSON, JANET W	299.25	0.00	0.00	299.25

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
1239	RUSSELL, GAYLE T	130.50	0.00	0.00	130.50
1409	SALVI, DOREEN L	135.00	0.00	0.00	135.00
986	SCHIBANOFF, HARRY A	231.75	0.00	0.00	231.75
1296	SEABURY, SUELLEN E	378.00	0.00	0.00	378.00
671	SHANHOLTZ, LEONA	22.50	0.00	0.00	22.50
1297	SHEIL, CAROL A	254.25	0.00	0.00	254.25
1298	SHEIL, MARTIN C	380.25	0.00	0.00	380.25
1377	SIROIS, SIMONNE	200.25	0.00	0.00	200.25
109	SOJKA, ANNE L	198.00	0.00	0.00	198.00
1203	SPIRDIONE, WILLIAM J	254.25	0.00	0.00	254.25
1373	STANGROOM, ALANNA W	171.00	0.00	0.00	171.00
1374	STANGROOM, DEAN A	63.00	0.00	0.00	63.00
714	STODDARD, DEBRA A	666.00	0.00	0.00	666.00
1398	THOMAS, DEBRA A	119.25	0.00	0.00	119.25
1299	THOMPSON, LINDA LEE	297.00	0.00	0.00	297.00
1300	THOMPSON, SCOTT J	225.00	0.00	0.00	225.00
1423	VERROCCHIO, KATELYN	54.00	0.00	0.00	54.00
1242	VEZOS, BARBARA A	222.75	0.00	0.00	222.75
1259	WALSH, KEVIN M	324.00	0.00	0.00	324.00
1412	WISNOSKY, KAREN R	117.00	0.00	0.00	117.00
1418	BEAUCHESNE, MICHAEL D	641.75	0.00	0.00	641.75
1182	GASDIA, MARY J	562.50	0.00	0.00	562.50
1105	LEARY, KATHLEEN A	835.25	0.00	0.00	835.25
625	LEVASSEUR, SANDRA	873.50	0.00	0.00	873.50
898	JOHNSON, MICHAEL V	62,195.36	1,677.46	0.00	63,872.82
1126	LEMAY, JACQUELYN E	38,360.34	1,053.28	1,833.20	41,246.82
1414	MACDONALD, CAMERON P	3,200.00	0.00	0.00	3,200.00
1066	MCINTOSH, JAMES S	63,004.21	0.00	5,519.00	68,523.21
1413	NAULT, BRENDEN L	13,008.36	321.43	440.96	13,770.75
1354	PILON, MICHAEL J	40,901.50	712.39	1,750.00	43,363.89
1263	SANTANA, XAVIER ST	5,128.00	0.00	0.00	5,128.00
1340	TAN, EDISON R	5,308.00	0.00	0.00	5,308.00
1313	BOULEY, BARBARA R	7,500.00	0.00	0.00	7,500.00
1304	BENNER, DANA S	49,826.13	240.06	5,950.00	56,016.19
903	BOUCHER, BARBARA K	10,134.30	0.00	400.00	10,534.30
1160	BOUCHER, LISE M	20,053.88	0.00	400.00	20,453.88
1131	CARP, DEBRA L	11,942.55	0.00	400.00	12,342.55
1385	CHESNA, MARGARETT E	16,096.80	0.00	0.00	16,096.80
1037	CICIA, THERESA M	23,454.80	0.00	600.00	24,054.80
224	GAGNON, ROBERT	57,562.00	0.00	750.00	58,312.00
857	GRANT, MARGUERITE J	27,472.45	0.00	400.00	27,872.45
1110	GURSKY, KRISTA M	19,329.30	0.00	400.00	19,729.30
1358	HAYWARD, TRACY	7,089.11	0.00	100.00	7,189.11

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
296	HEWEY, BRIAN K	21,669.60	0.00	400.00	22,069.60
1246	KEENAN, CHRISTINA	19,197.54	0.00	400.00	19,597.54
1251	LORING, CARRIE A	23,756.25	0.00	400.00	24,156.25
1038	MOESEL, TANYA L	53,043.64	204.75	5,950.00	59,198.39
983	NAPPO, KAREN M	9,956.55	0.00	400.00	10,356.55
1285	NAULT, SUZANNE M	2,532.19	0.00	100.00	2,632.19
1306	OLENDZENSKI, CARTER R	17,703.75	0.00	400.00	18,103.75
876	PILLA, LINDA W	84,800.00	0.00	6,465.84	91,265.84
1106	RICCA, MICHELE M	37,774.66	0.00	600.00	38,374.66
1357	ROBERTS, EMMA K	8,397.10	0.00	0.00	8,397.10
947	SANDIN, VICTORIA	58,325.07	0.00	750.00	59,075.07
1112	STAWECKI, MARK W	50,672.02	162.77	600.00	51,434.79
597	SWEENEY, CHRISTINA D	46,640.00	67.32	6,465.84	53,173.16
1264	SWEENEY, MARISSA	41,338.10	184.80	2,749.68	44,272.58
1005	VOTOUR, GINA M	5,365.00	0.00	0.00	5,365.00
1353	VOTOUR, RONALD W	5,596.08	0.00	100.00	5,696.08
1127	HAMMOND-WEISSGARBER, LORRIE M	59,893.20	2,382.71	5,715.84	67,991.75
1375	JAKOBY, HEIDI P	2,533.41	0.00	0.00	2,533.41
1171	LAFFIN, JILL A	15,768.46	611.91	635.45	17,015.82
464	MALIZIA, STEPHEN A	121,000.78	0.00	64,232.54	185,233.32
955	MCGRATH, MARILYN	666.72	0.00	0.00	666.72
1041	MORIN, DAVID S	3,200.04	0.00	0.00	3,200.04
1135	ROY, KARA	3,200.04	0.00	0.00	3,200.04
378	MADEIROS, WAYNE	56,003.20	358.29	10,077.60	66,439.09
34	LABRIE, LISA M	105,011.87	0.00	57,299.79	162,311.66
1333	BROOKS, KIMBERLEY S	53,139.93	450.84	0.00	53,590.77
1212	MCKEE, BETH N	88,103.78	0.00	5,200.00	93,303.78
1228	WHITTEMORE, MAGDALENA	36,819.36	0.00	0.00	36,819.36
348	WILSON, KATHLEEN	63,612.04	1,000.02	10,077.60	74,689.66
451	BEIKE, JOHN P	99,806.26	0.00	33,993.56	133,799.82
1086	BOSTEELS, DOUGLAS B	103,582.02	1,516.48	3,856.30	108,954.80
1262	BOWEN, AMANDA M	82,083.01	789.73	7,285.75	90,158.49
641	GUARINO, VINCENT R	109,102.08	2,017.77	13,766.18	124,886.03
45	MCMULLEN, AMY S	58,194.28	0.00	0.00	58,194.28
332	MICHAUD, JAMES A	120,408.18	0.00	19,193.81	139,601.99
1174	ROTAST, MICHAEL N	89,123.45	0.00	5,200.00	94,323.45
1018	PINARD, STEVEN M	12,523.65	0.00	0.00	12,523.65
788	CHARTIER, CHERYL A	74,766.00	0.00	1,489.30	76,255.30
1042	MACNEIL, JUDITH A	25,311.70	0.00	0.00	25,311.70
256	TWARDOSKY, JASON A	141,005.48	0.00	9,717.84	150,723.32
1017	CARPENTIER, MATTHEW E	68,640.55	8,973.19	1,052.50	78,666.24
139	CIALEK, JOHN J	65,097.62	10,159.66	5,719.70	80,976.98
843	CLARKE JR, DANIEL J	85,649.72	24,247.55	11,328.84	121,226.11

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
1355	CLOUTIER, KYLE	48,444.34	13,589.45	1,010.50	63,044.29
321	DAIGLE, BRUCE	74,385.38	11,855.12	1,472.00	87,712.50
376	DOWGOS, JOHN A	66,994.62	10,254.44	6,128.00	83,377.06
245	FAULKNER, JEREMY M	110,583.43	0.00	21,974.58	132,558.01
1252	FAZIO, NICHOLAS S	29,408.38	5,841.92	2,919.77	38,170.07
828	FULLER, SCOTT A	75,711.68	17,736.62	20,098.26	113,546.56
62	HUSSEY JR, KEVIN	66,170.76	10,521.73	10,983.94	87,676.43
1164	LEAOR, GARRETT P	55,376.42	7,922.89	1,052.50	64,351.81
1429	MAILLOUX, MATTHEW B	2,910.00	618.38	69.00	3,597.38
1356	MARTORANA JR, JAMES M	51,500.05	12,571.90	6,128.00	70,199.95
1410	MARTORANA, MICHAEL K	14,550.01	1,973.37	943.00	17,466.38
1411	MENEAR, MICHAEL H	242.50	0.00	0.00	242.50
1209	OUELLETTE, JOSEPH A	53,612.87	7,181.33	951.50	61,745.70
982	SMALL, DUSTIN E	61,237.13	4,979.91	673.50	66,890.54
1226	COUROUTIS, ERIC M	69,361.76	4,406.20	2,994.50	76,762.46
1359	SULLIVAN, OWEN W	16,715.52	2,466.56	2,355.88	21,537.96
1211	CAHILL JR, THOMAS F	54,993.90	6,063.89	2,109.00	63,166.79
1227	CASSIN, TIMOTHY P	52,866.78	5,045.78	847.00	58,759.56
842	COSTA, MATTHEW A.	70,538.37	8,176.88	2,251.00	80,966.25
885	DEMANCHE, JON H	64,830.05	5,987.93	921.00	71,738.98
52	DIONNE, ERIC M	110,202.60	0.00	0.00	110,202.60
454	GREENWOOD, TIMOTHY	74,868.08	13,284.15	14,042.38	102,194.61
1137	JACQUES, JIMMY	57,664.74	9,245.84	1,988.40	68,898.98
919	SITEMAN, MICHAEL	74,021.16	6,486.24	16,690.67	97,198.07
1138	STEVENS, SCOTT D	56,746.80	9,389.35	978.50	67,114.65
999	EDWARDS, JOSHUA W	81,125.25	18,093.47	8,632.30	107,851.02
324	STAFFIER-SOMMERS, DONNA L	58,279.63	1,744.87	9,957.50	69,982.00
958	DUBOWIK, BROOKE E	58,080.45	292.51	0.00	58,372.96
1337	WITHAM-GRADERT, BENJAMIN J	70,742.49	0.00	0.00	70,742.49
1102	GOODWYN, TRACY S	53,688.01	1,130.27	0.00	54,818.28
1320	SULLIVAN, CHRISTOPHER J	92,416.61	0.00	0.00	92,416.61
943	DHIMA, ELVIS Z	123,655.09	0.00	17,096.68	140,751.77
1221	KIRKLAND, DONALD N	88,973.05	0.00	0.00	88,973.05
868	STICKNEY, DOREENA M	58,279.60	0.00	12,429.04	70,708.64
750	MARQUEZ, VALERIE	53,092.80	18.87	8,435.44	61,547.11
796	O'BRIEN, BARBARA H	53,092.80	298.76	0.00	53,391.56
484	DIONNE, TAD K	137,588.32	0.00	8,535.69	146,124.01
933	KIMBALL, SHERRIE J	69,587.92	0.00	5,715.84	75,303.76
46	CLARKE SR, DANIEL J	56,895.82	1,793.65	0.00	58,689.47
1362	COX, CAIDEN L	11,059.14	0.00	0.00	11,059.14
44	ALLEN, ANGELA M	65,216.07	16,995.34	2,643.20	84,854.61
274	DEPLOYEY, BRIAN J	69,821.41	15,172.93	14,427.79	99,422.13
1210	DROLET, MATTHEW G	54,069.38	12,522.11	2,853.60	69,445.09

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
1365	FIGUEROA, MARYA M	44,613.20	6,091.54	0.00	50,704.74
1382	GROSSI, ANN MARIE	13,797.52	364.08	1,160.12	15,321.72
1311	HUGHES, CHERI A	54,888.03	4,977.73	0.00	59,865.76
1434	JARRY, ALEXI E	1,847.20	0.00	0.00	1,847.20
1386	LANZILLO, NANCY M	10,079.20	288.63	549.60	10,917.43
967	MADI, SABRINA A	61,958.11	16,697.63	0.00	78,655.74
1119	ORMOND, ANYSSA D	57,636.19	5,445.44	975.00	64,056.63
278	POOLE, HEATHER C	68,676.16	30,793.61	525.00	99,994.77
1204	TRICKETT, JESSICA A	4,314.24	1,232.64	1,864.88	7,411.76
590	AVERY, CASSANDRA H	87,411.73	2,365.78	300.00	90,077.51
368	BIANCHI JR, DAVID A	0.00	0.00	14,981.42	14,981.42
1220	BLANCHARD, CORINNE R	70,967.31	8,980.38	300.00	80,247.69
970	BLAZON, MATTHEW W	92,496.60	23,689.56	11,439.48	127,625.64
284	BRODERICK, PATRICK	100,970.80	14,861.58	21,579.16	137,411.54
241	CAYOT, DAVID	122,575.79	3,603.30	21,659.64	147,838.73
1338	CHEVALIER, DYLAN H	68,937.30	18,322.46	5,076.90	92,336.66
906	CLOUTIER, RONALD E	86,676.52	5,861.28	16,516.76	109,054.56
1261	COLLISHAW, NICHOLAS H	84,606.83	22,178.88	10,493.86	117,279.57
1152	COLON, GIOMAR	78,461.36	20,263.61	1,609.43	100,334.40
907	COREY, MICHAEL G	92,424.00	15,574.47	2,852.20	110,850.67
1260	DAVENPORT, BRIAN P	66,722.48	21,221.26	33,340.43	121,284.17
908	DONAHUE III, DANIEL F	86,668.33	14,999.27	0.00	101,667.60
478	DOWNEY, JASON C	87,393.60	12,063.62	30,426.88	129,884.10
1343	DOYLE MEZAN, VERLAINE S	1,203.14	265.81	1,591.89	3,060.84
1364	DUTILE, JESSE A	56,814.24	7,552.54	4,514.70	68,881.48
972	FLYNN, MATTHEW B	90,589.44	26,425.07	19,295.64	136,310.15
912	GENOVESE, BRYAN M	92,424.00	14,870.82	1,200.00	108,494.82
1132	GLASER, DAVID A	83,231.20	9,781.72	20,857.66	113,870.58
909	GLOWACKI, NATHAN D	87,393.60	15,190.90	13,209.67	115,794.17
1361	GRAEBER, GORDON M	34,663.20	4,162.10	2,893.60	41,718.90
1153	GRAYSON, SHANE A	77,804.42	17,856.77	10,106.81	105,768.00
1154	HOAG, KRAIG C	61,657.36	16,717.83	0.00	78,375.19
1383	HORAN, ALEXANDER T	34,803.76	1,012.04	975.00	36,790.80
1155	HORTON, MATTHEW S	77,446.22	13,668.98	8,930.25	100,045.45
1314	JONES, ETHAN H	73,500.88	13,291.74	1,075.00	87,867.62
1224	LAFORTUNE, RAYMOND C	68,879.83	18,357.56	37,571.51	124,808.90
351	LAMARCHE, ROGER	108,026.59	9,793.65	4,374.54	122,194.78
971	LAMBERT, CODY T	22,776.00	4,894.65	30,591.31	58,261.96
1321	LAYTON, JOHN E	72,828.81	11,610.19	6,099.78	90,538.78
709	LLOYD, DEREK S	100,206.01	10,216.84	0.00	110,422.85
620	MARCOTTE, ALAN D	92,424.00	7,500.96	33,247.06	133,172.02
654	MCELHINNEY, STEVEN C	113,768.25	0.00	17,148.80	130,917.05
1188	MCINNIS III, FRANCIS X	81,516.24	16,555.64	3,553.40	101,625.28

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>	
1043	MCNALLY, ROBERT W	87,311.68	26,824.67	714.50	114,850.85
621	MCSTRAVICK, PATRICK M	112,626.68	819.04	760.44	114,206.16
72	MEGOWEN, RACHELLE M	44,733.60	6,958.58	24,510.16	76,202.34
1015	MERRILL, TYLER S	83,548.00	16,621.86	4,753.14	104,923.00
787	MIRABELLA, JOHN J	87,393.60	372.78	2,185.88	89,952.26
1030	NEFF, JERED I	87,393.60	6,551.38	7,260.17	101,205.15
1167	ORTEGA, CECELIA M	58,211.85	1,454.81	3,800.00	63,466.66
1318	PALLADINO, KODY E	63,733.95	16,375.15	1,300.00	81,409.10
1416	PATTERSON, MICHAEL T	13,292.40	1,072.46	200.00	14,564.86
1317	PRAK, SITHOEUN	50,425.76	11,780.31	5,200.00	67,406.07
333	RILEY, KEVIN T	103,987.78	5,615.71	0.00	109,603.49
1169	ROYSTON, ADAM N	73,020.80	12,307.78	19,433.64	104,762.22
1170	SHAW, VICTORIA L	73,926.40	6,413.00	1,550.91	81,890.31
1157	SOSA, LEANDRO A	77,390.55	15,750.59	6,623.51	99,764.65
1084	TAMBOURIS, TYLER N	84,053.51	26,643.47	12,851.80	123,548.78
910	TOPPER, MATTHEW G	91,026.85	23,290.97	975.00	115,292.82
1016	VALCOURT, ANDREW T	90,564.32	23,347.11	10,111.27	124,022.70
981	CLAYDON, JOHN A	29,232.64	100.08	0.00	29,332.72
568	MCMILLAN, JANA M	71,963.05	4,796.35	333.00	77,092.40
146	JEFFERSON, COLLEEN A	67,298.06	16,109.56	6,131.35	89,538.97
1308	SABETTI, STEPHANIE A	40,665.33	870.50	879.36	42,415.19
385	VACHON, MICHELLE E	47,224.80	0.00	30,399.22	77,624.02
1349	CUMMISKEY, STEVEN F	6,107.50	0.00	0.00	6,107.50
1351	DIEKMAN, TONY C	12,162.50	0.00	0.00	12,162.50
716	DURAND, PHILLIP A	12,635.00	0.00	0.00	12,635.00
1405	GERVAIS, ROBYN E	3,902.50	0.00	0.00	3,902.50
1417	JORDON, SAMANTHA L	472.50	0.00	0.00	472.50
440	LYON, LISA M	5,687.50	0.00	0.00	5,687.50
1350	MAHONEY, STEPHANIE L	5,180.00	0.00	0.00	5,180.00
1352	MARTIN, TRACEY L	927.50	0.00	0.00	927.50
1363	STROBEL, LISA A	8,102.50	0.00	0.00	8,102.50
156	CARNEY, TRACY L	68,684.00	7,141.93	3,945.20	79,771.13
1428	CHAPIN, SARAH J	3,405.80	0.00	0.00	3,405.80
1014	CLOUTIER, JERI J	64,620.40	0.00	6,690.84	71,311.24
1310	KNOX, NICOLE M	109,863.50	0.00	5,533.00	115,396.50
539	CHEYNE, HELEN M	58,279.62	234.71	2,052.96	60,567.29
1316	ENOS, FRANCIS J	122,500.49	0.00	5,200.00	127,700.49
1001	LARIVIERE, ERIKA M	68,931.07	628.50	0.00	69,559.57
219	PAQUETTE, JAMES	123,655.09	1,606.05	7,243.50	132,504.64
64	TICE, SCOTT J	137,588.24	0.00	11,357.61	148,945.85
1384	ANDERSON, ALYSSA B	22,204.05	2,105.10	1,157.52	25,466.67
1360	BOLDUC, PAUL C	6,347.69	269.16	200.00	6,816.85
952	COLLINS, JOHN J	51,892.50	11,195.70	0.00	63,088.20

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

	<u>Employee Name</u>	<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
1044	FREDERICK, ADAM	55,840.62	14,879.41	250.00	70,970.03
1341	SCHOFIELD, WILLIAM L	44,793.56	20,646.54	5,200.00	70,640.10
1430	AIERLE, NICHOLAS P	1,848.00	0.00	0.00	1,848.00
347	ARMAND, MICHAEL H	63,436.20	34,590.87	13,367.12	111,394.19
1322	BALLOU, KENNETH D	52,291.56	30,514.43	975.00	83,780.99
806	BENNER, CRAIG O	73,686.24	28,718.18	3,077.96	105,482.38
250	BLINN, KEVIN	57,946.20	5,661.70	25,643.73	89,251.63
1309	BOURDEAU, GERALD L	66,892.14	93,835.49	0.00	160,727.63
596	BRADISH, GLEN	55,239.92	3,952.88	375.60	59,568.40
1431	BRODEUR, ELIAS	1,848.00	0.00	0.00	1,848.00
1323	BURGESS-LABONTE, GABRIEL T	53,794.98	35,759.18	2,866.24	92,420.40
956	CANAVAN, IAN D	64,574.28	30,141.31	6,900.00	101,615.59
1432	CAREY, BRENDAN E	1,848.00	0.00	0.00	1,848.00
1250	CHAMBERLAIN, PATRICK E	56,948.34	25,212.11	3,650.00	85,810.45
900	CLARENBACH, BRIAN S	71,787.84	50,346.58	7,096.39	129,230.81
432	CONLON, MARTIN	93,571.32	34,902.74	4,584.55	133,058.61
705	CRANE, BENJAMIN W	82,530.66	57,639.60	4,521.00	144,691.26
781	DELOS REYES, SARAH L	69,568.08	76,810.78	4,719.16	151,098.02
1172	DIFRANZA, RYAN M	71,122.04	26,796.56	250.00	98,168.60
1324	FALK, LOGAN TW	48,592.84	20,518.31	0.00	69,111.15
499	GANNON, STEPHEN	109,684.46	41,712.77	38,786.88	190,184.11
1116	GIRARD, COREY R	67,528.03	50,349.79	2,700.00	120,577.82
1117	HACKETT, ERIC M	64,631.82	75,129.15	250.00	140,010.97
31	HAERINCK, DENNIS	78,737.13	27,165.14	5,200.00	111,102.27
1173	HENLEY, THOMAS B	63,109.52	73,772.00	1,225.00	138,106.52
1216	KELLY, PATRICK J	16,571.76	11,440.71	5,968.21	33,980.68
453	LAPPIN, JAMES H	58,659.72	12,060.32	2,052.96	72,773.00
1247	LEBOR, ADAM J	64,118.04	22,964.63	975.00	88,057.67
1433	LEGAULT III, CLAYTON A	1,848.00	0.00	0.00	1,848.00
946	LEVESQUE, KYLE M	92,841.22	22,279.83	0.00	115,121.05
1217	LEWIS, MICHAEL P	19,845.00	3,635.63	1,937.25	25,417.88
1347	LODI, COLE J	38,383.56	4,294.35	3,986.00	46,663.91
1348	LUBINGER, STEVEN S	20,446.74	885.99	1,479.12	22,811.85
238	MAMONE, SEAN	104,872.20	41,756.15	14,385.96	161,014.31
1378	MARCINKEWICH, TROY V	13,834.32	1,282.75	2,028.32	17,145.39
1379	MCLAUGHLIN, COREY A	33,766.32	1,954.62	1,750.00	37,470.94
1070	MORTIMER JR, PAUL W	63,268.80	31,583.57	911.44	95,763.81
1325	MURPHY, COLIN T	2,612.16	471.64	220.48	3,304.28
1040	OGIBA, JEFFREY M	64,833.12	78,178.35	250.00	143,261.47
1380	PENNY, CHRISTOPHER J	33,000.56	2,479.00	1,929.20	37,408.76
1245	PERRIN, CHRISTOPHER R	62,803.44	14,890.19	1,000.00	78,693.63
1244	PERVERE, CHRISTOPHER A	58,540.02	35,847.51	4,759.84	99,147.37
289	PROVENCAL, TOBY J	86,520.60	17,528.24	14,627.12	118,675.96

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

650	RICH, GREGORY C	86,293.31	17,568.23	775.00	104,636.54
1393	RICHARD, RYAN M	23,333.88	1,941.50	0.00	25,275.38
1288	RUFIANGE, MITCHELL JOSEPH	54,148.50	21,495.54	525.00	76,169.04
1345	SHELDON, JAMES K	54,363.12	17,615.81	975.00	72,953.93
1177	SILVER, ANDREW J	87,632.76	50,277.80	0.00	137,910.56
1381	SYKES-CLARK, PETER L	35,109.35	1,717.72	0.00	36,827.07
1394	TANNER, DANIEL M	23,861.88	1,122.00	0.00	24,983.88
1346	TORRES, GAVYN J	43,802.76	2,976.53	975.00	47,754.29
1327	WANJOHI, EARVIN K	45,326.73	20,458.11	6,555.01	72,339.85
1427	WHITESIDE, ISAIAH I	4,620.00	352.00	0.00	4,972.00
977	WHITNEY, ZACHARY D	78,795.30	18,364.69	975.00	98,134.99
1186	ABAIR, RAYMOND E	73,330.87	589.87	4,071.46	77,992.20
1289	CATALDO LEVER, MARK J	61,013.60	3,702.58	5,715.84	70,432.02
38	DUBE, STEVEN	82,773.84	1,303.09	0.00	84,076.93
871	HEBERT, DAVID R	92,975.30	409.87	5,816.85	99,202.02
1162	ORENDORF, PAULA J	55,054.01	0.00	2,866.24	57,920.25
125	RUDOLPH, MICHELLE	12,034.89	0.00	0.00	12,034.89
26	BERNARD, LEO C	14,006.42	0.00	301.50	14,307.92
1068	BUSNACH, NAOMI R	33,315.97	0.00	0.00	33,315.97
893	PETERSON, CHRISTINA M	71,016.58	0.00	11,301.36	82,317.94
895	CORCORAN, FREDERICK T	110.00	0.00	0.00	110.00
1387	ALLISON, JULIA G	3,178.50	0.00	0.00	3,178.50
1266	BOWEN, MADELYNN	4,100.00	0.00	0.00	4,100.00
1267	BOWEN, MICHAELLA L	3,801.00	0.00	0.00	3,801.00
1269	CARTER, RYAN C	4,355.00	0.00	0.00	4,355.00
1283	CONNELLY, ANDREW P	224.00	0.00	0.00	224.00
1390	EMANUEL, DEREK S	937.50	0.00	0.00	937.50
1391	FOPIANO, DYLAN J	1,132.50	0.00	0.00	1,132.50
1331	FOPIANO, EMMA M	3,478.00	0.00	0.00	3,478.00
1270	FRANCISCO, MARK M	196.00	0.00	0.00	196.00
1271	FRANCISCO, MAX P	3,897.50	0.00	0.00	3,897.50
651	GORA, ANDREW R	3,560.00	0.00	0.00	3,560.00
1396	GORA, MIKAELA D	555.00	0.00	0.00	555.00
1272	GOSSELIN, ETHAN S	3,275.00	0.00	0.00	3,275.00
1330	HUARD, LUKE F	4,595.00	0.00	0.00	4,595.00
1388	LOUH, CHRISTINA M	4,160.00	0.00	0.00	4,160.00
1273	MCTAGGART, GAGE W	672.00	0.00	0.00	672.00
1334	MCTAGGART, TEAGAN	4,550.00	0.00	0.00	4,550.00
1274	MILLER, HALLE A	4,289.00	0.00	0.00	4,289.00
1276	MORTENSON, CLARK J	4,093.00	0.00	0.00	4,093.00
1277	MORTENSON, LIAM N	3,830.50	0.00	0.00	3,830.50
1278	OLIVEIRA, ALIYAH C	4,325.00	0.00	0.00	4,325.00
1215	PETERSON, CONNOR T	9,055.00	0.00	0.00	9,055.00

Town of Hudson, NH
Employee Earnings
January 1, 2024 to December 31, 2024

<u>Employee Name</u>		<u>Base Pay</u>	<u>Overtime</u>	<u>Other</u>	<u>Total Wages</u>
1279	PETERSON, RILEY G	5,030.00	0.00	0.00	5,030.00
1389	SMALL, TAYLOR C	1,042.50	0.00	0.00	1,042.50
1281	THOMAS, MAX O	4,190.00	0.00	0.00	4,190.00
1392	WILLARD, AVERY R	3,148.50	0.00	0.00	3,148.50
1282	WILLARD, DOMINIC J	4,580.00	0.00	0.00	4,580.00
1222	FORMAN, DAVID M	0.00	0.00	600.00	600.00
221	HOLTON, CYNTHIA E	0.00	0.00	600.00	600.00
758	BOWEN, LORI ANN	40,824.72	0.00	8,248.00	49,072.72
	Grand Totals	14,494,627.09	2,347,446.16	1,358,758.47	18,200,831.72

**TOWN OF HUDSON
ACCOUNTS PAYABLE CHARGES
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2023**

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
L00597	188 Concord Street Realty, LLC	1,008.00
T01719	2-Way Communications Services Inc	10,223.82
M00741	22 Marshall St LLC	1,200.00
A02609	A Child is Missing Inc	500.00
S01537	A-1 Exterminators, Inc.	3,275.00
A00135	A/D Instrument Repair, Inc.	3,704.25
A00095	AAA Furniture and Liquidation LLC	2,505.00
A00100	AAA Police Supply	18,959.05
A02608	ADA Traffic Control LTD	31,900.00
A00136	ADT Security Services, Inc.	1,624.56
A00664	AFSCME Council #93	10,049.39
A00593	AGAS MFG INC	267.00
A01863	APCO International, Inc.	421.00
A01268	ASCAP	445.16
A02001	AT&T	234.84
A02002	AT&T Mobility	10,484.60
A0199	ATG Manchester LLC	637.12
A00132	Ademero, Inc.	4,050.00
A02612	Adobe Inc	1,439.40
A00146	Advanced Workplace Strategies Inc	6,949.50
A00666	Affiliated HVAC Services LLC	1,802.00
A00656	Ahearn Equipment, Inc.	3,650.00
A02613	Ahearn Rents LLC	10,950.00
A00672	Air Cleaning Specialists	5,507.80
A00673	Air Science USA, LLC	12,322.00
A00670	Airex Corporation	514.78
A02610	Airex Filter Corporation	101.47
A00676	Airgas USA LLC	62.18
A00715	Alec's Shoe Store, Inc.	4,641.65
A00728	Alert - All Corporation	216.00
A00748	Allegiance Trucks, LLC	717.65
A00010	Alliance for Community Media	800.00
A00764	Allied Equipment LLC	39,644.60
A00784	Allison, Brian	120.00
TV2575	Allison, Krystal	3,024.00
A02616	Alsup, Kaden	45.00
A00796	Alta Enterprises, LLC	2,529.27
A00813	Altitude Trampoline Park	5,710.00
A00818	Amazon Capital Services Inc	79,487.65
A00808	America's Pets, LLC	256.71
A00872	American Flagging & Traffic Control	8,766.91

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
T01518	Treasurer, State of NH-NPHL	2,420.00
T01393	Treasurer, State of NH-Vital Record	17,780.00
TV2643	Trembly, Patricia	27.19
N01450	Tri-Tech Forensics Inc	569.91
T015888	TriState Generator LLC	11,119.60
T01605	Triangle Portable Services	11,545.95
T01757	Trinkets Gift Shop LLC	165.00
T01601	Tritech Software Systems	9,881.76
T01650	Trustees of the Trust Funds	222,763.00
TV2673	Tucker Library Interiors, LLC	12,427.29
T01752	Turf Depot	1,860.65
TV2620	Twaddle, Julia	32.96
K01299	UKG Kronos Systems LLC	15,995.80
U00928	UPS Store #5997	83.34
U00071	USA Bluebook	460.49
U00075	USA Softball of New Hampshire	450.00
U00047	USTA New England Inc	2,000.00
U00003	Uline	219.33
U00008	Underground Testing & Services, LLC	173,302.00
U00100-ADS	Union Leader Corporation-Advertisin	7,480.86
TV2628	Union Leasing, Inc.	205.20
U01121	United Ag & Turf NE, LLC	87.60
TV2528	United Services Company	10,657.00
U00005	University of New Hampshire	885.00
U01104	Utility Associates, Inc.	70,767.94
V00393	V H BLACKINTON & CO INC	13.00
V00154	VFW	1,000.00
V00037	Vachon, Michelle	35.99
V00040	Vanasse Hangen Brustlin, Inc.	107,848.87
V00136	Ver-Trans, Inc.	1,960.00
S01668	Veriato Inc	866.25
V00140	Verizon Wireless	34,471.50
V00394	Vertical Entertainment	2,500.00
V00182	Vision Government Solutions Inc	24,712.00
W00020	W. D. Perkins	6,467.98
W00009	W.B. Mason Co., Inc.	5,104.85
TV2566	Wade, Gregory	60.00
TV2599	Wagner, Renee	70.00
W00125	Wally's Pizza	180.67
TV2634	Wangu, Joseph	1,530.21
W02051	Wanjohi, Earvin	1,388.00
TV2661	Ward, David & Nina	241.23
W00273	Warner, Donald J.	80.00
W00399	Water Country Corporation	1,394.55
W00400	Water Industries, Inc.	3,445.02
W00406	Waterways Water Treatment Specialis	876.00
W00440	Weaver, Patrick	1,125.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
A00923	American Planning Association	833.66
A01094	American Red Cross	1,500.00
A02614	Amp Your Good Inc	2,514.65
A01635	Anastasiades, Jason	17,325.00
TV2540	Andrew Patmos	60.00
A02607	Andrews, Emily	199.00
A01780	Animal Care Equipment	329.83
A01786	Animal Control Officers Assoc of NH	80.00
A01830	Anne's Country Florals, Inc.	480.00
A01907	Arc Source Welding Equipment &	1,482.20
A01954	Arlington Coal & Lumber Co	7,508.80
A01946	Armand, Michael	70.00
TV2576	Arvedon, David	202.67
A02606	Atlantic Closing & Escrow	2,304.86
A01979	Atlantic Tactical Inc	1,548.33
TV2621	Atlas Construction Manage, LLC	13.22
A02390.FIRE	Auto Zone	790.34
A02391.HWY	Auto Zone	87.08
A02390.FIRE	Auto Zone	106.34
A02391.HWY	Auto Zone	79.95
A02390.FIRE	Auto Zone	65.37
A02391.HWY	Auto Zone	50.49
A02390.FIRE	Auto Zone	699.87
A00245	Axon Enterprise Inc	35,462.30
B02923	B & H Industries	2,427.00
TV2561	B & H Oil Co Inc.	257.86
B00077	B & H Photo-Video	10,028.55
B00174	BAHR Sales Inc.	271.30
B00079	BBS Narcotics Enforcement Training	705.00
B02256	BROX Industries, Inc.	991,108.12
B02911	BSTS LLC	450.00
B00093	BTT Enterprises LLC	12.50
TV2569	Bailey Jr, Ed	233.00
TV2609	Baker, Jennifer	70.00
B00181	Ballard Mack Sales & Service Inc	35,143.94
B02918	Ballou, Ken	41.50
TV2265	Barbato, Sarah	70.00
B02916	Barrett, Charles	669.00
B00632	Batteries Plus Bulbs	329.20
B00635	Bauchman's Towing Inc.	1,940.00
B00639	Baxter Healthcare Corporation	223.00
B00083	BciCapital Inc	64,962.71
TV2596	Beaudoin, Aaron	341.50
TV2617	Bebris, Peter	80.00
TV2648	Bellisle James	26.30
TV2593	Bellisle Shannon	2,737.14

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

Vendor

A02611	American IR Solutions LLC	306.06
A00923	American Planning Association	833.66
A01094	American Red Cross	1,500.00
A02614	Amp Your Good Inc	2,514.65
A01635	Anastasiades, Jason	17,325.00
TV2540	Andrew Patmos	60.00
A02607	Andrews, Emily	199.00
A01780	Animal Care Equipment	329.83
A01786	Animal Control Officers Assoc of NH	80.00
A01830	Anne's Country Florals, Inc.	480.00
A01907	Arc Source Welding Equipment &	1,482.20
A01954	Arlington Coal & Lumber Co	7,508.80
A01946	Armand, Michael	70.00
TV2576	Arvedon, David	202.67
A02606	Atlantic Closing & Escrow	2,304.86
A01979	Atlantic Tactical Inc	1,548.33
TV2621	Atlas Construction Manage, LLC	13.22
A02390.FIRE	Auto Zone	790.34
A02391.HWY	Auto Zone	87.08
A02390.FIRE	Auto Zone	106.34
A02391.HWY	Auto Zone	79.95
A02390.FIRE	Auto Zone	65.37
A02391.HWY	Auto Zone	50.49
A02390.FIRE	Auto Zone	699.87
A00245	Axon Enterprise Inc	35,462.30
B02923	B & H Industries	2,427.00
TV2561	B & H Oil Co Inc.	257.86
B00077	B & H Photo-Video	10,028.55
B00174	BAHR Sales Inc.	271.30
B00079	BBS Narcotics Enforcement Training	705.00
B02256	BROX Industries, Inc.	991,108.12
B02911	BSTS LLC	450.00
B00093	BTT Enterprises LLC	12.50
TV2569	Bailey Jr, Ed	233.00
TV2609	Baker, Jennifer	70.00
B00181	Ballard Mack Sales & Service Inc	35,143.94
B02918	Ballou, Ken	41.50
TV2265	Barbato, Sarah	70.00
B02916	Barrett, Charles	669.00
B00632	Batteries Plus Bulbs	329.20
B00635	Bauchman's Towing Inc.	1,940.00
B00639	Baxter Healthcare Corporation	223.00
B00083	BciCapital Inc	64,962.71
TV2596	Beaudoin, Aaron	341.50
TV2617	Bebis, Peter	80.00
TV2648	Bellisle James	26.30
TV2593	Bellisle Shannon	2,737.14

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C03084	CPTe-Nashua Inc	66.00
C03243	CSX Transportation Inc	225.00
C00195	Cahill, Thomas	419.36
C00256	Calibre Press	718.00
C00273	Camacho, Jaliyah	343.00
TV2677	Cameron, Rebecca	350.00
C00275	Camerota Truck Parts	31,156.88
TV2681	Cammarata, Carole	254.00
C04078	Campbell, Bruce M	160.00
TV2573	Campbell, Judy	244.00
C00299	Canavan, Ian	70.00
C00307	Candia Springs LLC	814.00
TV2571	Cannava, Sheila	224.00
C00335	Canobie Lake Park Corporation	8,436.00
C00339	Canon Solutions America, Inc.	428.75
W00151	Capital One	26,115.56
C00632	Carrot-Top Industries, Inc.	280.83
C04079	Carter, Ryan	75.00
TV2600	Carvalho, Kellie	70.00
C04073	Casella Waste Management of Mass	974,711.47
C00570	Cason IV Thomas	1,977.74
C04075	Cassin, Timothy	70.00
TV2590	Catalanotti, Angela	60.00
C00660	Cayot, David	1,530.00
C00799	Cellebrite Inc	5,250.00
C04076	Central NH Trailers & Equipment	5,150.00
C00796	CentralSquare Technologies LLC	27,262.24
C01043	Chadwick-BA Ross, Inc	20,378.28
C04071	Chamberlain, Patrick	65.00
C01059	Champa, Steven Robert	1,850.00
TV2639	Chaplin, Dennis	795.77
C01057	Chapman, Charles	625.00
C01232	Chartier, Cheryl	277.15
C01239	Checkmate Workforce Solutions	699.30
C01249	Chelmsford Auto Electric, Inc.	631.10
C04072	Chevalier, Dylan	2,121.38
C01268	Child Advocacy Center	5,000.00
C01605	Cialek, John	43.96
C01641.FIRE	Cintas Fire 636525	7,027.47
C01640.HWY	Cintas First Aid & Safety LOC#779	3,918.96
01661.CABLE	Citizens Bank	17.52
C01668.REC	Citizens Bank	350.48
C01663.FIRE	Citizens Bank	44.95
C01664.T	Citizens Bank	29.94
01661.CABLE	Citizens Bank	47.87
C01665.P	Citizens Bank	204.75
C01668.REC	Citizens Bank	430.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C01661.CABLE	Citizens Bank	56.94
C01665.P	Citizens Bank	493.77
C01663.FIRE	Citizens Bank	704.70
C01665.P	Citizens Bank	965.92
C01664.T	Citizens Bank	1,026.93
C01665.P	Citizens Bank	50.00
C01664.T	Citizens Bank	21.45
C01661.CABLE	Citizens Bank	447.00
C01663.FIRE	Citizens Bank	306.00
C01668.REC	Citizens Bank	171.37
C01665.P	Citizens Bank	93.16
C01668.REC	Citizens Bank	365.00
C01667.PW	Citizens Bank	848.00
C01664.T	Citizens Bank	30.00
C01663.FIRE	Citizens Bank	658.00
C01664.T	Citizens Bank	588.99
C01665.P	Citizens Bank	57.79
C01664.T	Citizens Bank	270.00
C01663.FIRE	Citizens Bank	246.25
C01661.CABLE	Citizens Bank	11.98
C01665.P	Citizens Bank	849.51
C01663.FIRE	Citizens Bank	206.85
C01661.CABLE	Citizens Bank	61.95
C01664.T	Citizens Bank	254.00
C01661.CABLE	Citizens Bank	107.57
C01665.P	Citizens Bank	1,883.64
C01664.T	Citizens Bank	76.34
C01663.FIRE	Citizens Bank	93.49
C01665.P	Citizens Bank	1,586.67
C01663.FIRE	Citizens Bank	570.48
C01665.P	Citizens Bank	985.62
C01664.T	Citizens Bank	105.00
C01665.P	Citizens Bank	542.95
C01668.REC	Citizens Bank	1,596.76
C01664.T	Citizens Bank	165.00
C01663.FIRE	Citizens Bank	339.91
C01664.T	Citizens Bank	180.00
C01668.REC	Citizens Bank	135.15
C01664.T	Citizens Bank	290.00
C01668.REC	Citizens Bank	26.25
C01664.T	Citizens Bank	89.94
C01663.FIRE	Citizens Bank	162.11
C01664.T	Citizens Bank	40.00
C01663.FIRE	Citizens Bank	323.00
C01664.T	Citizens Bank	495.00
C01665.P	Citizens Bank	30.00
C01663.FIRE	Citizens Bank	165.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C01664.T	Citizens Bank	150.00
C01663.FIRE	Citizens Bank	5,889.10
C01665.P	Citizens Bank	183.14
C01668.REC	Citizens Bank	64.99
C01665.P	Citizens Bank	413.76
C01664.T	Citizens Bank	1,188.00
C01665.P	Citizens Bank	54.99
C01668.REC	Citizens Bank	293.78
C01663.FIRE	Citizens Bank	55.00
C01664.T	Citizens Bank	518.64
C01665.P	Citizens Bank	494.28
C01663.FIRE	Citizens Bank	413.89
C01665.P	Citizens Bank	17.27
C01661.CABLE	Citizens Bank	18.18
C01663.FIRE	Citizens Bank	953.76
C01661.CABLE	Citizens Bank	450.00
C01663.FIRE	Citizens Bank	240.70
C01667.PW	Citizens Bank	501.80
C01665.P	Citizens Bank	137.36
C01664.T	Citizens Bank	270.00
C01665.P	Citizens Bank	29.97
C01668.REC	Citizens Bank	81.57
C01663.FIRE	Citizens Bank	761.94
C01664.T	Citizens Bank	400.00
C01665.P	Citizens Bank	1,023.00
C01661.CABLE	Citizens Bank	32.00
C01664.T	Citizens Bank	206.91
C01665.P	Citizens Bank	442.40
C01663.FIRE	Citizens Bank	357.00
C01664.T	Citizens Bank	210.23
C01665.P	Citizens Bank	204.27
C01664.T	Citizens Bank	30.00
C01661.CABLE	Citizens Bank	600.78
C01665.P	Citizens Bank	44.97
C01668.REC	Citizens Bank	115.95
C01663.FIRE	Citizens Bank	230.00
C01661.CABLE	Citizens Bank	298.93
C01667.PW	Citizens Bank	265.57
C01664.T	Citizens Bank	219.00
C01665.P	Citizens Bank	27.93
C01664.T	Citizens Bank	0.00
C01665.P	Citizens Bank	39.90
C01661.CABLE	Citizens Bank	212.72
C01664.T	Citizens Bank	48.00
C01663.FIRE	Citizens Bank	408.00
C01664.T	Citizens Bank	173.13
C01663.FIRE	Citizens Bank	298.35

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C01665.P	Citizens Bank	607.39
C01668.REC	Citizens Bank	1,102.15
C01663.FIRE	Citizens Bank	-754.00
C01664.T	Citizens Bank	29.94
C01661.CABLE	Citizens Bank	150.32
C01665.P	Citizens Bank	173.68
C01668.REC	Citizens Bank	35.00
C01665.P	Citizens Bank	319.99
C01664.T	Citizens Bank	273.75
C01665.P	Citizens Bank	64.95
C01661.CABLE	Citizens Bank	6.99
C01665.P	Citizens Bank	748.96
C01663.FIRE	Citizens Bank	1,709.80
C01661.CABLE	Citizens Bank	22.75
C01665.P	Citizens Bank	47.92
C01661.CABLE	Citizens Bank	659.88
C01665.P	Citizens Bank	115.76
C01664.T	Citizens Bank	30.00
C01665.P	Citizens Bank	275.00
C01663.FIRE	Citizens Bank	50.00
C01668.REC	Citizens Bank	630.00
C01665.P	Citizens Bank	18.47
C01664.T	Citizens Bank	270.00
C01665.P	Citizens Bank	30.00
C01663.FIRE	Citizens Bank	136.37
C01661.CABLE	Citizens Bank	659.88
C01663.FIRE	Citizens Bank	246.65
C01665.P	Citizens Bank	220.61
C01663.FIRE	Citizens Bank	752.80
C01668.REC	Citizens Bank	36.00
C01665.P	Citizens Bank	108.50
C01668.REC	Citizens Bank	373.00
C01663.FIRE	Citizens Bank	296.28
C01661.CABLE	Citizens Bank	-6.99
C01663.FIRE	Citizens Bank	33.07
C01665.P	Citizens Bank	781.42
C01664.T	Citizens Bank	960.00
C01665.P	Citizens Bank	303.15
C01663.FIRE	Citizens Bank	429.99
C01665.P	Citizens Bank	642.53
C01661.CABLE	Citizens Bank	93.89
C01663.FIRE	Citizens Bank	138.29
C01664.T	Citizens Bank	29.94
C01665.P	Citizens Bank	71.88
C01663.FIRE	Citizens Bank	938.59
C01668.REC	Citizens Bank	100.00
C01663.FIRE	Citizens Bank	993.75

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C01664.T	Citizens Bank	89.94
C01668.REC	Citizens Bank	235.00
C01663.FIRE	Citizens Bank	164.60
C01661.CABLE	Citizens Bank	659.88
C01665.P	Citizens Bank	2.00
C01663.FIRE	Citizens Bank	231.92
C01664.T	Citizens Bank	124.03
C01665.P	Citizens Bank	675.11
C01663.FIRE	Citizens Bank	157.40
C01668.REC	Citizens Bank	774.75
C01663.FIRE	Citizens Bank	946.00
C01664.T	Citizens Bank	954.57
C01668.REC	Citizens Bank	742.40
C01665.P	Citizens Bank	49.84
C01667.PW	Citizens Bank	375.00
C01664.T	Citizens Bank	30.00
C01665.P	Citizens Bank	957.16
C01664.T	Citizens Bank	470.00
C01665.P	Citizens Bank	978.54
C01663.FIRE	Citizens Bank	1,700.59
C01665.P	Citizens Bank	657.11
C01663.FIRE	Citizens Bank	358.23
C01668.REC	Citizens Bank	117.66
C01663.FIRE	Citizens Bank	1,628.46
C01665.P	Citizens Bank	279.00
C01663.FIRE	Citizens Bank	711.69
C01665.P	Citizens Bank	358.40
C01668.REC	Citizens Bank	226.94
C01664.T	Citizens Bank	29.94
C01671	City of Boston	1,000.00
C00101	City of Nashua	2,250.00
C00070	CivicPlus LLC	7,293.00
C01578	Clarenbach, Brian	383.58
C01701	Clarke, Daniel	366.02
C01702	Clarke, Daniel J.	435.00
C01739	Clear Air LLC	900.00
TV2598	Clear, Rachael	70.00
C04080	Clement, Susan	194.03
TV2645	Clifford, Erin	35.00
C01748	Clinical 1 Home Medical	1,151.58
C01974	Cohen Closing & Title, LLC	3,636.05
C02225	Collins, Sylvie L.	6,231.00
TV1255	Collins, William	147.76
C00023	Column Software PBC	1,396.72
C02333	Comcast	26,981.34
C02341	Commission of Accreditation For Law	4,670.00
C02349	Commonwealth Zoological Corporation	2,503.85

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
C02342	Commonwealth of Massachusetts	15.70
C02448	CompX Security Products, Inc.	3,680.45
C04069	Concerns of Police Survivors, Inc	350.00
C02508	Concord Nissan Inc	500.00
C02504	Concrete Systems Inc.	4,898.00
C02522	Conlon, Martin	65.00
TV2614	Connelly, James	76.50
C02649	Consolidated Communications	64,743.41
C02652	Consolidated Utility Equipment Svc.	118.00
C02763	Continental Paving Inc.	1,450,203.61
C02775	Control Technologies, Inc. NH	4,368.00
TV2655	CoreLogic Recovery Dept	8,412.37
C02926	CoreLogic Tax Service	45,077.68
C02936	Cornell Consultants LLC	6,500.00
C02956	Costa, Matthew	287.95
C03050	Country Brook Farms	770.00
C03074	Couronis, Jim	345.00
TV2217	Courounis, Eric	408.91
C03081	Couturier, Tom	375.00
C01395	Creative Product Sourcing, Inc.	1,483.17
C03129	Crisp Contracting, LLC.	3,500.00
C02922	Critical Knowledge Inc	21,816.00
C03135	Crocker Jr., David A	792.00
C04074	Crosby, Michael	45.00
TV2585	Crowell, Sheridan	63.77
C04070	Crowley, James	90.00
C03605	Curtis Hydraulics	2,556.13
C04059	CyberReef Solutions Inc	6,640.08
C04077	Cyr Lumber Company	274.32
D00070	D & R Towing Inc.	700.00
TV2674	D'Ettore, Geraldine	108.28
D02125	DHR Fabrications LLC	7,250.00
D00093	DRI Refrigeration LLC	1,576.00
D02121	Daigle Law Group LLC	795.00
D00385	Dana Drive LLC	6,990.00
D00405	Daniel Webster Council, Inc.	180.00
TV2547	Daniels, Nina	862.77
TV2624	Day, Nick	80.00
D00525	Delos Reyes, Sarah	229.94
D02122	Delta Electric LLC	1,270.00
D00547	Demanche, Jon	179.85
D00557	Dennis K. Burke, Inc.	288,854.21
D02124	Dennison Lubricants Inc	816.00
TV2606	Dept. of Commerce	35.80
TV2457	Deveney, Jessica	80.00
D00630	Dhima, Elvis	624.79
D02123	DiMarino JR, Paul Edward	90.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
D00862	DiTommaso, Mark	711.00
D02120	Difranza, Ryan	320.00
D00780	Dig Safe System, Inc.	7,061.10
TV2549	Dion, Joseph & Kristin	169.49
D00848	Dionne, Tad	132.80
D00883	Doherty, Ronald G.	1,020.00
TV2591	Dolan, Megan	60.00
D00881	Donahue, Daniel	523.54
D00890	Donahue, Tucker & Ciandella, PLLC	2,493.25
D00980	Donald Provencal	1,705.00
D00897	Donovan Equipment Co., Inc.	2,188.43
D00899	Donovan Spring Co., Inc.	18,772.08
D00965	Dowgos, John	435.00
D00975	Downey, Jason	269.27
TV2594	Downie, Barbara	17.29
D01046	Draper, Dana C.	230.00
D01298	Drummond Woodsum & MacMahon	56,007.05
D01336	DuBois & King, Inc.	20,005.82
D01315	Dube, Steve	420.73
TV2671	Dudley, Mary	111.00
D02005	Durham, Calvin P.	935.00
D08718	Durham, Jacoby	129.00
TV2647	Dwarkamai Inc	2,410.37
E00736	ESRI	6,200.00
E00009	Earl, Robert A.	880.00
E00061	Eastern Industrial Automation	4,294.48
E00069	Eastern Minerals, Inc.	191,840.92
E00106	Eaton, Gail	8,781.00
F00355	Education Specialty Publishing LCC	420.00
E00161	Edwards, Josh	222.95
E00200	Electric Light Company	28,599.00
E00221	Elite K-9, Inc.	498.10
TV2536	Elizabeth Bakala	439.94
E00330	Emblem Enterprises Inc.	365.22
E00336	Embroidery Creations	3,501.00
E00363	Emergency Service Marketing Corp	660.00
E00878	Energy North Incorporated	11,924.50
E00879	Energy Systems Holdings Inc	87,939.50
E00445	Enos, Francis	563.11
E00493	Entropy Technologies LLC	975.00
E00515	Equipment East LLC	31,865.23
TV2602	Estate of Carol Nowak	17.29
TV2558	Estate of Sandra Norwood	33.79
E00759	Everett J. Prescott, Inc.	54,215.78
E00764	Eversource Energy	93,717.91
E00765	Eversource Energy	185.00
E00764	Eversource Energy	51,602.12

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
E00765	Eversource Energy	75.00
E00764	Eversource Energy	115,663.31
E00765	Eversource Energy	318.00
E00764	Eversource Energy	171,371.29
E00765	Eversource Energy	370.00
E00764	Eversource Energy	54,979.29
F00080	F.B. Hale	1,050.00
F00120	F.W. Webb Company	9,540.79
F00177	FAST Rescue Solutions LLC	2,111.00
F00153	FBI - LEEDA	4,770.00
F01643	FC2 Owner LLC	1,985.00
F00760	FLEETPRIDE	1,092.21
G01430	Family Promise of Southern NH	3,000.00
F00140	Faulkner, Jeremy	435.00
TV2623	Fauteux, Marc & Mary	244.29
TV2516	Fazio, Nick	34.05
F00200	Federal Express Corporation	67.75
F01924	Fiato, Michael A	120.00
F00298	Fimbel Paunet Corp	460.80
F00308	Fire Alarm & Saftey Technologies	1,807.00
F00365	Fire Tech & Safety of N.E.	1,849.00
F00340	Firehouse Magazine	42.00
F00367	Firematic Supply, Inc.	1,051.27
F00421	First Student Inc.	11,392.50
F00422	FirstLight	22,046.33
F00426	Fisette Small Engine	7,872.07
F00427	Fisher Auto Parts	4,435.09
TV2546	Flanagan, Mimi	2,316.72
F00762	Fleet Ready Corporation	603.75
F00761	Fleetmasters Sales & Service LLC	13,019.18
F01925	Fluent Information Mangement System	4,000.00
F01923	Flynn, Lawrence J III	135.00
F00854	Flynn, Matthew	300.00
F01921	Fopiano, Emma	75.00
F01016	Ford of Londonderry	35,541.58
F01024	Foremost Promotions	2,613.48
F01101	Fox Valley Technical College	625.00
F01103	Francis R Fox Jr	1,100.00
F01162	Francisco, Max	523.00
F01190	Franklin Paint Co., Inc.	6,389.85
TV2638	Freedom Mortgage	5,630.24
F01922	Friends of Benson Park	143.00
TV2632	Frisbie, Kim	2,585.64
F01774	Full Circle Forestry, LLC	4,800.00
C03000	Fuss & O'Neill Inc	251,397.96
G00060	GFWC - Hudson Jr. Woman's Club	1,371.00
G01351	GSPW Inc.	3,495.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
G00168	Gagne, Helen Marie	1,509.00
G01952	Gagnon, Derek	90.00
G00378	Garaventa USA, Inc.	840.00
TV2657	Gargan, Joseph	161.54
G00348	Gate City Electric LLC	0.00
G00359	Gate City Fence Company, Inc.	15,855.75
G00363	Gateways Community Services	2,000.00
G00500	General Code Publishers	2,705.00
G00742	George R Cairns and Sons, Inc.	67,500.00
C03121	George S Coyne Chemical Co Inc	7,975.40
G00746	Girard, Corey	533.94
G00749	Glaser, David	729.60
G00775	Global Equipment Co Inc	974.70
G00767	Global Public Safety LLC	34,828.63
TV2663	Golden, Michael a& Tammie	2,388.36
G00831	Gosselin, Ethan	157.00
G00875	Govconnection, Inc.	39,551.38
G01956	Gracie Global LLC	1,200.00
TV2622	Gradert, Benjamin	982.43
G01954	Graeber, Gordon	165.32
G01257	Grainger	2,143.55
G01886	Grand Rental Station	1,215.50
G01335	Granite State Glass	48,832.89
G01955	Granite State Kempo	785.51
G01343	Granite State Police Career	3,176.00
G01354	Granite State Sewer & Drain Cleanin	615.00
G01951	Granite State Teamsters	385.00
G01953	Graves, Elaine J	234.00
TV0136	Gray MacNeil, Ellen	139.63
G01431	Greater Nashua Mental Health Center	9,000.00
G01470	Green Mountain Partners	1,375.00
G01437	Greenman Pedersen, Inc.	12,357.50
G01480	Greenwood, Timothy	138.95
G01489	Gregory A Miller	1,200.00
G01733	Groth, Brian	82.52
G01333	Guertin, Robert	1,000.00
H01227	HP Fairfield, LLC	4,078.23
H00115	Haernick, Dennis	324.92
H00172	Hallmark Emblems Inc	231.28
H00428	Harbor Care, Inc.	5,000.00
H06405	Harcros Chemicals Inc.	9,649.87
H00450	Harold Estey Lumber, Inc.	2,768.00
H00522	Harris Computer Systems	56,057.10
H00510	Harris, Steve	360.00
H00531	Harrison Shrader Enterprises, LLC	5,555.00
H00534	Hayes Pump Inc	291,802.00
H05544	Haywood Associates	6,927.21

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
H00565	HealthTrust	3,973,103.70
H00567	Hebert, David	247.50
H02574	Heffernan, Scott	90.00
H02576	Henley, Thomas	70.00
H02573	Hermosillo, Jessica & Richard	50.38
TV2651	Hernandez, Paula	360.00
H06222	Higgins Office Products, Inc.	6,481.17
TV2359	Hilchey, Anne Marie	4.00
H00677	Hillsborough County Chiefs of	50.00
H00678	Hillsborough County Treasurer	64.49
H00855	Hillsborough County Treasurer	42.63
H00678	Hillsborough County Treasurer	202.89
H00855	Hillsborough County Treasurer	34.63
H00678	Hillsborough County Treasurer	33.26
H00855	Hillsborough County Treasurer	4.00
H00854	Hillsborough County Treasurer	4,377,071.00
H00678	Hillsborough County Treasurer	13.26
H00855	Hillsborough County Treasurer	107.26
H00678	Hillsborough County Treasurer	63.15
H00855	Hillsborough County Treasurer	22.00
H00678	Hillsborough County Treasurer	75.78
H00855	Hillsborough County Treasurer	83.26
H00678	Hillsborough County Treasurer	25.26
H00855	Hillsborough County Treasurer	51.27
H00678	Hillsborough County Treasurer	20.63
H00855	Hillsborough County Treasurer	10.00
H00678	Hillsborough County Treasurer	227.68
H00855	Hillsborough County Treasurer	22.00
H00678	Hillsborough County Treasurer	0.00
H00855	Hillsborough County Treasurer	92.16
H00678	Hillsborough County Treasurer	194.24
H00855	Hillsborough County Treasurer	24.64
H00678	Hillsborough County Treasurer	413.47
H00855	Hillsborough County Treasurer	40.88
H00678	Hillsborough County Treasurer	75.44
H00855	Hillsborough County Treasurer	39.92
H00864	Hillyard	6,098.51
H01021	Home Depot Credit Services	20,734.05
H010552	Home, Health & Hospice Care	10,000.00
TV1873	Hope, Patricia	6.00
H01350	Hudson Animal Hospital, Inc.	3,403.42
H01445	Hudson Chamber of Commerce, Inc.	775.00
H01449	Hudson Community Food Pantry	7,000.00
H01480	Hudson Firefighter's Relief	658.82
H01481	Hudson Fish & Game Club Inc	500.00
C01993	Hudson Mobile Estates	535.00
H01754	Hudson Police Employee Association	24,000.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
H01756	Hudson Police Relief Association	530.00
H01755	Hudson Police, Fire and	11,298.00
H01838	Hudson Quarry Corp.	5,485.39
H01950	Hudson School District	49,433,012.00
H02200	Hudson Trophy Company	660.00
H02250	Hudson True Value Hardware	14,939.85
H02575	Human Resources Time Mangement LLC	5,400.00
H02577	Huse Road Entertainment LLC	1,315.06
H02562	Hussey, Kevin, Jr.	154.40
I00805	IACP - Membership	380.00
I00025	IAFC	230.00
D00868	IIA Lifting Services Inc	6,962.63
I00195	IPMA Assessment Services	890.00
I00870	IWorQ Systems Inc	6,000.00
I08013	Ideal Office Solutions	4,600.00
I00189	Impact Fire Services LLC	3,364.10
I00200	Imperial Bag & Paper Co LLC	4,207.41
I00344	In the Line of Duty	995.00
I00290	Independent Electric Supply	51.24
I00035	Inderbitzen, Paul	251.36
I00755	Industrial Protection Services, Inc	26,659.65
I00758	Industrial Traffic Lines, Inc.	72,602.74
I00759	Infantino, Scott	2,765.00
I00797	Innovative Surface Solutions	6,041.00
I00806	International Code Council, Inc.	160.00
I00820	International Systems Consultants,	88,310.21
I00842	Intoximeters	235.75
I00841	Invoice Cloud Inc	150.00
I00900	Irwin Marine	1,147.84
TV2669	Izzo, John	30.41
J00100	J. S. Towing Connection	70.00
J00094	J.P. & Sons Inc	600.00
J00199	JAS Industries LLC	9,509.89
J00796	JET Public Safety Training Inc.	475.00
TV2608	JNS Hudson LLC	1,495.29
J00105	JWC Environmental Inc	26,605.36
TV2552	Jackson, Beverly	242.00
J00161	Jacques, Jimmy	65.00
J00175	Janitech, Inc.	2,450.00
J00400	Jefferson Solutions, Inc.	4,200.00
TV2542	Jen Baer	140.00
TV2612	Jennco Realty	108.99
TV2541	Jennifer Lavoie	60.00
TV2595	Joe & Shelly Huelsman	121.78
J01636	John Hoadley and Sons	15,401.16
J00964	Johnson Jr, Robert	285.00
J00968	Johnson's Electric Supply Inc	11,825.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
J00963	Johnson, Michael	536.61
J01350	Jones & Bartlett Learning	1,909.99
J01495	Jordan Equipment Co.	15,249.90
J01561	Joy Car Wash LLC	199.00
TV2641	Judd, Lorraine	79.00
J01634	Justice Clearinghouse, LLC	950.00
K00018	K & M Developers, LLC	7,909.20
K01293	KT Cycles LLC	2,880.73
K00036	Kaeser & Blair Inc	1,189.52
N03588	Kamco Lock Solutions	2,846.00
TV2635	Kanan, Lawrence	13.20
K01391	Kangar, Ulysses	224.00
K00064	Kansas State Bank	128,380.15
K00067	Kase Printing, Inc.	11,068.35
TV2572	Kazlouskas, Gail	112.00
K00105	Keach - Nordstrom Associates, Inc.	3,541.78
K00013	Keegan B Demers	2,400.00
TV2557	Kelly, Patrick	130.00
K00415	Kenison, Bruce A.	65.00
TV2627	Kennedy and Moore Power Svcs	1,261.00
TV2584	Khurana, Pulkit	130.00
K00997	Kimball Midwest	5,989.15
K01155	Kirkland, Donald	39.95
K01242	Knee, Louise L	9,731.25
TV2568	Kovalchek, Nancy	112.00
K01279	Kraft Power Corp	8,502.07
TV2565	Krasinski, Alyssa	60.00
K01326	Kriscivnas, Jaclyn	248.00
L00279	LCI Global LLC	1,003.08
L00045	LHS Associates, Inc.	35,074.80
L03496	LMLLAMB LLC	15,435.90
TV2553	LaCharity, David	79.00
L03498	LaRiviere, Daniel R	7,000.00
L00236	LaRiviere, Erika	110.80
L00105	Laffin, Jill	5.75
TV2583	Laganas, Kelly	60.00
L00150	Lambert, Cody	300.00
L00175	Lamonica, Tony	120.00
TV2618	Lang, Elliot	1,297.65
L03495	Lansing Building Products LLC	1,961.79
L00250	Largo Communications	590.00
L03499	Laskey Warren	2,475.00
L00284	Lavacchia, James	44.89
TV2619	Lazdowski, Kenneth	28.27
L03501	Lebor, Adam	60.00
L03497	Ledoux, Richard Roy	74.50
L00455	Leone, John	49.56

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2666	Lereta LLC	669.74
TV2567	Lestock, Kristen	60.00
L00511	Levesque, Kyle	901.92
L00530	Lewis, Mike	247.95
L00410	LexisNexis Matthew Bender	3,800.29
L00411	LexisNexis Risk Solutions	2,400.00
L00700	Liberty Utilities	68,710.04
L00579	Life Safety Fire Protection Inc	2,055.00
L03500	Liriano Ortiz, Freddy Rafael	265.70
TV2562	Lombardi, Cara	60.00
TV2649	Lowe Ronald	26.72
L02275	Lowes	3,656.05
M00055	M & M Electrical Supply Co.	316.92
H01737	M & M Francoeur & Sons, LLC	3,957.00
M00040	M. B. Maintenance, Inc.	8,047.50
M00282	MAG Retail Holdings-FFD LLC	5,000.00
M00020	MB Tractor & Equipment	10,057.48
M01495	MHQ	42,965.32
M00138	MIKE MCDONALD	2,500.00
M02020	MRDM Inc	771.00
T01357	MUVZ, Inc	256.82
M00183	Mach 5 Group	40,713.34
TV2653	Madden, John	35.85
TV2611	Mahoney, Michael & Michelle	1,420.81
M00315	Maine Association of	40.00
M00317	Maine Oxy/Spec Air	1,388.23
M00337	Mallen, Michael	1,319.01
M00356	Mammoth Lumber	606.00
TV2601	Mangano, Kelley	70.00
TV2563	Manglik, Ankit	60.00
M00522	Marcotte, Alan	20.24
M00740	Marshall & Swift	1,275.15
TV2597	Martel, David	120.00
M03818	Martin, Brian H	435.00
TV2582	Martin, Jessica	60.00
M00765	Massachusetts Municipal Association	775.00
M01093	Max Properties LLC	1,636.00
M01078	Maynard & Lesieur, Inc.	42,309.83
B01257	Mazur, Brenden	600.00
TV2570	McCarthy, Maureen	112.00
TV2613	McDaniel, William	25.00
TV2555	McDermott, William	17.29
M01187	McElhinney, Steven	1,383.00
M03823	McInnis, Francis	272.90
M02408	McKean, Marie	2,000.00
M02406	McNally, Robert	300.00
M03822	McTaggart, Teagan	615.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2625	Mclain, Scott	20.82
TV2142	Meals on Wheels	3,835.00
M01272	Megowen, Rachelle	631.61
M01296	Mel's Funway Park, LLC	4,803.75
M02407	Melanson, Dennis J	65.00
TV2564	Mellino, Candace	60.00
C01251	Melpport LLC	34,009.84
M03821	Merakai LLC	1,820.00
M01412	Merrill, Tyler	599.95
M01435	Merrimack Valley Youth	1,150.00
M01477	Merry Maids of New Hampshire	13,195.00
M01478	Metals Treatment Technologies, LLC	31,500.00
TV2652	Meyer, Elizabeth	193.50
TV2650	Meyer, Stephen	30.00
M01650	Mill Metals Corporation	1,222.00
M03819	Miller, Halle	370.00
M01647	Miller, Halle	120.00
M01667	Minuteman Press	11,513.37
M01672	Mission Communications LLC	4,087.80
I00150	MissionSquare Retirement	411,784.04
M01710	Monadnock Mountain Water, Inc.	1,761.65
M01708	Monarch Plumbing & Heating LLC	255.00
TV2539	Monica Pacheco	120.00
TV2644	Montagne Powers	420.00
M03820	Morales, Tom	120.00
M01742	Moreau, Nathan S.	13,382.55
M01783	Morris, Michael J	4,800.00
M01687	Mortenson, Clark	294.00
M01775	Mortimer Jr, Paul W	951.77
M01782	Morton, Colby	220.90
M01915	Motorola Solutions, Inc.	12,748.96
M01902	Motorola Solutions, Inc.	302,343.86
TV2535	Mozzer, Marcio	63.44
M02267	Municipal Management Assoc. of NH	150.00
M02285	Municipal Resources, Inc.	28,157.58
M02329	Murphy, Dennis J	1,245.00
M02229	Murthy, Supriya	176.00
TV2537	Myong S Chaw	1,423.70
N04957	N.E. Div. of the International	300.00
N02368	NE NEOA	1,510.00
N02392	NE Security Shredders	1,125.00
N02425	NE State Police Info Net	200.00
N00051	NFPA	359.45
N00052	NFPA	175.00
N00051	NFPA	1,725.00
N02570	NH Assoc. of Assess. Officials	155.00
N02575	NH Assoc. of Chiefs of Police Inc	953.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
N02590	NH Assoc. of Conserv. Commissions	1,050.00
N02606	NH Assoc. of Fire Chiefs	300.00
N02620	NH Bar Association	1,837.00
N02785	NH City & Town Clerks Assoc.	20.00
N00060	NH DHHS	5,200.00
N02888	NH Depart of Revenue Administration	25.00
N02899	NH Department of Environmental Svcs	450.00
N02991	NH Fire Prevention Soc. IAAI	160.00
N03036	NH Fisher Cats	1,584.00
N03040	NH GFOA	105.00
N03110	NH Health Officers Assoc	285.00
N03090	NH Lakes Association	100.00
N03174	NH Local Welfare Admin. Assoc	60.00
N03226	NH Municipal Bond Bank	1,630,011.40
N03215	NH Print & Mail Services	89,072.62
N03396	NH Public Works Association	50.00
N03551	NH Retirement System	4,804.74
N03679	NH Tax Collectors' Assoc	80.00
N03702	NH Youth Lacrosse Assoc.	165.00
N02661	NHBOA	445.00
N00071	NHCTCA - Conference 2023	205.00
N00057	NHLEAP	175.00
N00065	NHTCA/NHCTCA Joint Certification Pr	260.00
N04383	NJ Criminal Interdiction LLC	498.00
N00102	NRAAO	40.00
N01000	NRPC	49,608.90
N01038	NRSWMD	16,464.46
N05000	NV5 Geospatial Inc	34,000.00
TV2670	Nadeau, David	1,068.00
N05002	Nashua Ice Skating Corporation	275.00
N00925	Nashua Outdoor Power	0.00
N01075	Nashua Soup Kitchen & Shelter, Inc.	7,500.00
N00403	Nashua Transit System	28,490.00
N00400	Nashua Waste Water Sewer Services	847,193.75
N01225	National Association of	575.00
N01848	National Pen Corporation LLC	859.95
N01890	National Tactical Officers Assoc	1,555.00
N02456	Neff, Jered	563.24
N02150	Neptune, Inc.	9,586.84
N02172	Neverett's Sew & Vac	105.65
N02339	New England Fire Investigation	2,385.00
N02352	New England Infrastructure, Inc.	178,330.84
N02354	New England Kenworth	541.50
N02355	New England Trauma Services LLC	1,328.13
N03228	New Hampshire Municipal Association	25,740.00
TV2605	New Hampshire State Treasury	1,064.34
N03627	New Hampshire Sustainable	250.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
N05001	Nicholson, Ronald	90.00
N04869	Nicole L Sawyer, PsyD, PLLC	9,600.00
N05003	North Atlantic Mangement	1,475.00
N04870	North Shore Home Energy LLC	80,660.00
N04876	NorthPoint Const Mgmt LLC	4,036,562.00
N04999	Nutfield Publishing LLC	76.50
O00330	O'Keefe, Michael	120.00
TV2636	O'Leary, Dennis	23.31
O00561	O'Reilly Auto Parts	6,274.65
O00230	Office Alternatives LLC	398.00
TV2603	Office of Indiana Attorney General	22.24
TV2604	Office of State Tresurer	491.90
O01040	Ogiba, Jeffrey	0.00
O00345	Old Home Days Committee	4,100.00
O00462	Omni Services, Inc.	2,889.00
O00548	One Hour Martinizing	4,942.00
O00555	One Stop Auto Body, Inc.	12,346.57
O00566	Operation Care For Troops	2,000.00
O00575	Orchard Hill Greenhouses	1,506.00
O01335	Owl Stamp Company, Inc.	296.70
P00575	PFFH	50,336.00
P02301	PHH Mortgage Services	3,234.43
P01228	PPT Holdings I, LLC	2,282.64
P02296	PVP Communications	4,663.00
P02302	Page Street Leasing LLC	7,460.00
P00161	Paquette, James	2,790.14
TV2551	Parent, Candace	79.00
P02297	Parkhurst, Danielle	60.00
TV2676	Pashos, Dimitra Zacharaki	60.00
P00196	Pat McCarthy Productions Inc	1,800.00
TV2616	Patterson, Christina	65.00
TV2660	Patterson, Richard & Molly	299.04
P00249	Peabody Supply Company, Inc.	1,750.51
P00300	Pelmac Industries, Inc.	15,795.00
P01943	PennCare, Inc	5,280.00
P00360	Pennichuck Water	885,649.16
TV2559	Pennymac Loan Services	3,562.93
P00350	PeopleFacts, LLC	44.56
P00488	Pervere, Christopher	300.00
P00538	Peter DeSalvo Contracting	4,625.00
P00543	Peterson, Christina	675.17
TV2574	Peterson, Collette	7,345.00
P00544	Peterson, Connor	1,864.50
P00545	Peterson, Ed	1,630.00
P00546	Peterson, Riley	1,888.00
P00569	Petroleum Equipment Service of	2,168.35
P00560	Petty Cash - Finance Dept	585.13

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2021 through June 30, 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
P00565	Petty Cash - Fire Dept	406.23
P00555	Petty Cash - Police Dept	83.03
P00654	Picard, Steve	43.54
TV2581	Pichardo, Dameuris	60.00
P00673	Pinard Waste Systems	1,233,431.51
P00713	Pinnacle TCI, LLC	1,015.00
P01998	Pinnell, Benjamin	564.00
P02299	Pinnell, Olivia	210.00
TV2314	Pinsonneault, Brian	150.00
TV2372	Pinsonneault, Brian	33.80
P00730	Pioneer Automotive	75.00
P02300	Pioneer Tree Service LLC	4,600.00
R00511	Pitney Bowes Bank Inc	600.00
R00510	Pitney Bowes Bank Inc	20,000.00
R00511	Pitney Bowes Bank Inc	600.00
R00510	Pitney Bowes Bank Inc	28,000.00
R00511	Pitney Bowes Bank Inc	1,237.02
P00851	Pitney Bowes Global Financial	1,911.06
P00852	Pitney Bowes Inc	858.85
P01053	Plodzik & Sanderson, P.A.	33,480.00
P01088	Poles Automotive Service Center	33,328.56
P01091	Police Legal Sciences, Inc.	1,080.00
P02298	Pooler, Sarah	900.00
P02295	Positive Promotions	585.10
P01941	PowerDMS, Inc.	10,627.98
TV2550	Powerhouse Retail Services	150.00
P01232	Presentation of Mary Academy	787.50
P01254	Primex	625,997.00
P01329	Pro-Vision Automotive LLC.	3,725.42
P00040	Professional Fire Fighters of NH	17.31
P01263	Professional Firefighters of Hudson	718.74
P01271	Professional Vehicle Corporation	3,261.00
P01310	Provenal, Toby	150.00
TV2578	Provencher, David & Vicki	40.04
TV0968	Putnam, Debra Ann	472.20
Q00045	Qualification Targets, Inc.	313.29
Q00175	Quill Corporation	3,479.30
R01605	R&D Investigative Support Specialist	255.00
R00025	R.B. Allen Co., Inc.	5,762.00
R00069	R.C. Welding LLC	1,100.00
R00079	R.H. White Construction Co., Inc.	361,031.20
R01751	RNC Realty, LLC	20.51
R00253	Radio IP Software, Inc.	1,588.03
R00403	Ready Refresh	3,668.71
R01752	Recore Trading Co LLC	122.50
R00415	Red Brick Clothing Company	3,635.60
R00427	Regis Earth Products	2,684.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2021 through June 30, 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
R00458	Rego Consulting Corporation	15,000.00
R00446	Relyco Sales, Inc.	230.06
R01753	Revel Enterprises LLC	6,589.38
TV2548	Reynolds, Colin	70.09
R00539	Rich, Gregory	324.50
R00553	River Valley Girls Basketball Leag	600.00
R01754	Rivera, Daniel	225.00
TV2659	Rivera, Justo	175.00
R00580	Rivera, Wenceslaou	900.00
R00631	Robotronics Inc	788.00
R01755	Rockingham Truck Repair LLC	1,630.75
TV2592	Rodrigues, Joaquin	19.80
R00900	Roller Kingdom	4,050.00
R01050	Rotast, Michael	163.69
R01229	Royal Tours LLC	77,687.00
TV2642	Rozzi, Erik	1,000.00
TV2631	Russell, Jane	3,641.56
S00616	SFC Engineering Partnership, Inc.	2,000.00
TV2538	SJL Properties	21.82
A01905	SOLitude Lake Management LLC	18,910.00
S03598	SRS Petroleum Services Corp.	801,900.00
TV2629	SUNRUN	2,021.89
S00171	Safe Kids Worldwide	95.00
S00192	Safety-Kleen Systems, INC.	163.00
S00260	Salvation Army	1,000.00
S00292	Sanders Searches LLC	1,578.75
S00303	Sansoucy PE LLC, George E.	37,405.00
S00291	Santander Bank N A	448,836.17
TV2586	Santomassimo, Cody	130.00
TV2633	Santorelli, Carmela	18,995.63
S03603	Saplacor	984.67
S03597	Saxton, Brandon	11,625.00
TV2554	Scadova, Donna	79.00
S01015	Schreib, James	120.00
TV2664	Schubert, Patricia	4,245.84
TV2580	Shank, Brittney	145.70
TV2479	Shawn R. Flanders, Trustee	2,205.02
S00660	Sheepdog Guardian Consulting, LLC	50.00
S03600	Sherman, Edgar	537.50
S00899	Shevlin, Keith	2,685.00
S03607	Shift Consulting & Counseling LLC	900.00
S03602	Shoemaker, Paul	2,000.00
S00910	Showtime Computers & Supplies	99.95
S00942	Silver, Andrew	957.51
S00940	Simons Uniforms	5,785.50
S00931	Simons, Glenn	505.00
S01033	SiteOne Landscape Supply Holding, L	1,586.05

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
S01030	Siteman, Michael	510.00
S01061	Small, Dustin	25.10
TV2658	Small, Kevin & Shannon	4,855.55
S01175	Smith Plumbing & Heating, LLC	15,660.67
T01369	Smith, Dale Edward	995.00
TV2665	Smith, Rowdy	4,254.96
S03599	Smoothie Bus LLC	335.50
S01320	Society for the Protection of	75.00
S03604	Soil-Away Cleaning & Restoration	2,768.63
S01227	Sojka, Anne	1,103.00
S01328	Solvents and Petroleum Services, Inc	742.00
S01325	Souhegan Mutual Fire Aid Assoc	3,217.50
TV2545	Sousa, Emily	1,847.05
S01530	Southern NH Medical Center	900.00
S03608	Southern NH Services INC	154.00
S01535	Southern New Hampshire Special	5,000.00
S01550	Southworth-Milton, Inc.	7,989.62
S01602	Sparton Technology Group	71.50
S01660	Specialty Vehicles, Inc.	370.57
S01740	Sport Supply Group-BSN	1,929.99
S00231	St Gianna's Place Inc	2,500.00
S00252	St. Joseph Business & Health	26,921.75
S00251	St. Joseph Hospital	303.60
S03606	Stadium Graphics LLC	5,155.00
S01782	Staples Business Advantage	1,755.08
S01855	State of NH - Criminal Records	25.00
N02870	State of NH DOC	473.87
S01867	State of NH-DHHS	100.00
S01853	State of NH-Dept of Justice	375.00
S03601	State of New Hampshire	41.45
S03609	State of New Hampshire	1,100.00
S01866	State of New Hampshire - U.C.	290.19
S01861	State of New Hampshire, DMV	168.00
S02058	Statewide Communications, Inc.	29,916.82
S02160	Stearns, Dale P.	450.00
S03605	Stec, Fred	1,245.00
S02163	Stellos Electric Supply Inc	2,750.00
S02172	Stericycle Inc/Shred-it	1,404.00
S22205	Steve Shumsky Garage Doors LLC	2,030.00
S02206	Stevens, Scott	148.15
S02250	Still's Power Equipment Co.	804.67
TV2471	Stone, Sheena	60.00
S02612	Stormwind Studios	5,560.00
S00653	Strout-Lizotte, Christine	926.35
S02680	Stryker Medical	8,899.56
S02886	Sullivan Trophy Company Inc dba	694.98
S03596	Sullivan, Chris	117.99

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
TV2587	Sullivan, Eugene	30.12
TV2656	Sundstrom - Morin, Anne	1,410.86
S01781	Swendsboe, Neil H.	1,014.60
T00326	TCS Communications Corp	9,600.00
T01033	TMDE Calibration Lab, Inc.	1,837.72
T00100	TST Hydraulics, Inc.	516.50
T00209	Tarbell & Brodich, PA	95,826.65
T01751	TargetSolutions Learning, LLC	9,953.00
T01761	Task Force Holdings LLC	829.86
T01756	Team Sunshine Construction LLC	198.00
T01753	Teamsters Local Union # 633	7,283.39
T00451	Technical Tree Service, LLC	23,995.00
T00502	Teleflex LLC	3,667.50
T00542	Terminix	426.00
T00554	Texas A&M Engineering Extension	3,195.00
A00890	The American Legion	1,000.00
B00300	The Barking Dog, LTD	406.20
F00930	The Front Door Agency, Inc.	4,000.00
H01059	The Honey Baked Ham Company	1,887.94
H00086	The Hope Group	2,169.56
T01754	The Telegraph	736.83
T00677	Thomas, Jay B	1,410.00
T01755	Thomas, Max	510.00
TV2544	Thompson, Cathy	3,580.92
T01758	Three Hills Real estate Service	211.76
T00735	Thurston's Tool Co.	558.00
T00787	Ti-Sales	160,428.44
T00788	Tice, Scott	0.00
T00815	Tighe, Ashley	490.00
T00825	Tightrope Media Systems	2,400.00
T00966	Tilton, Connor	337.00
T00979	Tim's Turf & Landscaping Materials	8,639.50
T00990	Timpe, Steve	85.00
T01034	Tire Warehouse	14,024.10
TV2543	Title Team	297.84
TV2646	Tolonen, Carol	53.95
T01760	Torres, Gavyn	144.00
T01075	Town of Hudson Sewer Utility	3,506.88
T01079	Town of Hudson Water Utility	294,747.62
T01103	Town of Litchfield	28,732.00
TV2654	Townes Logging LLC	67.96
T01366	Trane	8,200.00
T01545	Treasurer State of NH	550.00
T01759	Treasurer of the State of NH	2,529.56
S01871	Treasurer, State of NH	2,000.98
T01586	Treasurer, State of NH- DOA	12,672.50
T01589	Treasurer, State of NH- Secretary	525.00

Town of Hudson, NH
Accounts Payable Charges
Fiscal Year July 1, 2022 through June 30, 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Paid amount</u>
W00455	Webster, Constance	521.46
W00484	Weissgarber, Lorrie	55.60
W00501	Wells Fargo Equipment Finance, Inc	57,706.04
W00538	Weston & Sampson Eng., Inc.	156,563.88
W00542	Weston, John	840.00
W00580	Wheelabrator Technologies Inc	29.82
W00637	Whitewater Inc	940,172.62
TV2556	Whitney, James	33.42
W00635	Whitney, Zachary	700.00
W00692	William P Davis Excavation LLC	5,000.00
W00766	Willis, Joseph	350.00
W02052	Wilmington FRA Inc	995.00
W00800	Wilson, Kathleen	59.59
TV2662	Winchester, Stephen & Krystal	728.01
W02050	Window World of New Hampshire	4,823.42
W01067	Wisnosky, Kelly	1,103.00
W00870	Witmer Public Safety Group, Inc.	2,104.60
W01066	Wright-Pierce	126,780.08
TV2610	Wynott Grove LLC	3,571.89
X00001	Xerox Financial Services LLC	22,838.02
Y00012	Yankee Industrial Supply, LLC.	255.97
Y00476	Young, Joseph	65.00
Z00175	ZOLL Medical Corporation	36,355.72

**TOWN OF HUDSON,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

TABLE OF CONTENTS

		<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT		1 - 3
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements		
A	Statement of Net Position	4
B	Statement of Activities	5
Fund Financial Statements		
<i>Governmental Funds</i>		
C-1	Balance Sheet	6
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	7
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances.....	8
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities.....	9
<i>Budgetary Comparison Information</i>		
D-1	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	10
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Water Fund.....	11
D-3	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Sewer Fund.....	12
<i>Fiduciary Funds</i>		
E-1	Statement of Fiduciary Net Position	13
E-2	Statement of Changes in Fiduciary Net Position	14
NOTES TO THE BASIC FINANCIAL STATEMENTS		15 - 41
REQUIRED SUPPLEMENTARY INFORMATION		
F	Schedule of the Town's Proportionate Share of Net Pension Liability	42
G	Schedule of Town Contributions - Pensions.....	43
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY		44
H	Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability	45
I	Schedule of Town Contributions – Other Postemployment Benefits	46
J	Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios	47
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY		48
COMBINING AND INDIVIDUAL FUND SCHEDULES		
Governmental Funds		
<i>Major General Fund</i>		
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	49
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis).....	50
3	Schedule of Changes in Unassigned Fund Balance.....	51
<i>Nonmajor Governmental Funds</i>		
4	Combining Balance Sheet	52
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	53
<i>Custodial Funds</i>		
6	Combining Schedule of Fiduciary Net Position	54
7	Combining Schedule of Changes in Fiduciary Net Position	55

TOWN OF HUDSON, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

TABLE OF CONTENTS

PAGES

**INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES**

	REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	56 - 57
	REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	58 - 60
I	Schedule of Findings and Questioned Costs.....	61 - 63
II	Schedule of Expenditures of Federal Awards.....	64 - 65
	NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	66

APPENDIX

Corrective Action Plan – Town of Hudson



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hudson, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Hudson's basic financial statements as listed in the table of contents.

Summary of Opinions

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Adverse
General Fund	Unmodified
Water Fund	Unmodified
Sewer Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the "Matter Giving Rise to Adverse Opinion on Governmental Activities" section of the report, the accompanying financial statements do not present fairly the financial position of the Town of Hudson, as of June 30, 2024, or the changes in financial position in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, accompanying the financial statements present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information for the Town of Hudson as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general, water, and sewer funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Hudson and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded all of the capital assets and related accumulated depreciation in the governmental activities, and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated, which would increase the assets and net position and change the expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

***Town of Hudson, New Hampshire
Independent Auditor's Report***

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the Town adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62*. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Payroll Processing

As discussed in Note 22 to the financial statements, we became aware of a police investigation over the Town's payroll processing for the period under audit. This matter is of such significance that it is necessary to draw attention to it in our report.

Responsibilities of Management for the Financial Statements

The Town of Hudson's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hudson's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Hudson's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

***Town of Hudson, New Hampshire
Independent Auditor's Report***

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hudson's basic financial statements. The combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 17, 2025 on our consideration of the Town of Hudson's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town of Hudson's internal control over financial reporting and compliance.

January 17, 2025
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 57,630,547
Investments	22,745,162
Taxes receivables (net)	5,906,340
Accounts receivable (net)	1,321,105
Accrued interest receivable	73,884
Intergovernmental receivable	687,345
Special assessments receivable (net)	151,659
Inventory	24,866
Prepaid items	399,856
Capital assets:	
Land and construction in progress	17,437,311
Other capital assets, net of depreciation	<u>30,897,365</u>
Total assets	<u>137,275,440</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>8,614,976</u>
LIABILITIES	
Accounts payable	1,087,685
Accrued salaries and benefits	410,466
Accrued interest payable	147,353
Intergovernmental payable	27,390,646
Long-term liabilities:	
Due within one year	2,014,196
Due in more than one year	<u>52,306,216</u>
Total liabilities	<u>83,356,562</u>
DEFERRED INFLOWS OF RESOURCES	<u>26,928,679</u>
NET POSITION	
Net investment in capital assets	37,232,620
Restricted	4,963,524
Unrestricted	<u>(6,590,969)</u>
Total net position	<u>\$ 35,605,175</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2024

	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 4,849,787	\$ 641,371	\$ -	\$ -	\$ (4,208,416)
Public safety	18,471,880	1,168,294	965,332	-	(16,338,254)
Highways and streets	6,719,691	-	705,530	2,204,242	(3,809,919)
Sanitation	3,074,566	1,257,837	-	-	(1,816,729)
Water distribution and treatment	3,640,029	3,594,467	94,140	-	48,578
Health	138,001	-	-	-	(138,001)
Welfare	28,445	-	-	-	(28,445)
Culture and recreation	2,115,947	466,572	-	-	(1,649,375)
Conservation	30,868	-	1,560	-	(29,308)
Interest on long-term debt	304,911	-	-	-	(304,911)
Total governmental activities	\$39,374,125	\$7,128,541	\$ 1,766,562	\$ 2,204,242	(28,274,780)
General revenues:					
Taxes:					
Property					22,380,006
Other					446,420
Motor vehicle permit fees					6,418,845
Licenses and other fees					924,690
Grants and contributions not restricted to specific programs					2,431,094
Unrestricted investment earnings					1,271,230
Miscellaneous					1,407,009
Unrealized gain on investments					1,193,432
Total general revenues					<u>36,472,726</u>
Change in net position					8,197,946
Net position, beginning					27,407,229
Net position, ending					<u>\$ 35,605,175</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF HUDSON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2024

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$47,329,091	\$ 6,098,423	\$ 637,310	\$ 3,565,723	\$ 57,630,547
Investments	3,757,646	4,734,003	13,965,849	287,664	22,745,162
Taxes receivable	5,975,210	-	-	-	5,975,210
Accounts receivable (net)	508,809	514,470	296,181	1,645	1,321,105
Accrued interest receivable	12,337	15,543	45,853	151	73,884
Intergovernmental receivable	255,892	-	-	431,453	687,345
Special assessments receivable (net)	-	-	151,659	-	151,659
Interfund receivable	1,148,165	-	-	-	1,148,165
Voluntary tax liens	135,977	-	-	-	135,977
Voluntary tax liens reserved until collected	(135,977)	-	-	-	(135,977)
Inventory	24,866	-	-	-	24,866
Prepaid items	355,248	44,608	-	-	399,856
Total assets	\$59,367,264	\$11,407,047	\$15,096,852	\$ 4,286,636	\$90,157,799
LIABILITIES					
Accounts payable	\$ 777,151	\$ 137,802	\$ 163,380	\$ 9,352	\$ 1,087,685
Accrued salaries and benefits	410,466	-	-	-	410,466
Intergovernmental payable	27,390,646	-	-	-	27,390,646
Interfund payable	-	270,157	346,555	531,453	1,148,165
Total liabilities	28,578,263	407,959	509,935	540,805	30,036,962
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	11,946,343	-	-	-	11,946,343
Unavailable revenue - Special assessments	-	4,557,327	124,555	-	4,681,882
Unavailable revenue - ARPA and SB 401	497,316	-	-	-	497,316
Total deferred inflows of resources	12,443,659	4,557,327	124,555	-	17,125,541
FUND BALANCES					
Nonspendable	380,114	-	-	206,084	586,198
Restricted	535,039	1,545,443	17,667	2,659,291	4,757,440
Committed	6,066,091	4,896,318	14,444,695	880,456	26,287,560
Assigned	2,387,146	-	-	-	2,387,146
Unassigned	8,976,952	-	-	-	8,976,952
Total fund balances	18,345,342	6,441,761	14,462,362	3,745,831	42,995,296
Total liabilities, deferred inflows of resources, and fund balances	\$59,367,264	\$11,407,047	\$15,096,852	\$ 4,286,636	\$90,157,799

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 42,995,296
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 68,711,829	
Less accumulated depreciation	<u>(20,377,153)</u>	48,334,676
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 6,687,060	
Deferred inflows of resources related to pensions	(782,361)	
Deferred outflows of resources related to OPEB	1,927,916	
Deferred inflows of resources related to OPEB	<u>(9,196,548)</u>	(1,363,933)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,148,165)	
Payables	<u>1,148,165</u>	-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		175,771
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(68,870)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(147,353)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 8,715,900	
Unamortized bond premium	536,742	
Notes	1,849,414	
Compensated absences	2,393,417	
Accrued landfill postclosure care costs	130,000	
Net pension liability	33,038,513	
Other postemployment benefits	<u>7,656,426</u>	(54,320,412)
Net position of governmental activities (Exhibit A)		<u>\$ 35,605,175</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF HUDSON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	General	Water	Sewer	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 22,812,563	\$ -	\$ -	\$ -	\$ 22,812,563
Licenses and permits	6,973,237	-	-	370,298	7,343,535
Intergovernmental	5,279,159	94,140	-	1,027,039	6,400,338
Charges for services	1,583,016	3,594,467	1,257,837	693,221	7,128,541
Miscellaneous	736,270	280,730	796,754	866,045	2,679,799
Unrealized gain on investments	290,875	255,243	647,314	-	1,193,432
Total revenues	<u>37,675,120</u>	<u>4,224,580</u>	<u>2,701,905</u>	<u>2,956,603</u>	<u>47,558,208</u>
EXPENDITURES					
Current:					
General government	4,588,632	-	-	417,840	5,006,472
Public safety	18,952,943	-	-	428,810	19,381,753
Highways and streets	6,680,183	-	-	95,727	6,775,910
Water distribution and treatment	-	3,483,551	-	-	3,483,551
Sanitation	2,422,491	-	1,743,349	-	4,165,840
Health	147,024	-	-	-	147,024
Welfare	28,445	-	-	-	28,445
Culture and recreation	1,768,559	-	-	139,149	1,907,708
Conservation	30,868	-	-	-	30,868
Debt service:					
Principal	266,700	1,005,000	-	-	1,271,700
Interest	251,832	135,406	-	-	387,238
Capital outlay	1,402,639	-	286,746	4,850,417	6,539,802
Total expenditures	<u>36,540,316</u>	<u>4,623,957</u>	<u>2,030,095</u>	<u>5,931,943</u>	<u>49,126,311</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,134,804</u>	<u>(399,377)</u>	<u>671,810</u>	<u>(2,975,340)</u>	<u>(1,568,103)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	210,000	-	17,147	-	227,147
Transfers out	(15,000)	(68,147)	(44,000)	(100,000)	(227,147)
Note proceeds	387,655	-	-	-	387,655
Total other financing sources (uses)	<u>582,655</u>	<u>(68,147)</u>	<u>(26,853)</u>	<u>(100,000)</u>	<u>387,655</u>
Net change in fund balances	1,717,459	(467,524)	644,957	(3,075,340)	(1,180,448)
Fund balances, beginning	16,627,883	6,909,285	13,817,405	6,821,171	44,175,744
Fund balances, ending	<u>\$ 18,345,342</u>	<u>\$ 6,441,761</u>	<u>\$ 14,462,362</u>	<u>\$ 3,745,831</u>	<u>\$ 42,995,296</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF HUDSON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2024

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (1,180,448)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 9,862,580	
Depreciation expense	<u>(1,876,511)</u>	7,986,069
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		
		(85,227)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (227,147)	
Transfers out	<u>227,147</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 33,621	
Change in allowance for uncollectible property taxes	<u>(19,758)</u>	13,863
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Note proceeds	\$ (387,655)	
Repayment of bond principal	1,271,700	
Repayment of notes payable	606,881	
Amortization of bond premium	<u>29,819</u>	1,520,745
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 52,508	
Increase in compensated absences payable	(137,927)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(959,640)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>988,003</u>	(57,056)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 8,197,946</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$22,293,602	\$22,293,602	\$22,527,726	\$ 234,124
Licenses and permits	6,128,000	6,128,000	6,973,237	845,237
Intergovernmental receivable	3,141,978	3,664,786	4,099,041	434,255
Charges for services	972,295	1,741,006	1,583,016	(157,990)
Miscellaneous	358,000	494,687	603,807	109,120
Total revenues	<u>32,893,875</u>	<u>34,322,081</u>	<u>35,786,827</u>	<u>1,464,746</u>
EXPENDITURES				
Current:				
General government	4,585,059	4,527,668	4,558,609	(30,941)
Public safety	18,593,642	19,334,189	18,933,953	400,236
Highways and streets	5,952,254	6,137,113	5,994,563	142,550
Sanitation	2,240,383	2,240,383	2,417,491	(177,108)
Health	136,928	144,406	147,024	(2,618)
Welfare	65,000	42,185	28,445	13,740
Culture and recreation	524,502	525,205	527,189	(1,984)
Debt service:				
Principal	266,700	266,700	266,700	-
Interest	251,832	251,832	251,832	-
Capital outlay	-	696,809	540,155	156,654
Total expenditures	<u>32,616,300</u>	<u>34,166,490</u>	<u>33,665,961</u>	<u>500,529</u>
Excess of revenues over expenditures	<u>277,575</u>	<u>155,591</u>	<u>2,120,866</u>	<u>1,965,275</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	111,677	233,661	406,659	172,998
Transfers out	(1,514,252)	(1,514,252)	(1,503,929)	10,323
Total other financing sources (uses)	<u>(1,402,575)</u>	<u>(1,280,591)</u>	<u>(1,097,270)</u>	<u>183,321</u>
Net change in fund balances	<u>\$ (1,125,000)</u>	<u>\$ (1,125,000)</u>	1,023,596	<u>\$2,148,596</u>
Increase in nonspendable fund balance			(56,517)	
Decrease in restricted fund balance			20,937	
Increase in committed fund balance (non-encumbrances)			(111,969)	
Increase in assigned fund balance (non-encumbrances)			(1,300,000)	
Unassigned fund balance, beginning			9,507,806	
Unassigned fund balance, ending			<u>\$ 9,083,853</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Water Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 94,140	\$ 94,140	\$ -
Charges for services	4,183,501	4,183,501	3,594,467	(589,034)
Miscellaneous	17,500	17,500	40,142	22,642
Total revenues	<u>4,201,001</u>	<u>4,295,141</u>	<u>3,728,749</u>	<u>(566,392)</u>
EXPENDITURES				
Current:				
Water distribution and treatment	3,319,595	3,413,735	3,483,551	(69,816)
Debt service:				
Principal	1,005,000	1,005,000	1,005,000	-
Interest	135,406	135,406	135,406	-
Total expenditures	<u>4,460,001</u>	<u>4,554,141</u>	<u>4,623,957</u>	<u>(69,816)</u>
Deficiency of revenues under expenditures	<u>(259,000)</u>	<u>(259,000)</u>	<u>(895,208)</u>	<u>(636,208)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	60,000	60,000	-	(60,000)
Transfers out	<u>(66,000)</u>	<u>(66,000)</u>	<u>(66,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,000)</u>	<u>(6,000)</u>	<u>(66,000)</u>	<u>(60,000)</u>
Net change in fund balances	<u>\$(265,000)</u>	<u>\$(265,000)</u>	<u>(961,208)</u>	<u>\$(696,208)</u>
Restricted fund balance, beginning			2,506,651	
Restricted fund balance, ending			<u>\$ 1,545,443</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-3
TOWN OF HUDSON, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Sewer Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 1,234,275	\$ 1,230,538	\$ 1,257,837	\$ 27,299
Miscellaneous	15,728	15,728	16,262	534
Total revenues	<u>1,250,003</u>	<u>1,246,266</u>	<u>1,274,099</u>	<u>27,833</u>
EXPENDITURES				
Current:				
Sanitation	1,681,003	1,775,025	1,743,349	31,676
Capital outlay	450,000	736,746	286,746	450,000
Total expenditures	<u>2,131,003</u>	<u>2,511,771</u>	<u>2,030,095</u>	<u>481,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(881,000)</u>	<u>(1,265,505)</u>	<u>(755,996)</u>	<u>509,509</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	700,000	1,084,505	384,505	(700,000)
Transfers out	(59,000)	(59,000)	(59,000)	-
Total other financing sources (uses)	<u>641,000</u>	<u>1,025,505</u>	<u>325,505</u>	<u>(700,000)</u>
Net change in fund balances	<u>\$ (240,000)</u>	<u>\$ (240,000)</u>	<u>(430,491)</u>	<u>\$(190,491)</u>
Restricted fund balance, beginning			448,158	
Restricted fund balance, ending			<u>\$ 17,667</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2024

	Private Purpose Trust	Custodial Funds	Total
ASSETS			
Cash and cash equivalents	\$ 272	\$ 2,643,341	\$ 2,643,613
Investments	12,016	1,375,590	1,387,606
Intergovernmental receivable	-	27,270,774	27,270,774
Accrued interest receivable	1	4,516	4,517
Total assets	<u>12,289</u>	<u>31,294,221</u>	<u>31,306,510</u>
LIABILITIES			
Accounts payable	-	1,645	1,645
Intergovernmental payables:			
School	-	25,058,286	25,058,286
County	-	2,212,488	2,212,488
Total liabilities	<u>-</u>	<u>27,272,419</u>	<u>27,272,419</u>
NET POSITION			
Restricted	<u>\$ 12,289</u>	<u>\$ 4,021,802</u>	<u>\$ 4,034,091</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

	Private Purpose Trust	Custodial Funds	Total
ADDITIONS			
Contributions	\$ 2,763	\$ 1,806,730	\$ 1,809,493
Investment earnings	321	78,472	78,793
Unrealized gain on investments	1,000	105,572	106,572
Tax collections for other governments	-	55,717,114	55,717,114
Total additions	<u>4,084</u>	<u>57,707,888</u>	<u>57,711,972</u>
DEDUCTIONS			
Scholarships	3,000	-	3,000
Payments of taxes or fees to other governments	-	55,717,114	55,717,114
Payments for escrow purposes	-	252,037	252,037
Total deductions	<u>3,000</u>	<u>55,969,151</u>	<u>55,972,151</u>
Change in net position	1,084	1,738,737	1,739,821
Net position, beginning	11,205	2,283,065	2,294,270
Net position, ending	<u>\$ 12,289</u>	<u>\$ 4,021,802</u>	<u>\$ 4,034,091</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Investments.....	1-E
Receivables.....	1-F
Inventory.....	1-G
Prepaid Items.....	1-H
Capital Assets.....	1-I
Interfund Activities.....	1-J
Property Taxes.....	1-K
Deferred Outflows/Inflows of Resources	1-L
Long-term Obligations	1-M
Compensated Absences	1-N
Defined Benefit Pension Plan	1-O
Postemployment Benefits Other Than Pensions (OPEB)	1-P
Net Position/Fund Balances.....	1-Q
Use of Estimates	1-R
 Stewardship, Compliance, and Accountability	 2
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis.....	2-B
Change in Accounting Principle.....	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents.....	3
Investments	4
Taxes Receivable	5
Other Receivables.....	6
Prepaid Items.....	7
Capital Assets.....	8
Interfund Balances and Transfers	9
Intergovernmental Payables.....	10
Deferred Outflows/Inflows of Resources.....	11
Over-lapping Debt.....	12
Long-term Liabilities	13
Defined Benefit Pension Plan	14
Postemployment Benefits Other Than Pensions (OPEB)	15
New Hampshire Retirement System (NHRS).....	15-A
Retiree Health Benefit Program.....	15-B
Encumbrances	16
Governmental Activities and Fiduciary Funds Net Position	17
Governmental Fund Balances	18
Risk Management.....	19

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Tax Abatements.....	20
Contingent Liabilities.....	21
Subsequent Events.....	22

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hudson, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units (hereafter referred to as generally accepted accounting principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The Town of Hudson's significant accounting policies are described below.

1-A Reporting Entity

The Town of Hudson is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity*, (as amended). The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

The Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. These statements present a summary of governmental activities for the Town. Governmental activities normally are supported through property taxes and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the Town at year-end. This Statement includes all of the Town's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including long-term liabilities, with the difference being reported as net position with the exception of the capital assets and related accumulated depreciation which have been omitted because they have not been inventoried at historical cost.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. As in the Statement of Net Position, the Town has not recorded all the depreciation expense in this statement. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) operating grants and contributions, and 3) capital grants and contributions. Property taxes and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term liabilities including compensated absences and claims and judgments, are recorded only when payment is mature and due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The Town reports the following major governmental funds:

General Fund – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the library, conservation, land use change tax, other fees, ARPA, and expendable trust funds are consolidated in the general fund.

Sewer Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the sewer fund.

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the water fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the permanent funds including the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports twelve nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds, which are custodial in nature and do not involve measurement of results of operations. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Fund – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the Town treasurer have custody of all money belonging to the Town and pay out the same only upon orders of the Select Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government;
- The public deposit investment pool established pursuant to RSA 383:22;
- Savings bank deposits; and
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurement of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using the net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1** – Quoted prices for identical investments in active markets;
- Level 2** – Observable inputs other than those in Level 1; and
- Level 3** – Unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level of the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified as Level 1. Corporate fixed income securities and certain government securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair value for shares in registered mutual funds and exchange traded funds are based on published share prices and classified in Level 1.

1-F Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the Town at June 30, and are recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

1-G Inventory

Inventories are valued at cost using first-in, first-out, which approximates market. The Town’s inventories include gasoline and diesel fuel held for consumption. Inventorial items are recorded as expenditures/expenses when consumed rather than when purchased.

1-H Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expended/expensed as the items are used.

1-I Capital Assets

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. As discussed in Note 1-B, not all of the Town’s capital assets have been included as they have not been inventoried at historical cost.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. Capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Land improvements	15-20
Buildings and building improvements	15-100
Machinery, equipment, and vehicles	5-20
Infrastructure	7-50

1-J Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 16, 2023 and November 28, 2023, and due on July 3, 2024 and January 5, 2024. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2024, and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable taxes at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Hudson School District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2023, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 4,741,298,156
For all other taxes	\$ 4,928,386,656

The tax rates and amounts assessed for the year ended June 30, 2024, were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.71	\$23,225,811
School portion:		
State of New Hampshire	\$1.29	6,136,479
Local	\$8.79	43,296,398
County portion	\$0.89	4,377,071
Total	\$15.68	\$77,035,759

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The Town has four types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. Property taxes not collected within 60-days of the fiscal year-end, subsequent period tax commitments and taxes collected in advance are all reported as deferred inflows of resource. In addition, unavailable revenues from grants, donations, and special assessments arises when the related eligible expenditures will not be made until the subsequent period.

1-M Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

1-N Compensated Absences

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-P Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-Q Net Position/Fund Balances

In the Government-wide Financial Statements, net position is reported in the following categories:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Select Board through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

The unassigned classification also includes negative residual fund balance of any other governmental fund balance that cannot be eliminated by the offsetting assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the Town's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 8% of the general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriations.

1-R Use of Estimates

The preparation of the accompanying basic financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general, water, and sewer funds. However, the Select Board has voted and accepted the various grants awarded to the Town through the year, so these amounts are reported as a final budget for the general,

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

water, and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2024, \$1,000,000 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$125,000 was appropriated to fund the Town's capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general, water, and sewer funds are as follows:

General Fund:	
Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 36,193,486
Adjustments:	
Basis differences:	
Note proceeds	387,655
GASB Statement No. 54:	
To record revenue of the blended funds	1,902,156
To eliminate transfers between blended funds	(196,659)
Change in deferred tax revenue relating to 60-day revenue recognition	(33,621)
Change in allowance for uncollectible property taxes	19,758
Per Exhibit C-3 (GAAP basis)	<u>\$ 38,272,775</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 35,169,890
Adjustments:	
Basis differences:	
Note proceeds	387,655
Encumbrances, beginning	93,038
Encumbrances, ending	(387,146)
GASB Statement No. 54:	
To record expenditures of the blended funds	2,780,808
To eliminate transfers between blended funds	(1,488,929)
Per Exhibit C-3 (GAAP basis)	<u>\$ 36,555,316</u>

(Continued)

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Budgetary reconciliation to GAAP basis continued:

Water Fund:	
Revenues:	
Per Exhibit D-2 (budgetary basis)	\$ 3,728,749
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	240,588
To record unrealized investment gains	255,243
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,224,580</u>
Expenditures and other financing uses:	
Per Exhibit D-2 (budgetary basis)	\$ 4,689,957
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To recognize transfer between blended funds	2,147
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,692,104</u>
Sewer Fund:	
Revenues and other financing sources:	
Per Exhibit D-3 (budgetary basis)	\$ 1,658,604
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	780,492
To record unrealized investment losses	647,314
To eliminate transfers between blended funds	(367,358)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,719,052</u>
Expenditures and other financing uses:	
Per Exhibit D-3 (budgetary basis)	\$ 2,089,095
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To eliminate transfers between blended funds	(15,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 2,074,095</u>

2-C Change in Accounting Principle

During the fiscal year, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. This statement will improve the clarity and consistency of the accounting and financial reporting requirements for accounting changes and error corrections.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits and certificates of deposit are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the Town's deposits was \$60,274,160 and the bank balances totaled \$60,567,718. Petty cash totaled \$8,084. The Town held \$225,157 in a certificate of deposit at TD Bank at year-end.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 57,630,547
Cash per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit E-1)	2,643,613
Total cash and cash equivalents	\$ 60,274,160

NOTE 4 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2024:

Investment Type	Valuation Measurement Method	Reported Balance	Returning Maturity			Exempt from Disclosure
			Less than 1	1-5 Years	5-10 Years	
Common stock	Level 1	\$ 4,650,344	\$ -	\$ -	\$ -	\$ 4,650,344
Corporate bonds	Level 2	4,148,999	768,993	2,412,292	967,714	-
Equity mutual funds	Level 1	9,903,693	-	-	-	9,903,693
Fixed income mutual funds	Level 2	133,204	-	-	-	133,204
Real estate/tangible assets	Level 1	5,069	-	-	-	5,069
U.S. Government agency bonds	Level 2	5,291,459	686,877	2,657,882	1,946,700	-
Total		\$ 24,132,768	\$ 1,455,870	\$ 5,070,174	\$ 2,914,414	\$ 14,692,310

Interest Rate Risk -- This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Select Board minimizes interest rate risk by investing primarily in short-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with their policy. The Trustees of Trust Funds investment policy dictates that bonds, notes, or other obligations of the U.S. Government, U.S. Government Agencies, municipalities, private corporations, or other agencies as noted in RSA 31:25d, shall be limited to maturities of 10 years or less.

Credit Risk -- The Board of Selectmen's investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio with the objective of mitigating credit risk. The Trustees of Trust Funds investment in bonds, notes, or other obligations of the U.S. Government, the quality of these bonds, as rated by at least two major ratings firms, no be no less than investment grade.

For Trustees of Trust Fund investment as approved by the State of New Hampshire Banking Commissioners, such investments shall have a Morning Star rating of at least three stars. The Town's investment pool had the following credit risk structure:

Investment Type	Reported Balance	Exempt From Disclosure	Rating as of Year End	
			AA	A
Common stock	\$ 4,650,344	\$ 4,650,344	\$ -	\$ -
Corporate bonds	4,148,999	-	-	4,148,999
Equity mutual funds	9,903,693	9,903,693	-	-
Fixed income mutual funds	133,204	133,204	-	-
Real estate/tangible assets	5,069	5,069	-	-
U.S. Government agency bonds	5,291,459	-	5,291,459	-
Total	\$ 24,132,768	\$ 14,692,310	\$ 5,291,459	\$ 4,148,999

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Select Board investments shall be fully collateralized with the delivery of U.S. Government obligations, U.S. Government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 100% of the deposits in each case. The Trustees of Trust Funds investments in certificates of deposits (if any), any balances in excess of FDIC will be collateralized.

Concentration of Credit Risk – The Board of Selectmen places no limit on the amount it may invest in any one issuer. The Trustees of Trust Funds may be invested in the following instruments listed up to the maximum percentages shown below:

Investment Instrument		Capital Reserves
Certificates of Deposit	50%	40%
U.S. Government Bonds	30%	40%
Checking Accounts	10%	50%
Savings Accounts	10%	50%
Money Market Accounts	40%	50%
Corporate Bonds	50%	50%
Corporate Equities	60%	60%

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 22,745,162
Investments per Statement of Fiduciary Net Position - Fiduciary Funds (Exhibit E-1)	1,387,606
Total investments	<u>\$ 24,132,768</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivables represent the amount of current and prior year taxes which have not been collected as of June 30, 2024. The amount has been reduced by an allowance for an estimated uncollectible amount of \$68,870. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2024	\$5,343,018	\$5,343,018
Unredeemed (under tax lien):		
Levy of 2023	418,875	418,875
Levy of 2022	134,673	134,673
Levy of 2021	43,353	43,353
Levies of 2020 and prior	34,067	34,067
Yield	1,224	1,224
Less: allowance for estimated uncollectible taxes	(68,870) *	-
Net taxes receivable	<u>\$5,906,340</u>	<u>\$5,975,210</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2024, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges), special assessments, accrued interest, voluntary tax liens, and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Receivables as of June 30, 2024 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Funds					Fiduciary Funds
	General	Water	Sewer	Other Governmental	Total	
Receivables:						
Accounts	\$ 1,331,668	\$ 532,822	\$ 301,331	\$ 1,645	\$ 2,167,466	\$ -
Accrued interest	12,337	15,543	45,853	151	73,884	-
Intergovernmental	255,892	-	-	431,453	687,345	27,270,774 ¹
Special assessments	-	-	151,659	-	151,659	-
Voluntary tax liens	135,977	-	-	-	135,977	-
Gross receivables	1,735,874	548,365	498,843	433,249	3,216,331	27,270,774
Less: allowance for uncollectibles	(958,836)	(18,352)	(5,150)	-	(982,338)	-
Net total receivables	\$ 777,038	\$ 530,013	\$ 493,693	\$ 433,249	\$ 2,233,993	\$ 27,270,774

¹ Fiduciary Funds – intergovernmental receivables represent property taxes collected on behalf of the Hudson School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 10.

NOTE 7 – PREPAID ITEMS

Prepaid items at June 30, 2024 consisted of the following:

	Governmental	Governmental Funds		
	Activities	General	Water	Total
Health insurance	\$ 355,248	\$ 355,248	\$ -	\$ 355,248
Other	44,608	-	44,608	44,608
Total	\$ 399,856	\$ 355,248	\$ 44,608	\$ 399,856

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 consisted of the following:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 10,945,566	\$ 328,485	\$ -	\$ 11,274,051
Construction in progress	5,762,754	2,618,833	(2,218,327)	6,163,260
Total capital assets not being depreciated	16,708,320	2,947,318	(2,218,327)	17,437,311
Being depreciated:				
Land improvements	1,371,302	135,000	-	1,506,302
Buildings and building improvements	20,989,589	6,126,927	(7,500)	27,109,016
Machinery, equipment, and vehicles	14,650,435	2,768,432	(310,909)	17,107,958
Infrastructure	5,448,012	103,230	-	5,551,242
Total capital assets being depreciated	42,459,338	9,133,589	(318,409)	51,274,518
Total all capital assets	59,167,658	12,080,907	(2,536,736)	68,711,829
Less accumulated depreciation:				
Land improvements	(186,671)	(56,216)	-	(242,887)
Buildings and building improvements	(9,665,329)	(491,732)	2,703	(10,154,358)
Machinery, equipment, and vehicles	(7,735,196)	(1,037,476)	230,479	(8,542,193)
Infrastructure	(1,146,628)	(291,087)	-	(1,437,715)
Total accumulated depreciation	(18,733,824)	(1,876,511)	233,182	(20,377,153)
Net book value, capital assets being depreciated	23,725,514	7,257,078	(85,227)	30,897,365
Net book value, all capital assets	\$ 40,433,834	\$ 10,204,396	\$ (2,303,554)	\$ 48,334,676

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 90,100
Public safety	714,215
Highways and streets	488,838
Sanitation	17,608
Water	171,767
Culture and recreation	393,983
Total depreciation expense	<u>\$ 1,876,511</u>

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 270,157
General	Sewer	346,555
General	Nonmajor	531,453
		<u>\$ 1,148,165</u>

Interfund transfers during the year ended June 30, 2024 are as follows:

	Transfers In:		
	General Fund	Sewer Fund	Total
Transfers out:			
General fund	\$ -	\$ 15,000	\$ 15,000
Water fund	66,000	2,147	68,147
Sewer fund	44,000	-	44,000
Nonmajor fund	100,000	-	100,000
Total	<u>\$ 210,000</u>	<u>\$ 17,147</u>	<u>\$ 227,147</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at June 30, 2024 consist of the following:

	Governmental Fund	Fiduciary Funds
	General	
Property tax due to custodial fund	\$ 27,270,774 ²	\$ -
Contributions due to the New Hampshire Retirement System	99,160	-
Fees due to the State of New Hampshire	20,006	-
Other amounts due to governments	706	-
Property tax due to school district	-	25,058,286 ³
Property tax due to county	-	2,212,488 ³
	<u>\$ 27,390,646</u>	<u>\$ 27,270,774</u>

². Property taxes due to the custodial fund represent amounts collected by the Town on behalf of the Hudson School District and Hillsborough County are reported as a component of general fund cash at year-end.

³. Property taxes due to the Hudson School District and Hillsborough County represent amounts collected by the Town that will be paid to the School District and County in the next fiscal year.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2024 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 14	\$ 6,687,060
Amounts related to OPEB, see Note 15	1,927,916
Total deferred inflows of resources	\$ 8,614,976

Deferred inflows of resources at June 30, 2024 consist of the following:

	Governmental	Governmental Funds			Total
	Activities	General	Water	Sewer	
Property taxes levied prior to their due date	\$ 11,673,282	\$ 11,673,282	\$ -	\$ -	\$ 11,673,282
Property taxes collected in advance of the due date	97,290	97,290	-	-	97,290
Deferred property taxes not collected within 60 days of fiscal year-end	-	175,771	-	-	175,771
Hookup fees not currently available	4,557,327	-	4,557,327	-	4,557,327
Betterment assessments not currently available	124,555	-	-	124,555	124,555
American Rescue Plan Act (ARPA) and SB 401 funds	497,316	497,316	-	-	497,316
Amounts related to pensions, see Note 14	782,361	-	-	-	-
Amounts related to OPEB, see Note 15	9,196,548	-	-	-	-
Total deferred inflows of resources	\$ 26,928,679	\$ 12,443,659	\$ 4,557,327	\$ 124,555	\$ 17,125,541

NOTE 12 – OVER-LAPPING DEBT

The Town is responsible for its proportionate share of debt held by the City of Nashua. As of June 30, 2024, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
City of Nashua	\$ 3,283,275	12.58%	\$ 413,036

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 9,987,600	\$ -	\$ (1,271,700)	\$ 8,715,900	\$ 1,271,700	\$ 7,444,200
Premium	566,561	-	(29,819)	536,742	29,819	506,923
Total bonds payable	10,554,161	-	(1,301,519)	9,252,642	1,301,519	7,951,123
Notes payable:						
Direct borrowings	2,068,640	387,655	(606,881)	1,849,414	605,690	1,243,724
Compensated absences	2,255,490	137,927	-	2,393,417	93,987	2,299,430
Accrued landfill postclosure care costs	130,000	-	-	130,000	13,000	117,000
Net pension liability	34,713,233	-	(1,674,720)	33,038,513	-	33,038,513
Net other postemployment benefits	7,715,358	-	(58,932)	7,656,426	-	7,656,426
Total long-term liabilities	\$ 57,436,882	\$ 525,582	\$ (3,642,052)	\$ 54,320,412	\$ 2,014,196	\$ 52,306,216

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2024
Bonds payable - direct placements:					
Water utility	\$ 2,272,337	2002	2025	4.14	\$ 110,000
Water utility	\$ 18,872,663	2005	2028	4.14	3,540,000
Police facility	\$ 5,928,980	2023	2043	3.38	5,065,900
Total bonds payable					<u>8,715,900</u>
Notes payable - direct borrowings:					
2017 Seagrave Fire Pumper	\$ 508,000	2017	2027	2.99	163,260
2018 Seagrave Fire Aerial Truck	\$ 953,196	2019	2028	3.79	410,108
2018 Seagrave Fire Pumper	\$ 515,000	2019	2028	3.99	222,478
2020 Seagrave Fire Pumper	\$ 590,665	2020	2030	2.78	364,378
2021 (2) 6-Wheel Dump Trucks	\$ 212,265	2021	2025	2.79	55,405
2022 Ford F-550 Ambulance	\$ 622,000	2022	2025	2.62	157,963
Kubota Tractor	\$ 127,025	2022	2026	3.44	51,625
2022 Front End Loader	\$ 204,000	2023	2027	3.76-5.66	123,014
2022 Ford Interceptors	\$ 102,655	2024	2028	6.49	79,909
2023 Ford F450s/F350	\$ 285,000	2024	2028	5.83	221,274
Total notes payable					<u>1,849,414</u>
Total					<u>\$ 10,565,314</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2024, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placements		
	Principal	Interest	Total
2025	\$ 1,271,700	\$ 284,778	\$ 1,556,478
2026	1,156,700	271,094	1,427,794
2027	1,146,700	220,555	1,367,255
2028	1,141,700	209,353	1,351,053
2029	266,700	183,823	450,523
2030-2034	1,333,000	715,155	2,048,155
2035-2039	1,333,000	376,573	1,709,573
2040-2043	1,066,400	87,445	1,153,845
Totals	<u>\$ 8,715,900</u>	<u>\$ 2,348,774</u>	<u>\$ 11,064,674</u>

Fiscal Year Ending June 30,	Notes - Direct Borrowings		
	Principal	Interest	Total
2025	\$ 605,690	\$ 70,041	\$ 675,731
2026	407,844	48,835	456,679
2027	396,871	32,655	429,526
2028	310,821	16,721	327,542
2029	63,214	3,569	66,783
2030	64,974	1,809	66,783
Totals	<u>\$ 1,849,414</u>	<u>\$ 173,630</u>	<u>\$ 2,023,044</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 1991. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$130,000 as of June 30, 2024. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2024. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 14 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80%, respectively. For fiscal year 2024, the Town contributed 28.68% for police, 27.75% for fire and 13.27% for other employees. The contribution requirement for the fiscal year 2024 was \$3,548,892, which was paid in full.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2024, the Town reported a liability of \$33,038,513 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2023, the Town’s proportion was 0.59% which was a decrease of 0.02% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Town recognized pension expense of \$4,422,497. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,077,524	\$ 769,083
Changes in assumptions	869,556	-
Net difference between projected and actual investment earnings on pension plan investments	477,793	-
Differences between expected and actual experience	844,207	13,278
Contributions subsequent to the measurement date	3,417,980	-
Total	\$ 6,687,060	\$ 782,361

The \$3,417,980 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 1,358,378
2025	(300,342)
2026	1,605,911
2027	(177,228)
Totals	\$ 2,486,719

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions which, accordingly, apply to 2023 measurements:

Inflation:	2.0%
Salary increases:	5.4% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target	
	Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.40%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	Current Single Rate Assumption		
	1% Decrease 5.75%	6.75%	1% Increase 7.75%
June 30, 2023	\$44,829,263	\$ 33,038,513	\$22,964,039

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

15-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2023 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2024 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2023, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2024, the Town contributed 2.60% for police and fire, and 0.26% for other employees. The contribution requirement for the fiscal year 2024 was \$300,716, which was paid in full.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources Related to OPEB – At June 30, 2024, the Town reported a liability of \$2,347,936 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2023, the Town’s proportion was 0.69% which was a decrease of 0.01% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Town recognized OPEB expense of \$10,742. At June 30, 2024, the Town reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 2,822
Contributions subsequent to the measurement date	<u>247,829</u>
Total	<u>\$ 250,651</u>

The \$247,829 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	\$ (467)
2025	(3,565)
2026	7,628
2027	<u>(774)</u>
Totals	<u>\$2,822</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2022, and a measurement date of June 30, 2023. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.40%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2023, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2023	\$ 2,550,090	\$ 2,347,936	\$ 2,171,563

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

15-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The Town OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the Town offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The Town’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Active employees	124
Total participants covered by OPEB plan	140

Total OPEB Liability – The Town’s total OPEB liability of \$5,308,490 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2022. The Town contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the Town business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.65%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Decrement	0.50%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.50%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2024.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount Weighted Mortality fully generational using Scale MP-2021.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Changes in the Total OPEB Liability

	June 30,	
	2023	2024
OPEB liability beginning of year	\$ 15,010,754	\$ 5,051,506
Changes for the year:		
Service cost	290,237	300,831
Interest	181,878	191,073
Assumption changes and difference between actual and expected experience	(10,204,716)	-
Benefit payments	(226,647)	(234,920)
OPEB liability end of year	<u>\$ 5,051,506</u>	<u>\$ 5,308,490</u>

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2022, actuarial valuation was prepared using a discount rate of 3.65%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$4,811,271 or by 9.37%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$5,871,876 or by 10.61%.

	Discount Rate		
	1% Decrease	Baseline 3.65%	1% Increase
Total OPEB Liability	<u>\$ 5,871,876</u>	<u>\$ 5,308,490</u>	<u>\$ 4,811,271</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2022, actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$6,182,136 or by 16.46%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$4,593,914 or by 13.46%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 4,593,914</u>	<u>\$ 5,308,490</u>	<u>\$ 6,182,136</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the Town recognized OPEB expense of \$490,636. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 1,277,154	\$ 3,462,432
Differences between expected and actual experience	400,111	5,734,116
Total	<u>\$ 1,677,265</u>	<u>\$ 9,196,548</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2025	\$ 1,064,464
2026	1,064,464
2027	1,023,579
2028	1,167,588
2029	1,167,588
Thereafter	2,031,600
Totals	<u>\$ 7,519,283</u>

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 16 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2024 are as follows:

General fund:	
General government	\$ 85,007
Public safety	141,323
Highways and streets	2,916
Capital outlay	157,900
Total encumbrances	<u>\$ 387,146</u>

NOTE 17 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the governmental activities and fiduciary fund Statements of Net Position at June 30, 2024 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value of all capital assets	\$ 48,334,676	\$ -
Less:		
General obligation bonds payable	(8,715,900)	-
Unamortized bond premiums	(536,742)	-
Notes payable	(1,849,414)	-
Total net investment in capital assets	<u>37,232,620</u>	<u>-</u>
Restricted net position:		
Permanent trust funds - principal	206,084	-
Permanent trust funds - income	87,598	-
Donations	116,097	-
Library	418,942	-
Water	1,545,443	-
Sewer	17,667	-
Police forfeiture	387,835	-
Planning board	49,919	-
Impact fees	2,089,987	-
Forest management	43,952	-
Individuals, organizations, and other governments	-	4,034,091
Total restricted net position	<u>4,963,524</u>	<u>4,034,091</u>
Unrestricted	<u>(6,590,969)</u>	<u>-</u>
Total net position	<u>\$ 35,605,175</u>	<u>\$ 4,034,091</u>

NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2024 consist of the following:

	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Inventory	\$ 24,866	\$ -	\$ -	\$ -	\$ 24,866
Prepaid items	355,248	-	-	-	355,248
Other permanent fund - principal balance	-	-	-	97,779	97,779
Library permanent fund - principal balance	-	-	-	108,305	108,305
Total nonspendable fund balance	<u>380,114</u>	<u>-</u>	<u>-</u>	<u>206,084</u>	<u>586,198</u>

(Continued)

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Governmental fund balances continued:

	General Fund	Water Fund	Sewer Fund	Other Governmental Funds	Total Governmental Funds
Restricted:					
Donations	116,097	-	-	-	116,097
Library	418,942	-	-	-	418,942
Water	-	1,545,443	-	-	1,545,443
Sewer	-	-	17,667	-	17,667
Police forfeiture	-	-	-	387,835	387,835
Planning board	-	-	-	49,919	49,919
Impact fees	-	-	-	2,089,987	2,089,987
Forest management	-	-	-	43,952	43,952
Other permanent fund - income balance	-	-	-	66,512	66,512
Library permanent fund - income balance	-	-	-	21,086	21,086
Total restricted fund balance	535,039	1,545,443	17,667	2,659,291	4,757,440
Committed:					
Non-lapsing appropriation	96,714	-	-	-	96,714
Voted from surplus	165,000	-	-	-	165,000
Expendable trusts	3,888,442	4,896,318	14,444,695	-	23,229,455
Conservation commission	1,915,935	-	-	-	1,915,935
Police detail revolving	-	-	-	28,075	28,075
Senior activities	-	-	-	118,683	118,683
Community TV revolving fund	-	-	-	82,887	82,887
Emergency management revolving fund	-	-	-	650,811	650,811
Total committed fund balance	6,066,091	4,896,318	14,444,695	880,456	26,287,560
Assigned:					
Encumbrances	387,146	-	-	-	387,146
Abatement contingency	2,000,000	-	-	-	2,000,000
Total assigned fund balance	2,387,146	-	-	-	2,387,146
Unassigned	8,976,952	-	-	-	8,976,952
Total governmental fund balances	\$18,345,342	\$6,441,761	\$14,462,362	\$3,745,831	\$42,995,296

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2024, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2023 to June 30, 2024 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2023-24 the Town paid \$301,689 and \$323,498, respectively, to Primex³ for Workers' Compensation and Property/Liability programs. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 20 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

As of June 30, 2024, no such arrangements were identified.

NOTE 21 – CONTINGENT LIABILITIES

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

NOTE 22 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 17, 2025, the date the June 30, 2024 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure.

In November 2024, we were informed that a police investigation occurred over the Town's payroll processing at the Department of Public Works. The engagement team met with members of Town Management. As a result of this meeting, additional procedures were performed. The results of those procedures are included in the results of this audit.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Town's proportion of the net pension liability	0.56%	0.55%	0.56%	0.58%	0.56%	0.57%	0.55%	0.60%	0.61%	0.59%
Town's proportionate share of the net pension liability	\$ 20,834,147	\$ 21,703,799	\$ 30,028,780	\$ 28,411,801	\$ 27,186,868	\$ 27,479,280	\$ 35,377,535	\$ 26,698,574	\$ 34,713,233	\$ 33,038,513
Town's covered payroll (as of measurement date)	\$ 10,368,293	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124
Town's proportionate share of the net pension liability as a percentage of its covered payroll	200.04%	202.12%	272.35%	250.06%	229.40%	221.64%	278.10%	187.34%	230.39%	215.09%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	65.47%	58.30%	57.77%	64.73%	65.59%	58.72%	72.22%	65.12%	67.18%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Fiscal year-end										
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Contractually required contribution	\$ 1,800,699	\$ 1,838,020	\$ 2,022,094	\$ 2,116,407	\$ 2,386,346	\$ 2,485,315	\$ 2,457,132	\$ 3,478,778	\$ 3,504,014	\$ 3,548,892
Contributions in relation to the contractually required contributions	(1,800,699)	(1,838,020)	(2,022,094)	(2,116,407)	(2,386,346)	(2,485,315)	(2,457,132)	(3,478,778)	(3,504,014)	(3,548,892)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of fiscal year)	\$ 10,738,338	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,305	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124	\$ 15,772,254
Contributions as a percentage of covered payroll	16.77%	16.67%	17.80%	17.86%	19.25%	19.54%	17.24%	23.09%	22.81%	22.50%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

***Schedule of the Town's Proportionate Share of Net Pension Liability and
Schedule of Town Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at June 30, 2024. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Town's proportion of the net OPEB liability	0.45%	0.46%	0.67%	0.68%	0.61%	0.66%	0.70%	0.69%
Town's proportionate share of the net OPEB liability (asset)	\$ 2,168,480	\$ 2,103,080	\$ 3,083,911	\$ 2,977,224	\$ 2,655,173	\$ 2,651,400	\$ 2,663,852	\$ 2,347,936
Town's covered payroll (as of measurement date)	\$ 11,025,613	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,721,205	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.67%	18.51%	26.02%	24.01%	20.87%	18.60%	17.68%	15.29%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%	12.80%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024

	<i>Unaudited</i>										
	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027
Fiscal year end											
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
Contractually required contribution	\$ 260,278	\$ 272,617	\$ 297,940	\$ 309,911	\$ 281,570	\$ 294,162	\$ 296,840	\$ 300,716			
Contributors in relation to the contractually required contribution	(260,278)	(272,617)	(297,940)	(309,911)	(281,570)	(294,162)	(296,840)	(300,716)			
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Town's covered payroll (as of fiscal year end)	\$ 11,361,925	\$ 11,851,249	\$ 12,398,178	\$ 12,731,305	\$ 14,251,501	\$ 15,067,140	\$ 15,360,124	\$ 15,772,254			
Contributions as a percentage of covered payroll	2.29%	2.30%	2.40%	2.43%	1.98%	1.95%	1.93%	1.91%			

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT J
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended June 30, 2024
Unaudited

	June 30,							
	2017	2018	2019	2020	2021	2022	2023	2024
OPEB liability, beginning of year	\$ 11,227,357	\$ 11,734,293	\$ 12,568,516	\$ 8,650,486	\$ 9,209,076	\$ 14,181,404	\$ 15,010,754	\$ 5,051,506
Changes for the year:								
Service cost	603,411	615,479	423,696	438,525	794,334	811,491	290,237	300,831
Interest	317,641	331,976	281,134	299,625	286,000	303,236	181,878	191,073
Assumption changes and difference between actual and expected experience	(250,010)	58,775	(4,449,372)	-	4,171,337	-	(10,204,716)	-
Benefit payments	(164,106)	(172,007)	(173,488)	(179,560)	(279,343)	(285,377)	(226,647)	(234,920)
OPEB liability, end of year	\$ 11,734,293	\$ 12,568,516	\$ 8,650,486	\$ 9,209,076	\$ 14,181,404	\$ 15,010,754	\$ 5,051,506	\$ 5,308,490
Covered payroll	\$ 9,712,076	\$ 9,906,318	\$ 10,482,232	\$ 10,691,877	\$ 14,301,945	\$ 14,587,984	\$ 10,395,231	\$ 10,759,065
Total OPEB liability as a percentage of covered payroll	120.82%	126.87%	82.53%	86.13%	99.16%	102.90%	48.59%	49.34%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability
and Schedule of Town Contributions – Other Postemployment Benefits***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2024. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2024. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 22,097,357	\$ 22,380,006	\$ 282,649
Yield	8,000	8,067	67
Timber	8,000	10,702	2,702
Excavation	5,000	9,336	4,336
Payment in lieu of taxes	10,245	-	(10,245)
Interest and penalties on taxes	165,000	119,615	(45,385)
Total from taxes	<u>22,293,602</u>	<u>22,527,726</u>	<u>234,124</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	5,600,000	6,418,845	818,845
Building permits	295,000	381,233	86,233
Other	233,000	173,159	(59,841)
Total from licenses, permits, and fees	<u>6,128,000</u>	<u>6,973,237</u>	<u>845,237</u>
Intergovernmental:			
State:			
Meals and rooms distribution	2,431,094	2,431,094	-
Highway block grant	549,884	705,530	155,646
Other	95,696	233,766	138,070
Federal:			
Other	588,112	728,651	140,539
Total from intergovernmental	<u>3,664,786</u>	<u>4,099,041</u>	<u>434,255</u>
Charges for services:			
Income from departments	1,741,006	1,583,016	(157,990)
Miscellaneous:			
Sale of municipal property	55,000	6,800	(48,200)
Interest on investments	300,000	570,231	270,231
Other	139,687	26,776	(112,911)
Total from miscellaneous	<u>494,687</u>	<u>603,807</u>	<u>109,120</u>
Other financing sources:			
Transfers in	233,661	406,659	172,998
Total revenues and other financing sources	<u>34,555,742</u>	<u>\$ 36,193,486</u>	<u>\$ 1,637,744</u>
Unassigned fund balance used to reduce tax rate	1,000,000		
Amounts voted from fund balance	125,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 35,680,742</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive Negative
Current:					
General government:					
Executive	\$ 1,685	\$ 450,473	\$ 475,901	\$ 47,948	\$ (71,691)
Election and registration	-	482,875	523,092	-	(40,217)
Financial administration	-	1,325,468	1,367,836	-	(42,368)
Revaluation of property	33,695	462,037	452,427	37,059	6,246
Legal	-	148,465	137,942	-	10,523
Planning and zoning	-	673,584	597,205	-	76,379
General government buildings	-	192,107	205,557	-	(13,450)
Cemeteries	-	1,250	66	-	1,184
Insurance, not otherwise allocated	-	590,938	606,177	-	(15,239)
Other	-	200,471	142,779	-	57,692
Total general government	35,380	4,527,668	4,508,982	85,007	(30,941)
Public safety:					
Police	30,113	10,291,031	9,756,274	22,253	542,617
Fire	27,545	9,043,158	9,094,014	119,070	(142,381)
Total public safety	57,658	19,334,189	18,850,288	141,323	400,236
Highways and streets:					
Administration	-	452,255	445,889	-	6,366
Highways and streets	-	5,684,858	5,545,758	2,916	136,184
Total highways and streets	-	6,137,113	5,991,647	2,916	142,550
Sanitation:					
Solid waste collection	-	2,240,383	2,417,491	-	(177,108)
Health:					
Pest control	-	144,406	147,024	-	(2,618)
Welfare:					
Administration and direct assistance	-	42,185	28,445	-	13,740
Culture and recreation:					
Parks and recreation	-	519,605	523,089	-	(3,484)
Patriotic purposes	-	5,600	4,100	-	1,500
Total culture and recreation	-	525,205	527,189	-	(1,984)
Debt service:					
Principal of long-term debt	-	266,700	266,700	-	-
Interest on long-term debt	-	251,832	251,832	-	-
Total debt service	-	518,532	518,532	-	-
Capital outlay	-	696,809	382,255	157,900	156,654
Other financing uses:					
Transfers out	-	1,514,252	1,503,929	-	10,323
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 93,038	\$ 35,680,742	\$ 34,875,782	\$ 387,146	\$ 510,852

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF HUDSON, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended June 30, 2024

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 9,507,806
Changes:		
Unassigned fund balance used to reduce 2024 tax rate		(1,000,000)
Amounts voted from fund balance		(125,000)
2023-2024 Budget summary:		
Revenue surplus (Schedule 1)	\$ 1,637,744	
Unexpended balance of appropriations (Schedule 2)	<u>510,852</u>	
2023-2024 Budget surplus		2,148,596
Increase in nonspendable fund balance		(56,517)
Decrease in restricted fund balance		20,937
Increase in committed fund balance (non-encumbrances)		(111,969)
Increase in assigned fund balance (non-encumbrances)		<u>(1,300,000)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		9,083,853
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(175,771)
Elimination of the allowance for uncollectible taxes		<u>68,870</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 8,976,952</u></u>

See Independent Auditor's Report.

SCHEDULE 4
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds					
	Police Detail Revolving	Senior Activities	Police Forfeiture	Community TV Revolving	Planning Board	Impact Fees
ASSETS						
Cash and cash equivalents	\$ 28,075	\$ 119,109	\$ 392,099	\$ 85,414	\$ 49,919	\$ 2,188,342
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	1,645
Accrued interest receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>\$ 28,075</u>	<u>\$ 119,109</u>	<u>\$ 392,099</u>	<u>\$ 85,414</u>	<u>\$ 49,919</u>	<u>\$ 2,189,987</u>
LIABILITIES						
Accounts payable	\$ -	\$ 426	\$ 4,264	\$ 2,527	\$ -	\$ -
Interfund payable	-	-	-	-	-	100,000
Total liabilities	<u>-</u>	<u>426</u>	<u>4,264</u>	<u>2,527</u>	<u>-</u>	<u>100,000</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	387,835	-	49,919	2,089,987
Committed	28,075	118,683	-	82,887	-	-
Total fund balances	<u>28,075</u>	<u>118,683</u>	<u>387,835</u>	<u>82,887</u>	<u>49,919</u>	<u>2,089,987</u>
Total liabilities and fund balances	<u>\$ 28,075</u>	<u>\$ 119,109</u>	<u>\$ 392,099</u>	<u>\$ 85,414</u>	<u>\$ 49,919</u>	<u>\$ 2,189,987</u>

Special Revenue Funds						
Forest Management	Emergency Services	Capital Project Funds		Permanent Funds		Total
	Revolving	Lowell Road	Police Facility	Other	Library	
\$ 43,952	\$ 652,946	\$ -	\$ -	\$ 3,638	\$ 2,229	\$ 3,565,723
-	-	-	-	160,640	127,024	287,664
-	-	-	-	-	-	1,645
-	-	-	-	13	138	151
-	-	431,453	-	-	-	431,453
<u>\$ 43,952</u>	<u>\$ 652,946</u>	<u>\$ 431,453</u>	<u>\$ -</u>	<u>\$ 164,291</u>	<u>\$ 129,391</u>	<u>\$ 4,286,636</u>
\$ -	\$ 2,135	\$ -	\$ -	\$ -	\$ -	\$ 9,352
-	-	431,453	-	-	-	531,453
-	2,135	431,453	-	-	-	540,805
-	-	-	-	97,779	108,305	206,084
43,952	-	-	-	66,512	21,086	2,659,291
-	650,811	-	-	-	-	880,456
<u>43,952</u>	<u>650,811</u>	<u>-</u>	<u>-</u>	<u>164,291</u>	<u>129,391</u>	<u>3,745,831</u>
<u>\$ 43,952</u>	<u>\$ 652,946</u>	<u>\$ 431,453</u>	<u>\$ -</u>	<u>\$ 164,291</u>	<u>\$ 129,391</u>	<u>\$ 4,286,636</u>

See Independent Auditor's Report.

SCHEDULE 5
TOWN OF HUDSON, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	Special Revenue Fund					
	Police Detail Revolving	Senior Activities	Police Forfeiture	Community TV Revolving	Planning Board	Impact Fees
REVENUES						
Licenses and permits	\$ -	\$ -	\$ -	\$ 370,298	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	28,075	148,245	-	-	-	-
Miscellaneous	-	-	167,163	342	5,453	627,021
Total revenues	<u>28,075</u>	<u>148,245</u>	<u>167,163</u>	<u>370,640</u>	<u>5,453</u>	<u>627,021</u>
EXPENDITURES						
Current:						
General government	-	-	-	405,408	12,432	-
Public safety	-	-	47,470	-	-	-
Highways and streets	-	-	-	-	-	95,727
Culture and recreation	-	138,909	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>138,909</u>	<u>47,470</u>	<u>405,408</u>	<u>12,432</u>	<u>95,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,075</u>	<u>9,336</u>	<u>119,693</u>	<u>(34,768)</u>	<u>(6,979)</u>	<u>531,294</u>
OTHER FINANCING USES						
Transfers out	-	-	-	-	-	(100,000)
Net change in fund balances	28,075	9,336	119,693	(34,768)	(6,979)	431,294
Fund balances, beginning	-	109,347	268,142	117,655	56,898	1,658,693
Fund balances, ending	<u>\$ 28,075</u>	<u>\$ 118,683</u>	<u>\$ 387,835</u>	<u>\$ 82,887</u>	<u>\$ 49,919</u>	<u>\$ 2,089,987</u>

Special Revenue Funds						
Forest Management	Emergency Services	Capital Project Funds		Permanent Funds		Total
	Revolving Fund	Lowell Road	Police Facility	Other	Library	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,298
-	2,915	1,024,124	-	-	-	1,027,039
-	516,901	-	-	-	-	693,221
28,185	10,000	-	-	16,095	11,786	866,045
28,185	529,816	1,024,124	-	16,095	11,786	2,956,603
-	-	-	-	-	-	417,840
-	381,340	-	-	-	-	428,810
-	-	-	-	-	-	95,727
-	-	-	-	-	240	139,149
-	-	1,024,124	3,826,293	-	-	4,850,417
-	381,340	1,024,124	3,826,293	-	240	5,931,943
28,185	148,476	-	(3,826,293)	16,095	11,546	(2,975,340)
-	-	-	-	-	-	(100,000)
28,185	148,476	-	(3,826,293)	16,095	11,546	(3,075,340)
15,767	502,335	-	3,826,293	148,196	117,845	6,821,171
\$ 43,952	\$ 650,811	\$ -	\$ -	\$ 164,291	\$ 129,391	\$ 3,745,831

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
June 30, 2024

	Custodial Funds							Total
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees	State Motor Vehicle Fees	
ASSETS								
Cash and cash equivalents	\$ -	\$ 42,648	\$ 747,139	\$ 1,777,127	\$ 42,883	\$ 33,544	\$ -	\$ 2,643,341
Investments	-	1,375,590	-	-	-	-	-	1,375,590
Intergovernmental receivable	27,270,774	-	-	-	-	-	-	27,270,774
Accrued interest receivable	-	4,516	-	-	-	-	-	4,516
Total assets	\$ 27,270,774	\$ 1,422,754	\$ 747,139	\$ 1,777,127	\$ 42,883	\$ 33,544	\$ -	\$ 31,294,221
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 1,645	\$ -	\$ -	\$ -	\$ 1,645
Intergovernmental payables:								
School	25,058,286	-	-	-	-	-	-	25,058,286
County	2,212,488	-	-	-	-	-	-	2,212,488
Total liabilities	27,270,774	-	-	1,645	-	-	-	27,272,419
NET POSITION								
Restricted	-	1,422,754	747,139	1,775,482	42,883	33,544	-	4,021,802
Total liabilities and net position	\$ 27,270,774	\$ 1,422,754	\$ 747,139	\$ 1,777,127	\$ 42,883	\$ 33,544	\$ -	\$ 31,294,221

See Independent Auditor's Report.

SCHEDULE 7
TOWN OF HUDSON, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

	Custodial Funds							Total
	Taxes	Trust Funds	School District Impact Fees	Performance Bonds	Sewer Inspection Fees	Engineering Application Fees	State Motor Vehicle Fees	
ADDITIONS								
Contributions	\$ -	\$ -	\$ 161,959	\$ 1,606,847	\$ 2,000	\$ 35,924	\$ -	\$ 1,806,730
Investment earnings	-	33,606	17,706	27,160	-	-	-	78,472
Tax and fee collections for other governments	53,809,948	-	-	-	-	-	1,907,166	55,717,114
Unrealized gain on investments	-	105,572	-	-	-	-	-	105,572
Total additions	53,809,948	139,178	179,665	1,634,007	2,000	35,924	1,907,166	57,707,888
DEDUCTIONS								
Payments of taxes or fees to other governments	53,809,948	-	-	-	-	-	1,907,166	55,717,114
Payments for escrow purposes	-	-	-	210,868	2,321	38,848	-	252,037
Total deductions	53,809,948	-	-	210,868	2,321	38,848	1,907,166	55,969,151
Change in net position	-	139,178	179,665	1,423,139	(321)	(2,924)	-	1,738,737
Net position, beginning	-	1,283,576	567,474	352,343	43,204	36,468	-	2,283,065
Net position, ending	\$ -	\$ 1,422,754	\$ 747,139	\$ 1,775,482	\$ 42,883	\$ 33,544	\$ -	\$ 4,021,802

See Independent Auditor's Report.

***INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES***



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hudson as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Hudson's basic financial statements, and have issued our report thereon dated January 17, 2025. Our report on the financial statements of the governmental activities was adverse as indicated therein.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Hudson's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hudson's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Hudson's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance however, there were other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as item 2024-001.

***Town of Hudson, New Hampshire
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards***

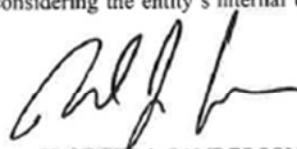
Town of Hudson's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Hudson's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Town of Hudson's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 17, 2025
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Members of the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Hudson's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town of Hudson's major federal programs for the year ended June 30, 2024. The Town of Hudson's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Hudson complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Hudson and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Hudson compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of Hudson's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Hudson's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting

***Town of Hudson, New Hampshire
Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance***

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Hudson's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Hudson's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Hudson's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hudson's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Hudson's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town of Hudson's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.


Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Hudson's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town of Hudson's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

*Town of Hudson, New Hampshire
Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance*

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

January 17, 2025
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

SCHEDULE I
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Adverse opinion on governmental activities: _____

Unmodified opinions on each major fund and aggregate remaining fund information. _____

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? X yes none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes no

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
20.205 21.027	Highway Planning and Construction COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes X no

SCHEDULE I (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 Remote Payroll Processing (Material Weakness)

Criteria or Specific Requirement: Effective internal controls over financial reporting require that timekeeping records are accurate, complete, and independently verified. This ensures payroll transactions are properly recorded and in compliance with Town practice. The Town's practice expects the use of approved timekeeping systems such as punch cards or electronic time clocks and an independent review of payroll records prior to processing.

Condition: During our review of internal controls over payroll processing, the following deficiencies were identified within the Department of Public Works:

- Two employees did not utilize punch cards or any other formal method of time documentation whereas all other hourly department employees utilize or complete the required punch card.
- Time records summarized in an Excel worksheet were not consistently verified against underlying documentation (e.g., punch cards) by an independent reviewer prior to processing.

After year-end, a police investigation into payroll irregularities within the Department of Public Works was conducted. This investigation identified additional deficiencies and resulted in recommendations to address weaknesses in timekeeping and payroll processing practices.

Cause: Nonadherence to established timekeeping practices, inadequate oversight or lack of accountability in the payroll processing workflow, and possible lack of resources or training on proper payroll controls.

Effect: There is an increased risk of payroll errors, including inaccurate pay or improper payments, potential for financial misstatements related to payroll expenses in the financial statements, and reduced reliability of payroll records used in financial reporting and operational decision-making.

Identification as Repeat Finding: This is not a repeat finding.

Recommendation: We strongly recommend that the Town strengthen its payroll timekeeping practices and procedures to ensure the accurate and complete recording of employee work hours. This includes proper entry of hours worked, accurate classification and utilization of earned time, and consistent documentation of approved time-off requests. Furthermore, a formal policy and procedure manual should be developed and implemented to standardize and align with current practices.

To enhance internal controls, the payroll review process must require independent verification of payroll summaries or timesheets against supporting documentation by the Department Head or an authorized designee before processing. This verification should include documented approval, such as a signature or electronic sign-off, to maintain accountability.

Additionally, staff should receive comprehensive training on timekeeping policies, payroll procedures, and the importance of adhering to internal control standards. To ensure continued compliance and detect any inconsistencies, periodic internal audits of payroll processes should be conducted across all departments, with prompt corrective actions taken for any identified issues.

The recommendations resulting from the subsequent police investigation should also be reviewed and incorporated into the Town's corrective action plan to comprehensively address the identified deficiencies.

Views of Responsible Officials: Management's views and corrective action plan is included at the end of this report.

SCHEDULE I (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-002 Document Policies and Procedures over Federal Awards (Significant Deficiency)

Cluster/Program: All Federal Programs

Type of Finding:

Compliance – Other Matters

Internal Control over Compliance – Significant Deficiency

Criteria or Specific Requirement: OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (UG) established significant requirements related to Federal Awards. The requirements stipulate that Federal Award recipients must document their policies and procedures over certain aspects of financial program management. Specifically, written policies are required for the following:

- Determination of allowable costs
- Employee travel
- Cash Management
- Equipment and Inventory
- Procurement and Suspension and Debarment
- Subrecipient monitoring and management.

Condition: The Town has not formalized written policies and procedures related to Federal awards as required under Uniform Guidance.

Cause: Weaknesses in the formal documentation of internal controls.

Effect: There are no formal policies in federal related to federal grant activity noted above.

Questioned Costs: There are no questioned costs.

Identification as Repeat Finding: This is not a repeat finding.

Recommendation: The Town should ensure that written policies and procedures are compiled and adopted as soon as practicable to ensure compliance with the Uniform Guidance.

Views of Responsible Officials: Management's views and corrective action plan is included at the end of this report.

SCHEDULE II
Town of Hudson, New Hampshire
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the State of New Hampshire Department of Transportation				
Highway Planning and Construction	20.205	41754	\$ -	\$ 1,187,107
<i>PROGRAM TOTAL</i>			-	1,187,107
Passed Through the State of New Hampshire Department of Safety				
State and Community Highway Safety	20.600	N/A	-	3,388
<i>PROGRAM TOTAL</i>			-	3,388
U.S. DEPARTMENT OF TREASURY				
Passed Through the State of New Hampshire Department of Employment Security				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	-	14,360
<i>PROGRAM TOTAL</i>			-	14,360
Passed Through the State of New Hampshire Department of Environmental Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	AM-153	-	66,398
Passed Through the State of New Hampshire Department of Business and Economic Affairs				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	12,381
<i>PROGRAM TOTAL</i>			-	78,779
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY				
Passed Through the State of New Hampshire Department of Environmental Services				
Drinking Water State Revolving Fund	66.468	LSL-27	-	17,109
<i>PROGRAM TOTAL</i>			-	17,109
EXECUTIVE OFFICE OF THE PRESIDENT				
Passed Through the Town of Scarborough, Maine				
High Intensity Drug Trafficking Areas Program	95.001	N/A	-	17,236
<i>PROGRAM TOTAL</i>			-	17,236
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the City of Beverly, Massachusetts				
National Urban Search and Rescue Response System	97.025	N/A	-	11,617
<i>PROGRAM TOTAL</i>			-	11,617
Passed Through the State of New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	EMW-2022-SS-00036	-	119,840
<i>PROGRAM TOTAL</i>			-	119,840

(Continued)

The accompanying notes are an integral part of this schedule.

SCHEDULE II (Continued)
Town of Hudson, New Hampshire
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Federal Expenditures
DIRECT FUNDING				
U.S. DEPARTMENT OF JUSTICE				
Bullet Proof Vest Partnership Program	16.607	N/A	-	3,450
<i>PROGRAM TOTAL</i>			-	3,450
Equitable Sharing Program	16.922	N/A	-	43,206
<i>PROGRAM TOTAL</i>			-	43,206
Domestic Cannabis Eradication/Suppression Program	16.U01	N/A	-	3,073
<i>PROGRAM TOTAL</i>			-	3,073
FBI Safe Streets	16.U02	N/A	-	17,492
<i>PROGRAM TOTAL</i>			-	17,492
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,180,118
<i>PROGRAM TOTAL</i>			-	1,180,118
U.S. DEPARTMENT OF ENERGY				
Energy Efficiency and Conservation Block Program	81.128	N/A	-	73,526
<i>PROGRAM TOTAL</i>			-	73,526
U.S. DEPARTMENT OF HOMELAND SECURITY				
Assistance to Firefighters Grant	97.044	N/A	-	172,419
<i>PROGRAM TOTAL</i>			-	172,419
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	-	286,117
<i>PROGRAM TOTAL</i>			-	286,117
<i>Total Expenditures of Federal Awards</i>			\$ -	\$ 3,228,837

The accompanying notes are an integral part of this schedule.

TOWN OF HUDSON, NEW HAMPSHIRE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Hudson under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Hudson, it is not intended to and does not present the financial position and changes in net position and fund balance of the Town of Hudson.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Town of Hudson has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

APPENDIX



TOWN OF HUDSON

Finance Department



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6000 • Fax: 603 881-3944

CORRECTIVE ACTION PLAN

June 30, 2024

Audit Finding Reference:

2024-001

Management's Response and Planned Corrective Action:

The Town agrees with the recommendations and will develop a comprehensive payroll policy and procedure manual, incorporating findings from the police investigation, to standardize and strengthen timekeeping practices. Independent verification of payroll summaries or timesheets will be required, with documented approvals implemented to enhance internal controls. Staff will receive training on updated procedures, and periodic internal audits will be conducted to ensure compliance and address any discrepancies promptly.

Name of Contact Person and Completion Date:

Name 1: Beth McKee

Anticipated Completion Date – 12/31/2025

Audit Finding Reference:

2024-002

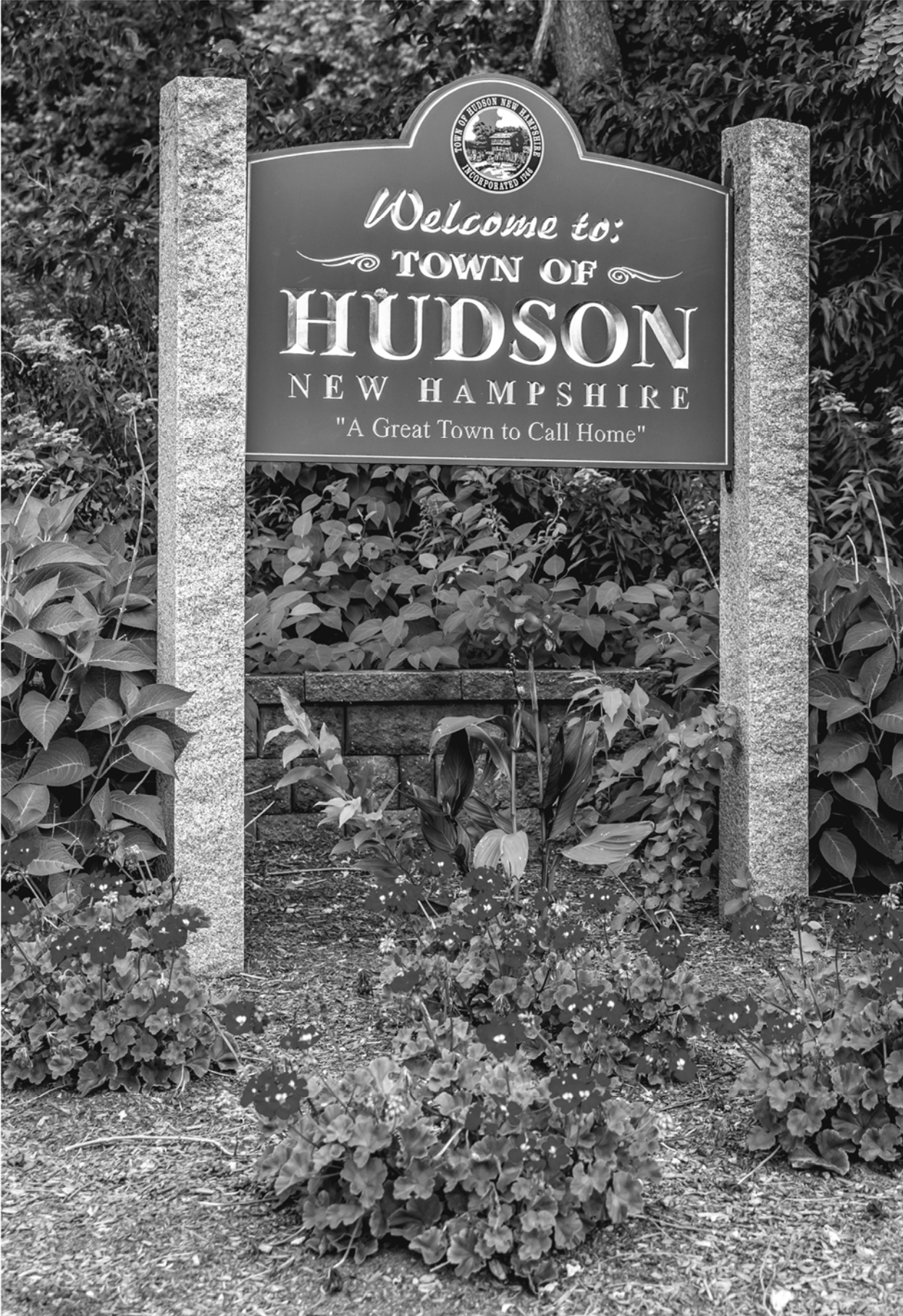
Management's Response and Planned Corrective Action:

The Town acknowledges the need to formalize written policies and procedures to comply with Uniform Guidance requirements. We are in the process of developing and implementing comprehensive policies addressing allowable costs, employee travel, cash management, equipment and inventory, procurement, and subrecipient monitoring.

Name of Contact Person and Completion Date:

Name 1: Beth McKee

Anticipated Completion Date – 6/30/2025





New Hampshire
Department of
Revenue Administration

2025
MS-737

Proposed Budget

Hudson

For the period beginning July 1, 2025 and ending June 30, 2026
Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Selectmen's Appropriations for period ending 6/30/2026 (Recommended)	Selectmen's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
General Government								
4130	Executive	02	\$475,901	\$609,353	\$649,164	\$0	\$649,164	\$0
4140	Election, Registration, and Vital Statistics	02	\$523,032	\$716,327	\$652,079	\$0	\$652,079	\$0
4150	Financial Administration	02	\$1,367,896	\$1,433,875	\$1,488,974	\$0	\$1,488,974	\$0
4152	Property Assessment	02	\$462,427	\$469,538	\$513,280	\$0	\$513,280	\$0
4153	Legal Expense	02	\$137,942	\$120,000	\$116,324	\$0	\$116,324	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	02	\$597,205	\$850,122	\$702,249	\$0	\$702,249	\$0
4194	General Government Buildings	02	\$206,557	\$111,068	\$111,281	\$0	\$111,281	\$0
4195	Cemeteries	02	\$86	\$5,050	\$6,050	\$0	\$6,050	\$0
4196	Insurance Not Otherwise Allocated	02	\$606,177	\$644,198	\$680,316	\$0	\$680,316	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	02	\$142,779	\$270,991	\$269,183	\$0	\$269,183	\$0
General Government Subtotal			\$4,508,982	\$5,060,552	\$5,187,900	\$0	\$5,187,900	\$0
Public Safety								
4210	Police	02	\$9,756,274	\$10,406,762	\$10,784,372	\$0	\$10,784,372	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	02	\$9,094,014	\$9,259,255	\$11,034,831	\$0	\$10,606,881	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$18,850,288	\$19,666,017	\$21,819,203	\$0	\$21,480,253	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	02	\$445,889	\$475,577	\$491,915	\$0	\$491,915	\$0
4312	Highways and Streets	02	\$5,545,758	\$5,814,850	\$5,846,186	\$0	\$5,846,186	\$0
4313	Bridges		\$0	\$100,000	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$5,991,647	\$6,395,427	\$6,338,101	\$0	\$6,338,101	\$0
Sanitation								
4321	Sanitation Administration	02	\$0	\$2,395,988	\$2,680,622	\$0	\$2,680,622	\$0
4323	Solid Waste Collection		\$2,417,491	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$2,030,095	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$4,447,586	\$2,395,988	\$2,680,622	\$0	\$2,680,622	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Selectmen's Appropriations for period ending 6/30/2026 (Recommended)	Selectmen's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$2,385,766	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4336	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$1,097,766	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$3,483,531	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	02	\$147,024	\$160,627	\$167,263	\$0	\$167,263	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$147,024	\$160,627	\$167,263	\$0	\$167,263	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Selectmen's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026
					(Recommended)	(Not Recommended)	
Welfare							
4441	Welfare Administration		\$28,445	\$0	\$0	\$0	\$0
4442	Direct Assistance	02	\$0	\$65,000	\$65,000	\$0	\$65,000
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$28,445	\$65,000	\$65,000	\$0	\$65,000
Culture and Recreation							
4520	Parks and Recreation	02	\$523,069	\$599,139	\$693,801	\$0	\$693,801
4550	Library	02	\$1,246,176	\$1,304,179	\$1,426,189	\$0	\$1,426,189
4583	Patriotic Purposes	02	\$4,100	\$7,100	\$7,100	\$0	\$7,100
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$1,773,365	\$1,910,418	\$2,327,090	\$0	\$2,327,090
Conservation and Development							
4611	Conservation Administration	02	\$0	\$52,753	\$53,544	\$0	\$53,544
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$52,753	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$52,753	\$52,753	\$53,544	\$0	\$53,544



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Selectments' Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Selectments' Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	02	\$1,271,700	\$1,271,700	\$256,700	\$0	\$266,700	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$387,238	\$329,366	\$224,628	\$0	\$224,628	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
			\$1,658,938	\$1,601,066	\$491,328	\$0	\$491,328	\$0
Capital Outlay								
4801	Land		\$0	\$0	\$0	\$0	\$0	\$0
4802	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4803	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4809	Improvements Other than Buildings		\$382,255	\$0	\$0	\$0	\$0	\$0
			\$382,255	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4811	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4812	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4813	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4814A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4814E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4814C	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4814S	To Sewer Proprietary Fund	03	\$0	\$2,425,706	\$2,457,392	\$0	\$2,457,392	\$0
4814W	To Water Proprietary Fund	04	\$0	\$3,275,509	\$3,974,159	\$0	\$3,974,159	\$0
4818	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4819	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$5,702,215	\$6,431,591	\$0	\$6,431,591	\$0
Total Operating Budget Appropriations								
				\$45,561,642	\$0	\$45,222,692	\$0	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4815	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4816	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4817	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4809	Improvements Other than Buildings	09	\$1,000,000	\$0	\$1,000,000	\$0
		<i>Purpose: Robinson Pond Improvements</i>				
4809	Improvements Other than Buildings	10	\$2,553,000	\$0	\$2,553,000	\$0
		<i>Purpose: Lowell Road and Birch Street Intersection Improvements</i>				
4815	To Capital Reserve Funds	13	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Property Revaluation Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	14	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: VacCon Truck Replacement Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	15	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Drainage Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	16	\$225,000	\$0	\$225,000	\$0
		<i>Purpose: Fire Apparatus/Equipment Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	17	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Benson Park Renovation Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	18	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Energy Efficiency Capital Reserve Funding</i>				
4815	To Capital Reserve Funds	19	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Establish Public Works Vehicle Repair/Replacement Capital Reserve Fund</i>				
Total Proposed Special Articles			\$4,118,000	\$0	\$4,118,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
4130	Executive	06	\$14,323	\$0	\$14,323	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4140	Election, Registration, and Vital Statistics	06	\$18,311	\$0	\$18,311	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4150	Financial Administration	06	\$8,169	\$0	\$8,169	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4152	Property Assessment	06	\$6,518	\$0	\$6,518	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4191	Planning and Zoning	06	\$8,107	\$0	\$8,107	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4194	General Government Buildings	11	\$54,800	\$0	\$54,800	\$0
			<i>Purpose: Town Hall Renovations</i>			
4194	General Government Buildings	06	\$7,309	\$0	\$7,309	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4210	Police	05	\$468,780	\$0	\$468,780	\$0
			<i>Purpose: Hudson Police Employees Association Contract</i>			
4210	Police	06	\$7,788	\$0	\$7,788	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4220	Fire	06	\$18,529	\$0	\$18,529	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4220	Fire	07	\$527,686	\$0	\$527,686	\$0
			<i>Purpose: Hire Four Firefighter/AEMT's</i>			
4311	Highway Administration	06	\$4,544	\$0	\$4,544	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			
4414	Pest Control	12	\$40,000	\$0	\$40,000	\$0
			<i>Purpose: Fund Mosquito Control Program</i>			
4520	Parks and Recreation	06	\$7,675	\$0	\$7,675	\$0
			<i>Purpose: Hudson Support Staff Union Contract</i>			



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
4902	Machinery, Vehicles, and Equipment	06	\$145,399	\$0	\$145,399	\$0
<i>Purpose: Public Works Dump Truck Replacement</i>						
4914S	To Sewer Proprietary Fund	06	\$5,203	\$0	\$5,203	\$0
<i>Purpose: Hudson Support Staff Union Contract</i>						
4914W	To Water Proprietary Fund	06	\$9,393	\$0	\$9,393	\$0
<i>Purpose: Hudson Support Staff Union Contract</i>						
Total Proposed Individual Articles			\$1,352,534	\$0	\$1,352,534	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2024	Selectman's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Taxes					
3120	Land Use Charge Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$8,067	\$8,000	\$8,000
3186	Payment in Lieu of Taxes	02	\$0	\$12,816	\$12,816
3187	Excavation Tax	02	\$9,336	\$6,000	\$6,000
3189	Other Taxes	02	\$10,702	\$9,000	\$9,000
3190	Interest and Penalties on Delinquent Taxes	02	\$119,615	\$148,000	\$148,000
	Taxes Subtotal		\$147,720	\$183,816	\$183,816
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$6,418,845	\$6,150,000	\$6,150,000
3230	Building Permits	02	\$381,233	\$388,000	\$388,000
3290	Other Licenses, Permits, and Fees	02	\$173,159	\$203,100	\$203,100
	Licenses, Permits, and Fees Subtotal		\$6,973,237	\$6,741,100	\$6,741,100
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements	10	\$0	\$2,042,400	\$2,042,400
	From Federal Government Subtotal		\$0	\$2,042,400	\$2,042,400
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$2,431,064	\$1,793,865	\$2,200,000
3353	Highway Block Grant	02	\$705,530	\$650,000	\$660,000
3354	Water Pollution Grant	09	\$0	\$500,000	\$500,000
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2025
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2024	Selectment's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	02	\$962,417	\$180,000	\$180,000
	State Sources Subtotal		\$4,099,041	\$3,123,865	\$3,530,000
Charges for Services					
3401	Income from Departments	02	\$1,583,016	\$1,249,050	\$1,249,050
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	02	\$0	\$110,000	\$110,000
	Charges for Services Subtotal		\$1,583,016	\$1,359,050	\$1,359,050
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$6,800	\$20,000	\$20,000
3502	Interest on Investments	02	\$570,231	\$365,000	\$365,000
3503	Rents of Property	02	\$0	\$1,500	\$1,500
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$26,776	\$0	\$0
	Miscellaneous Revenues Subtotal		\$603,807	\$386,500	\$386,500
Interfund Operating Transfers In					
3611	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2024	Selectmen's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$74,675	\$0	\$0
3913	From Capital Projects Funds	10	\$0	\$510,600	\$510,600
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	03	\$1,702,604	\$2,457,392	\$2,457,392
3914W	From Water Proprietary Fund	04	\$3,794,749	\$3,974,199	\$3,974,199
3915	From Capital Reserve Funds	02	\$121,984	\$100,000	\$100,000
3916	From Trust and Fiduciary Funds	02	\$100,000	\$2,261	\$2,261
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$5,794,012	\$7,044,452	\$7,044,452
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9966	Amount Voted from Fund Balance		\$0	\$0	\$0
9969	Fund Balance to Reduce Taxes	02	\$0	\$1,100,000	\$1,100,000
Other Financing Sources Subtotal			\$0	\$1,100,000	\$1,100,000
Total Estimated Revenues and Credits			\$19,200,833	\$21,981,183	\$22,387,318



New Hampshire
 Department of
 Revenue Administration

2025
MS-737

Budget Summary

Item	Selectmen's Period ending 6/30/2026 (Recommended)	Budget Committee's Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$45,561,642	\$45,222,692
Special Warrant Articles	\$4,118,000	\$4,118,000
Individual Warrant Articles	\$1,352,534	\$1,352,534
Total Appropriations	\$51,032,176	\$50,693,226
Less Amount of Estimated Revenues & Credits	\$21,961,183	\$22,387,318
Estimated Amount of Taxes to be Raised	\$29,050,993	\$28,305,908



Supplemental Schedule

1. Total Recommended by Budget Committee	\$50,693,226
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,156,700
3. Interest: Long-Term Bonds & Notes	\$271,094
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$1,427,794
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$49,265,432
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$4,926,543
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$584,649
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$55,619,769

Town Warrant 2025



Hudson,
New Hampshire



Hudson

The inhabitants of the Town of Hudson in the County of Hillsborough in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: February 01, 2025

Time: 9:00 a.m.

Location: Community Center, 12 Lions Avenue, Hudson, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 11, 2025

Time: 9:00 a.m.

Ward One Location: Memorial School, 1 Memorial Drive

Ward Two Location: Alvirne High School Cafeteria, 200 Derry Street

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 27, 2025, a true and attested copy of this document was posted at the place of meetings and at Rodgers Memorial Library, Hudson Town Hall and U.S. Post Office and that an original was delivered to the Town Administrator.

Name	Position	Signature
Robert Guessferd	Chariman	
Dillon Dumont	Vice-Chairman	
Kara Roy	Selectman	
Heidi Jakoby	Selectman	
David Morin	Selectman	



Article 02 General Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$38,791,101? Should this article be defeated, the default budget shall be \$37,177,866, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.34
Tax rate Impact is \$5.31

Article 03 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,457,392? Should this article be defeated, the default budget shall be \$2,514,864, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00

Article 04 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,974,199? Should this article be defeated, the default budget shall be \$3,840,188, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00



Article 05 Hudson Police Employees Association Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police Employees Association for Wage and Benefit Increases. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Police Employees Association which calls for the following increase in salaries and benefits: 7/1/25 to 6/30/26 \$468,780, 7/1/26 to 6/30/27 \$281,795, 7/1/27 to 6/30/28 \$275,679, 7/1/28 to 6/30/29 \$309,213 and to raise and appropriate the sum of \$468,780 for the 2025-2026 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year?

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.09

Article 06 Hudson Support Staff Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, Teamsters Local 633, for Wage & Benefits increases. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Support Staff, Teamsters Local 633, which calls for the following increase in salaries and benefits: 7/1/25 to 6/30/26 \$115,869, 7/1/26 to 6/30/27 \$78,292, 7/1/27 to 6/30/28 \$80,108, 7/1/28 to 6/30/29 \$83,055 and to raise and appropriate the sum of \$115,860 for the 2025-2026 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.02

Article 07 Hire Four 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.10

Article 08 Public Works 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 in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.03



Article 09 Robinson Pond Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,000 for construction of Robinson Pond improvements? This project will be funded \$500,000 (50%) from a State grant and \$500,000 (50%) from general taxation. This project will include improvements at the boat launch and beach area. This warrant article is contingent on receiving the State grant and if the State grant is not received, the Town will only do improvements to the boat launch, not to exceed \$500,000. 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 5-3-1.
Tax Rate Impact is \$0.10

Article 10 Lowell Road and Birch Street Intersection Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,553,000 for construction of intersection improvements? This project will be funded \$2,042,400 (80%) from NHDOT Federal grant and \$510,600 from the Lowell Road Corridor Fund, Zone 1 and Zone 2. 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00.

Article 11 Town Hall Renovations

Shall the Town of Hudson vote to raise and appropriate the sum of \$54,800 for the design costs for the renovation of Hudson Town Hall? This project will include renovations to the existing Hudson Town Hall along with an addition of approximately 2,000 square feet. This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 4-0.
Recommended by the Budget Committee 8-1.
Tax Rate Impact is \$0.01.

Article 12 Fund Mosquito Control Program

Shall the Town of Hudson vote to raise and appropriate the sum of \$40,000 to fund services for a mosquito control program for the Town? This is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 4-1.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.01.

Article 13 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 8-1.
Tax Rate Impact is \$0.005.



Article 09 Robinson Pond Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,000 for construction of Robinson Pond improvements? This project will be funded \$500,000 (50%) from a State grant and \$500,000 (50%) from general taxation. This project will include improvements at the boat launch and beach area. This warrant article is contingent on receiving the State grant and if the State grant is not received, the Town will only do improvements to the boat launch, not to exceed \$500,000. 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 5-3-1.
Tax Rate Impact is \$0.10

Article 10 Lowell Road and Birch Street Intersection Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,553,000 for construction of intersection improvements? This project will be funded \$2,042,400 (80%) from NHDOT Federal grant and \$510,600 from the Lowell Road Corridor Fund, Zone 1 and Zone 2. 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00.

Article 11 Town Hall Renovations

Shall the Town of Hudson vote to raise and appropriate the sum of \$54,800 for the design costs for the renovation of Hudson Town Hall? This project will include renovations to the existing Hudson Town Hall along with an addition of approximately 2,000 square feet. This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 4-0.
Recommended by the Budget Committee 8-1.
Tax Rate Impact is \$0.01.

Article 12 Fund Mosquito Control Program

Shall the Town of Hudson vote to raise and appropriate the sum of \$40,000 to fund services for a mosquito control program for the Town? This is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 4-1.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.01.

Article 13 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 8-1.
Tax Rate Impact is \$0.005.



Article 14 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.003.

Article 15 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 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.02.

Article 16 Fire Apparatus/Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$225,000 of which \$50,000 will be added to the Fire Apparatus Capital Reserve Fund previously established March 14, 2000, \$150,000 will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 11, 2008, and \$25,000 will be added to the Fire Equipment Capital Reserve Fund previously established March 18, 2011? This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.04.

Article 17 Benson Park Renovation Capital Reserve Funding

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? This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.002.

Article 18 Energy Efficiency Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Energy Efficiency Capital Reserve Fund previously established in March 2020? This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.005.



Article 19 Establish Public Works Vehicle 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. This appropriation is in addition to Article 2, the Operating Budget.

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.03.

Article 20 Funding for the Comprehensive Infrastructure Study for the Town of Hudson (by Petition)

Shall the town of Hudson vote to fund a comprehensive infrastructure study, approved in the 2024 election, to be conducted independently by a qualified third-party contractor not affiliated with the Town of Hudson or the Nashua Regional Planning Commission? This study will assess the impact of ongoing and future development on the Town's infrastructure, services, and facilities, with funding to come from the June 30 fund balance available for transfer on July 1, and no additional taxation required. The study will include the following components: 1. Comprehensive Traffic Study: Evaluate current traffic conditions and forecast future traffic patterns, including all developments currently under construction or approved for construction. 2. Emergency Services Review: Assess the staffing, equipment, and training needs for the Police, Fire, and Public Works Departments based on anticipated demands from new developments. 3. Impact on Schools: Examine the effects of high-density housing and other developments on the town's school system, including enrollment projections and capacity needs. 4. Sewer and Water Infrastructure: Determine current and future sewer and water infrastructure needs based on projected growth. 5. Review of Impact Fees: Reassess the town's current impact fees for developers in light of the findings from this study to ensure they cover the costs of supporting new developments. Results will guide updates to the Town Master Plan, zoning ordinances, land use regulations, and budget planning for town services. The study is estimated to cost \$250,000 - \$500,000. This article provides the funding needed to proceed with the project as approved by voters in 2024.

Not Recommended by the Board of Selectmen 4-0.
Tax Rate Impact is \$0.00

Article 21 Remove Vote Tallies from Ballot (by Petition)

Should the Town of Hudson stop showing the total numbers of votes from town board (like the Selectmen or Budget Committee) next to questions on the ballot?
Instead, this change will: 1. List how each board member voted, by name, for every question or article. 2. Make sure boards share clear and honest information about ballot questions at least three weeks before the election. 3. Get this information out to everyone in ways that are easy to find, like: Posting on the town's website. Sharing in local newspapers. Sending emails to people who sign up for town news. Posting on the town's official social media pages. Printing copies for Town Hall, the library, and other public places.

Not recommended by the Board of Selectmen 4-0.
Tax Rate Impact is \$0.00



Article 22 Establish Rural Residential District (RR).

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article IV, Establishment of Districts numerated: Zoning Map, to establish a new Rural Residential District (RR) to encompass more rural areas of Hudson characterized by conservation land, open space and low density residential sites, to preserve the rural character of these areas while providing opportunities for low density single family residential development? The new RR District boundary will include portions of the existing G-1 District.

Passage of this Article will: 1) amend Article IV, Establishment of Districts, Section 334-17 Districts enumerated; Zoning Map, to include the new RR District, 2) amend Article IV, Establishment of Districts, Section 334-18, Districts Described, to include a description of the new RR District and 3) amend Attachment 1 - Table of Permitted Uses, Attachment 2 - table of Permitted Accessory Uses, and Attachment 4 - table of Minimum Dimensional Requirements, to include the principal uses, accessory uses and dimensional requirements for the new RR District.
Recommended by the Planning Board 7-0

Article 23 Amend Town Code for Snow Dump Definition

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Code as follows: Amend Article II, Terminology, Section 334-6 Definitions, to add a definition for Snow Dump to read as follows: Snow Dump - An area where snow, transported from an off-site location, is deposited for storage or disposal?

Recommended by the Planning Board 7-0

Article 24 Amend 334-15 Parking

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-15 Parking, to clarify the prohibition against outdoor parking and storage of more than one (1) uninspected vehicle to read as follows: Outdoor storage of more than one unregistered or uninspected motor vehicle per residential unit?

Recommended by the Planning Board 7-0

Article 25 Amend 334-6 Commercial Trailer Definition

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II Terminology, Section 334-6 Definitions, to add a definition for Commercial Trailer to read as follows: Commercial Trailer - A trailer that is designed to be hitched or attached to, or lifted and to transport, carry, hail or store property, goods, cargo, or other commercial items? Passage of this Article will: 1) amend Article II Terminology, Section 334-6 Definitions, to add the new definition, and 2) Amend Section 334-15 Parking, to include a new Section 334-15B. (5), to read as follows: The parking or storage of any commercial trailer that requires a king pin to be hitched to a vehicle. This is prohibited in any residential or TR, R-1, or R-2 district. This regulation shall not be construed as prohibiting such trailers from loading or unloading in such districts in servicing uses therein.

Recommended by the Planning Board 7-0



**2025
WARRANT**

Article 26 Amend 334-31 A Nonconforming Structure Definition

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-31. A Alteration and expansion of nonconforming structures to read as follows: A nonconforming structure may not be altered or expanded, except by variance? A nonconforming structure may be altered, reconstructed, externally or structurally modified, provided that such alterations, reconstruction, extension or structural modification does not make any portion or portions of the existing structure more nonconforming. A nonconforming structure cannot be reconstructed after demolition, except when the structure was demolished by an act of God, fire or flood or is found unsafe as determined by the Building Inspector or his/her designee. A nonconforming building or a building occupied by a nonconforming use may be strengthened and made safe (Amended 3-11/2024)

Recommended by the Planning Board 7-0

Article 27 Amend Section 334-9 B (4) Land Use Classification

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-9 B (4) Land use classification, by replacing the term "Retail and service" to "Commercial" to be consistent with the Table of Permitted Uses?

Recommended by the Planning Board 7-0

Article 28 Amend Section 334 Attachment 4, Table of Minimum Dimensions

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334 Attachment 4, Table of Minimum Dimension Requirements, to include a new lot width requirement as follows?

Minimum Lot Width	R1	R2	TR	B	I	G	G-1	RR*
	120	120	90	150	150	150	200	200*

Passage of this article will amend the Table of Minimum Dimensional Requirements to include a new Note:3 to read as follows: Minimum lot width is measured between the side lot lines at the minimum front yard setback line (* Contingent on passage of Article 22).

Recommended by the Planning Board &-0

Article 29 Amend Section 33-4 Abutters Definition

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II Terminology, Section 334-6 Definitions, to update the definition of "Abutter" to reflect changes in State Law?

Recommended by the Planning Board 7-0

Article 30 Permit Contractor Signs Only During Active Site Work

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article VII Signs, to permit contractor signs only during periods of active site work? Passage of this article will amend Section 334-58 B (2) to read: Contractor job signs no greater than 12 square feet. Contractor signs are temporary and may be posted only during active on-site work such as construction and landscaping.

Recommended by the Planning Board 7-0



Article 31 Amend Table of Minimum Dimensional Requirements Shed Setback

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334 Attachment 4, Table of Minimum Dimensional Requirements, to reduce the side-yard and rear-yard setback for all sheds 200 square feet or less in area from fifteen (15) feet to five (5) feet.

Recommended by the Planning Board 4-3

Article 32 Establish Mixed Use District (MUD)

Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Town Zoning Ordinances as follows: Amend Article IV, Establishment of Districts, Section 334-17 Districts enumerated; Town of Hudson Zoning Map, to include a new Mixed Use District (MUD)? Passage of this Article will amend Section 334-18 Districts described, to include a new subsection to read as follows, and re-letter the section accordingly: Mixed Use District (MUD). The MUD District aims to blend residential, commercial, civic, and recreational spaces while preserving the New England character, prioritizing sustainability, and fostering community engagement. Permitted uses would include single-family homes, townhouses, and low-rise apartments together with shops, cafes, restaurants, and various civic uses.

Recommended by the Planning Board 7-0

Article 33 Petition to rezone parcels from Residential 2 to Business

Are you in favor of the adoption of Amendment No. 13 as proposed by petition for the Town of Hudson Zoning Ordinance as follows? Amend the Official Zoning Map of the Town of Hudson by re-zoning from Residential (R-2) to Business (B) the following parcels of land, Tax Map 168, Lot 118-000 (7 Greeley St.), Tax Map 168, Lot 119-000 (5 Greeley St.), Tax Map 168, Lot 120-000 (6 A & B Windham Rd.), Tax Map 168, Lot 121-000 (238 Central St.), Tax Map 168, Lot 122-000 (4 Windham Rd.), Tax Map 168, Lot 123-000 (6 C & D Windham Rd.), Tax Map 168, Lot 124-000 (6 E, F, & W Windham Rd.), Tax Map 168, Lot 125-000 (8 Windham Rd.), Tax Map 168, Lot 125-001 (9 A & B Windham Rd.), Tax Map 168, Lot 126-000 (10 Windham Rd.).

Recommended by the Planning Board 7-0



**Reminder: The voting session of
Town Meeting is Tuesday, March 11, 2025
from 7:00 a.m.- 8:00 p.m.
at two locations:
Memorial Middle School
and
Alvirne High School
Please see next page to find the Ward
you are required to vote in.**



If you have any questions about any of the articles,
please contact any of the following Selectmen:

Robert Guessferd, Chairman (603) 315-4681

Dillon Dumont, Vice-Chairman (603) 231-7345

David S. Morin (603) 305-9887

Kara Roy (508) 450-5370



Street Names to Vote in Ward 1

Memorial Middle School

1 Memorial Drive, Hudson NH

A

A St.
Adelaide St.
Allard Ct.
Allyson Dr.
Alpha St.
Alpine Ave.
Andrews Ave.
Anna Louise Dr.
Annie Ct.
Applewood Dr.
April Ct.
Ash St.
Aspen St.
Aster Ct.
Atwood Ave.

B

B St.
Bay St.
Bear Path Ln.
Beaver Path
Belknap Rd.
Belknap Ter.
Birch St.
Birdie Ln.
Blackstone St.
Blueberry Ln.
Bond St.
Bosley Ct.
Bradford Cir.
Brenton Ave.
Bridle Bridge Rd.
Brody Ln.
Brook Dr.
Brookfield Rd.
Bruce St.
Bungalow Ave.
Burns Hill Rd.
Burton St.
Bush Hill Rd.
Butternut St.

C

C St
Caldwell Rd.
Campbell Ave.
Canterberry Ct.
Cape Dr.
Catalpa Dr.
Cathedral Ln.
Cedar St.
Central St.
Chalifoux Rd.
Chandler Ct.
Chapin St.
Charbonneau St.
Charity Ct.
Charles St.
Chase St.
Chatham St.
Cheney Dr.
Cherry St.
Chestnut St.
Chiswick Rd.
Cin Fre Dr.
Clark St.
Clearview Cir.
Clement Rd.
Cliff Ave.
Clifton St.
Cobblestone Dr.
Coll St.
Colson Rd.
Connell St.
Copper Hill Rd.
Cottonwood Dr.
County Rd.
Coventry Ct.
Crestwood Dr.
Cross St.

D

D St.
Dana Dr.

Davenport Rd.
Deer Run Rd.
Deerfield Ave.
Delilah Way
Demery St.
Dracut Rd.
Dumont Rd.

E

E St.
Eagle Dr.
Easthill Dr.
Eayers Pond Rd.
Edgar Ct.
Elaine St.
Elder St.
Empire Cir.

F

F St.
Fairway Dr.
Farnum Ct.
Ferry Ave.
Fir Ln.
First St.
Flying Rock Rd.
Fox Hollow Dr.
Franklin St.
Front St.
Fulton St.

G

Gates Ln.
Gibson Rd.
Gillis St.
Glen Dr.
Glenview Dr.
Gordon St.
Gowing Rd.
Graham Ct.
Granite Hill Rd.
Greenfield Dr.

Greentrees Dr.
Gregory St.
Groves Farm Rd.
Gulf St.

H

Hardy Rd.
Hartson Cir.
Harwood Rd.
Hawkview Rd.
Hedgerow Dr.
Hemlock St.
Heron Pond Way
Hickory St.
Hilindale Dr.
Hillside Dr.
Holly Ln.
Homestead Ln.
Hunter Ln.
Hurley St.

I

Inspiration Path.
Intervale Ct.
Ireland St.

J

Jacqueline St.
James Way
Jarry Way
Jeanne St.
Joan Ave.
Joseph Ave.
Jump Ln.
Juniper St.

K

Karas Crossing Dr.
Kestrel Ln.
Kimball Hill Rd.

L

Laurel Lndg.
Leaor Cir.
Leonard Ave.
Library St., south of Ferry St.
Lilac St.
Lily Ct.
Linda St.
Linden St.

Lions Ave.
Little Hales Ln.
Locust St.
Loop Rd.
Loren Ct.
Lorraine St.
Lowell Rd.
Lucier Park Dr.
Lund Dr.

M

MacCann Rd.
Magnolia St.
Maple Ave.
Mark St.
Marshall St.
Maywood St.
McEwen Ct.
McKinney Dr.
Meadow Dr.
Melendy Rd.
Memorial Dr.
Merrill St.
Mission Ln.
Mobile Dr.
Monarch Ct.
Moose Hill Rd.
Mountain View Dr.
Muldoon Dr.
Musquash Rd.

N

Nathaniel Dr.
Nevens St.
Nicolls Cir.
Noel St.

O

Oak Ave.
Oakwood St.
Oban Dr.
Oblate Dr.
Old Coach Rd.
Orchard Park Ln.
Overlook Cir.

P

Paget Dr.
Par Ln.
Paradise Ln.

Parkhurst Dr.
Partridge Cir.
Pasture Dr.
Paula Cir.
Pelham Rd.
Philbrick St.
Pine Rd.
Pinedale Ave.
Plamondon Dr.
Ponderosa Dr.
Porter Ave.
Potter Rd.
Prince Dr.
Pulpit Dr.

Q

Quail Run Dr.

R

Radcliffe Dr.
Raymond St.
Reed St.
Reflection Dr.
Rega Ave.
Regina Ave.
Rena Ave.
Rhona St.
Richman Rd.
Ricky Dr.
Ridge Ave.
Ridgecrest Dr.
Rita Ave.
River Rd.
Riverside Ave.
Robo Dr.
Roosevelt Ave.
Rose Dr.

S

Sagamore Park Rd.
Saint Anthony Dr.
Saint Eugene Way
Saint Francis Pl.
Saint Mary Dr.
Sand Hill Rd.
Sanders Rd.
Savin St.
Schaefer Cir.
School St.
Second St.

Shadowbrook Dr.
Sheffield St.
Shelley Dr.
Sheraton Dr.
Sherburne Rd.
Short St.
Sir Isaac Way
Somerset Dr.
Speare Rd.
Spruce St.
Stable Rd.
Standish Ln.
Stanley Ave.
State St.
Steele Rd.
Stonemill Dr.
Stuart St.
Sullivan Rd.
Sunrise Dr.
Sycamore St.

T

Tamarack St.
Tammy Ct.
Tate St.
Teloian Dr.
Tessier St.
Third St.
Thorning Rd.
Thurstons Dr.
Tiffany Cir.
Travers St.
Trigate Rd.

V

Vinton St.
Virginia Dr.

W

Walker Rd.
Wall St.
Walnut St.
Warren Rd.
Wason Rd.
Water St.
Watersedge Dr.
Wayne St.
Wildwood Ter.
Williams Dr.
Willow St.

Winding Hollow Rd.
Winn Ave.
Winnhaven Dr.
Winslow Farm Rd.
Wissahickon Dr.
Woodland Dr.
Woodridge Dr.
Wyeth Dr.

Y

Yale Ct.

Street Names to Vote in Ward 2

Alvirne High School

200 Derry Road, Hudson, NH

- A**
Abbott Farm Ln.
Abbott St.
Adam Dr.
Alvirne Dr.
Amanda Dr.
Autumn Cir.
- B**
Baker St.
Balsam Way.
Baltusrol Dr.
Barbara Ln.
Barretts Hill Rd.
Beechwood Rd.
Berkeley Dr.
Bockes Rd.
Bolduc Way
Bonnie Heights Dr.
Bonnie Ln.
Boulder Dr.
Bowes Cir.
Boyd Rd.
Brackett Ln.
Brady Dr.
Breakneck Rd.
Brightside Dr.
Burnham Rd.
Buswell St.
- C**
Campbello St.
Canna Path
Cardinal Dr.
Chagnon Ln.
Circle Dr.
Copeland Dr.
Cricketfield Ln.
Cummings St.
Cutler Rd.
- D**
Daniel Webster Dr.
David Dr.
Daw St.
Deblo Dr.
Derry Ln.
Derry Rd.
Derry St.
Doveton Ln.
Dugout Rd.
- E**
E Bonnie Heights Dr.
Easy St.
Edgewood Dr.
Elk Run Rd.
Elmwood Dr.
Essex Ave.
Evergreen Dr.
- F**
Falcon Dr.
Farmington Dr.
Federal St.
Ferry St.
Forest Cir.
Forest Rd.
Fox Run Rd.
Frenette Dr.
Fuller Dr.
- G**
Gabrielle Dr.
Gambia St.
Garrison Farm Rd.
George St.
Glasgow Cir.
Gloria Ave.
Glover Brook Ln.
Grace Dr.
Grand Ave.
Greeley St.
- Griffin Rd.
Grigas St.
- H**
Harvest View Cir.
Haverhill St.
Hayley Ct.
Hayward Pl.
Hazelwood Dr.
Henry Dr.
Heritage Cir.
High Pine Dr.
Highland Ave.
Highland St.
Hill St.
Hilltop Dr.
Hopkins Dr.
Hudson Hills Dr.
Hummingbird Ln.
- I**
Iris Path
Ironwood Rd.
- J**
Jackson Dr.
Jefferson Dr.
Jeremy Ln.
Jessica Ln.
Joel Path
Julie Ln.
- K**
Katherine Ct.
Kay Ct.
Kenyon St.
Kienia Rd.
Kingston Way.
Kris Ct.
Krystal Dr.

L

Lakeside Ave.
Lampron St.
Lawrence Rd.
Leclair Dr.
Ledge Rd.
Lee Way
Lenny Ln.
Leslie St.
Lexington Ct.
Leybridge Dr.
Library St., north of Ferry St.
Lindsay St.
Lockwood Dr.
Logan Ct.
Lois Dr.
Lovewell St. Ext.

M

Madeleine Ct.
Madison Dr.
Mallard Dr.
Manny Ct.
Mansfield Dr.
Marie Ln.
Marsh Rd.
Marshmallow Path.
Maureen Ln.
McCrary Dr.
Meadowlark Dr.
Megan Dr.
Melba Dr.
Melissa Trl.
Merrimack St.
Mockingbird Ln.
Monroe Dr.

N

Nellie Ct.
Newland Ave.
Newton St.
Nobby Ln.
North Ridge Rd.
Nottingham St.

O

Old Derry Rd.
Old Robinson Rd.
Oliver Dr.
Otter Way

P

Page Rd.
Parker Dr.
Patricia Dr.
Pheasant Run
Phillips Dr.
Pinehurst St.
Pinewood Rd.
Plaza Ave.
Pleasant St.
Pond View Dr.
Power St.
Putnam Rd.

R

Rangers Dr.
Raven Dr.
Rayes Dr.
Rebecca Cir.
Rebel Rd.
Redwood Rd.
Riviera Rd.
Robin Dr.
Robinson Pond Dr.
Robinson Rd.
Rolling Woods Dr.
Rosemary Ct.
Roy Dr.

S

Saint John St.
Saint Laurent Dr.
Sandalwood Rd.
Scenic Ln.
Scottsdale Dr.
Senter Farm Rd.
Serenity Cir.
Shingle Mill Rd.
Shoal Creek Rd.
Shoreline Dr.
Sousa Blvd.
Springwood Cir.
Sterling Way
Stevens Dr.
Stonewood Ln.
Stoney Ln.
Summer St.
Sunflower Path
Sunland Dr.
Sunshine Dr.
Sutherland Dr.

T

Taunton Ln
Tear Drop Cir.
Terra Ln.
Tiger Rd.
Timber Ln.
Timothy Ln.
Tolles St.
Towhee Dr.
Twin Meadow Dr.

V

Vernon St.
Village Ln.

W

Wade Rd.
Wagner Way
Washington St.
Water Lily Path
Watts Cir.
Waubeeka Springs Rd.
Webster St.
Wende Dr.
Westchester Ct.
Weymouth Ct.
Whippoorwill Dr.
Wickford Ln.
Willow Creek Dr.
Windham Rd.
Woodcrest Dr.

Y

York Rd.
Youngs Dr.



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 11, 2025**

BALLOT 1 OF 4

Michelle Brewster
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

<p align="center">BOARD OF SELECTMEN Three Year Term VOTE FOR NOT MORE THAN TWO</p> <p>MARC FAUTEUX <input type="radio"/></p> <p>TODD BOYER <input type="radio"/></p> <p>ROBERT GUESSFERD <input type="radio"/></p> <p>MARILYN MCGRATH <input type="radio"/></p> <p>PETER SESSIONS <input type="radio"/></p> <p>XENOPHON VURGAROPULOS III <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">CODE OF ETHICS Three Year Term VOTE FOR NOT MORE THAN TWO</p> <p>SHANE C. MILLEY <input type="radio"/></p> <p>CHRIS POREMBSKI <input type="radio"/></p> <p>HEATHER SMALLEY <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">TOWN CLERK One Year Term VOTE FOR NOT MORE THAN ONE</p> <p>MICHELLE BREWSTER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p align="center">BUDGET COMMITTEE Three Year Term VOTE FOR NOT MORE THAN THREE</p> <p>WILLIAM COLE <input type="radio"/></p> <p>KIM RICE <input type="radio"/></p> <p>RICHARD WEISSGARBER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">CEMETERY TRUSTEE Three Year Term VOTE FOR NOT MORE THAN ONE</p> <p>TOM ALCIERE <input type="radio"/></p> <p>DANIEL BARTHELEMY <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">TRUSTEE OF TRUST FUNDS Three Year Term VOTE FOR NOT MORE THAN ONE</p> <p>STEPHEN MALIZIA <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p align="center">BUDGET COMMITTEE One Year Term VOTE FOR NOT MORE THAN ONE</p> <p>ELEANOR BASSETT <input type="radio"/></p> <p>DONNA BOUCHER <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">LIBRARY TRUSTEE Three Year Term VOTE FOR NOT MORE THAN TWO</p> <p>ALI RAFIYMEHR <input type="radio"/></p> <p>MARGARET A. ST. ONGE <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">PLANNING BOARD Three Year Term VOTE FOR NOT MORE THAN TWO</p> <p>TIMOTHY LYKO <input type="radio"/></p> <p>ROGER COUTU <input type="radio"/></p> <p>JAMES CROWLEY <input type="radio"/></p> <p>GEORGE HURD <input type="radio"/></p> <p>JULIA PAQUIN <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p> </p>	<p align="center">MODERATOR One Year Term VOTE FOR NOT MORE THAN ONE</p> <p>MARK EDGINGTON <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>	<p align="center">SUPERVISOR OF THE CHECKLIST Three Year Term VOTE FOR NOT MORE THAN ONE</p> <p>KIMBERLY ALLAN <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>
<p> </p>	<p> </p>	<p align="center">SUPERVISOR OF THE CHECKLIST One Year Term VOTE FOR NOT MORE THAN ONE</p> <p>GARLAND MANN-LAMB <input type="radio"/></p> <p>_____ (Write-in) <input type="radio"/></p>

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES

Article 02 General Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$38,827,854? Should this article be defeated, the default budget shall be \$37,177,866, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.34
Estimated Tax Rate is \$5.31

Article 03 Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$2,457,392? Should this article be defeated, the default budget shall be \$2,514,864, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00

Article 04 Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,974,199? Should this article be defeated, the default budget shall be \$3,840,188, which is the same as last year, with certain adjustments required by previous action of the Town of Hudson or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00

Article 05 Hudson Police Employees Association Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police Employees Association for Wage and Benefit Increases. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Police Employees Association which calls for the following increase in salaries and benefits: 7/1/25 to 6/30/26 \$468,780, 7/1/26 to 6/30/27 \$281,795, 7/1/27 to 6/30/28 \$275,679, 7/1/28 to 6/30/29 \$309,213 and to raise and appropriate the sum of \$468,780 for the 2025-2026 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year?

YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.09

Article 06 Hudson Support Staff Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, Teamsters Local 633, for Wage & Benefits increases. Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Support Staff, Teamsters Local 633, which calls for the following increase in salaries and benefits: 7/1/25 to 6/30/26 \$115,869, 7/1/26 to 6/30/27 \$78,292, 7/1/27 to 6/30/28 \$80,108, 7/1/28 to 6/30/29 \$83,055 and to raise and appropriate the sum of \$115,860 for the 2025-2026 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year?

YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.02

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 11, 2025**

BALLOT 2 OF 4

Michelle Brunster
TOWN CLERK

ARTICLES CONTINUED

Article 07 Hire Four 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 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.10

Article 08 Public Works 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 in addition to Article 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.03

Article 09 Robinson Pond Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,000 for construction of Robinson Pond improvements? This project will be funded \$500,000 (50%) from a State grant and \$500,000 (50%) from general taxation. This project will include improvements at the boat launch and beach area. This warrant article is contingent on receiving the State grant and if the State grant is not received, the Town will only do improvements to the boat launch, not to exceed \$500,000. 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 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 5-3-1.
Tax Rate Impact is \$0.10

Article 10 Lowell Road and Birch Street Intersection Improvements

Shall the Town of Hudson vote to raise and appropriate the sum of \$2,553,000 for construction of intersection improvements? This project will be funded \$2,042,400 (80%) from NHDOT Federal grant and \$510,600 from the Lowell Road Corridor Fund, Zone 1 and Zone 2. 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 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.00.

Article 11 Town Hall Renovations

Shall the Town of Hudson vote to raise and appropriate the sum of \$54,800 for the design costs for the renovation of Hudson Town Hall? This project will include renovations to the existing Hudson Town Hall along with an addition of approximately 2,000 square feet. This appropriation is in addition to Article 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 4-0.
Recommended by the Budget Committee 8-1.
Tax Rate Impact is \$0.01.

Article 12 Fund Mosquito Control Program

Shall the Town of Hudson vote to raise and appropriate the sum of \$40,000 to fund services for a mosquito control program for the Town? This is in addition to Article 2, the Operating Budget. **YES**
NO

Recommended by the Board of Selectmen 4-1.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.01.

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 13 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 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 4-1.
Recommended by the Budget Committee 7-1.
Tax Rate Impact is \$0.005.

Article 14 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 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.003.

Article 15 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 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.02.

Article 16 Fire Apparatus/Equipment Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$225,000 of which \$50,000 will be added to the Fire Apparatus Capital Reserve Fund previously established March 14, 2000; \$150,000 will be added to the Fire Apparatus Refurbishment/Repair Capital Reserve Fund previously established March 11, 2008, and \$25,000 will be added to the Fire Equipment Capital Reserve Fund previously established March 18, 2011? This appropriation is in addition to Article 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.04.

Article 17 Benson Park Renovation Capital Reserve Funding

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? This appropriation is in addition to Article 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.002.

Article 18 Energy Efficiency Capital Reserve Funding

Shall the Town of Hudson vote to raise and appropriate the sum of \$25,000 which will be added to the Energy Efficiency Capital Reserve Fund previously established in March 2020? This appropriation is in addition to Article 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.005.

Article 19 Establish Public Works Vehicle 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. This appropriation is in addition to Article 2, the Operating Budget. YES
NO

Recommended by the Board of Selectmen 5-0.
Recommended by the Budget Committee 9-0.
Tax Rate Impact is \$0.03.

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 11, 2025**

BALLOT 3 OF 4

Michelle Brewster
TOWN CLERK

ARTICLES CONTINUED

Article 20 Funding for the Comprehensive Infrastructure Study for the Town of Hudson (by Petition)

Shall the Town of Hudson vote to support a comprehensive infrastructure study, approved in the 2024 election, to be conducted independently by a qualified third-party contractor not affiliated with the Town of Hudson or the Nashua Regional Planning Commission? This study will assess the impact of ongoing and future development on the Town's infrastructure, services, and facilities. The study will include the following components: 1. Comprehensive Traffic Study: Evaluate current traffic conditions and forecast future traffic patterns, including all developments currently under construction or approved for construction. 2. Emergency Services Review: Assess the staffing, equipment, and training needs for the Police, Fire, and Public Works Departments based on anticipated demands from new developments. 3. Impact on Schools: Examine the effects of high density housing and other developments on the Town's school system, including enrollment projections and capacity needs. 4. Sewer and Water Infrastructure: Determine current and future sewer and water infrastructure needs based on projected growth. 5. Review of Impact Fees: Reassess the Town's current impact fees for developers in light of the findings from this study to ensure they cover the costs of supporting new developments. Results will guide updates to the Town Master Plan, zoning ordinances, land use regulations, and budget planning for town services. The study is estimated to cost \$250,000 - \$500,000.

YES
NO

Not Recommended by the Board of Selectmen 3-1.
Tax Rate Impact is \$0.00

Article 21 Remove Vote Tallies from Ballot (by Petition)

Should the Town of Hudson stop showing the total numbers of votes from town board (like the Selectmen or Budget Committee) next to questions on the ballot?

YES
NO

Not recommended by the Board of Selectmen 3-1.
Tax Rate Impact is \$0.00

Article 22 Establish Rural Residential District (RR).

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article IV, Establishment of Districts numerated: Zoning Map, to establish a new Rural Residential District (RR) to encompass more rural areas of Hudson characterized by conservation land, open space and low density residential sites, to preserve the rural character of these areas while providing opportunities for low density single family residential development? The new RR District boundary will include portions of the existing G-1 District. Passage of this Article will: 1) amend Article IV, Establishment of Districts, Section 334-17 Districts enumerated; Zoning Map, to include the new RR District, 2) amend Article IV, Establishment of Districts, Section 334-18, Districts Described, to include a description of the new RR District and 3) amend Attachment 1 - Table of Permitted Uses, Attachment 2 - table of Permitted Accessory Uses, and Attachment 4 - table of Minimum Dimensional Requirements, to include the principal uses, accessory uses and dimensional requirements for the new RR District.

YES
NO

Recommended by the Planning Board 7-0

Article 23 Amend Town Code for Snow Dump Definition

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Code as follows: Amend Article II, Terminology, Section 334-6 Definitions, to add a definition for Snow Dump to read as follows: Snow Dump - An area where snow, transported from an off-site location, is deposited for storage or disposal?

YES
NO

Recommended by the Planning Board 7-0

Article 24 Amend 334-15 Parking

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-15 Parking, to clarify the prohibition against outdoor parking and storage of more than one (1) uninspected vehicle to read as follows: Outdoor storage of more than one unregistered or uninspected motor vehicle per residential unit?

YES
NO

Recommended by the Planning Board 7-0

TURN BALLOT OVER AND CONTINUE VOTING

ARTICLES CONTINUED

Article 25 Amend 334-6 Commercial Trailer Definition

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II Terminology, Section 334-6 Definitions, to add a definition for Commercial Trailer to read as follows: Commercial Trailer - A trailer that is designed to be hitched or attached to, or lifted and to transport, carry, hail or store property, goods, cargo, or other commercial items? Passage of this Article will: 1) amend Article II Terminology, Section 334-6 Definitions, to add the new definition, and 2) Amend Section 334-15 Parking, to include a new Section 334-15B. (5), to read as follows: The parking or storage of any commercial trailer that requires a king pin to be hitched to a vehicle. This is prohibited in any residential or TR, R-1, or R-2 district. This regulation shall not be construed as prohibiting such trailers from loading or unloading in such districts in servicing uses therein.

YES
NO

Recommended by the Planning Board 7-0

Article 26 Amend 334-31 A Nonconforming Structure Definition

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-31 (A) Alteration and expansion of nonconforming structures to read as follows: A nonconforming structure may not be altered or expanded, except by variance? A nonconforming structure may be altered, reconstructed, externally or structurally modified, provided that such alterations, reconstruction, extension or structural modification does not make any portion or portions of the existing structure more nonconforming. A nonconforming structure cannot be reconstructed after demolition, except when the structure was demolished by an act of God, fire or flood or is found unsafe as determined by the Building Inspector or his/her designee. A nonconforming building or a building occupied by a nonconforming use may be strengthened and made safe (Amended 3-11/2024).

YES
NO

Recommended by the Planning Board 7-0

Article 27 Amend Section 334-9 B (4) Land Use Classification

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334-9 B (4) Land use classification, by replacing the term "Retail and service" to "Commercial" to be consistent with the Table of Permitted Uses?

YES
NO

Recommended by the Planning Board 7-0

Article 28 Amend Section 334 Attachment 4, Table of Minimum Dimensions

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334 Attachment 4, Table of Minimum Dimension Requirements, to include a new lot width requirement as follows? Minimum Lot Width R1: 120; R2: 120; TR: 90; B: 150; I: 150; G: 150; G-1: 200; RR: 200*. Passage of this article will amend the Table of Minimum Dimensional Requirements to include a new Note: 3 to read as follows: Minimum lot width is measured between the side lot lines at the minimum front yard setback line (* Contingent on passage of Article 22).

YES
NO

Recommended by the Planning Board 7-0

Article 29 Amend Section 334-6 Abutters Definition

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article II Terminology, Section 334-6 Definitions, to update the definition of "Abutter" to reflect changes in State Law?

YES
NO

Recommended by the Planning Board 7-0

Article 30 Permit Contractor Signs Only During Active Site Work

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article VII Signs, to permit contractor signs only during periods of active site work? Passage of this article will amend Section 334-58 B (2) to read: Contractor job signs no greater than 12 square feet. Contractor signs are temporary and may be posted only during active on-site work such as construction and landscaping.

YES
NO

Recommended by the Planning Board 7-0

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 11, 2025**

BALLOT 4 OF 4

Michelle Brewster
TOWN CLERK

ARTICLES CONTINUED

Article 31 Amend Table of Minimum Dimensional Requirements Shed Setback

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Section 334 Attachment 4, Table of Minimum Dimensional Requirements, to reduce the side-yard and rear-yard setback for all sheds 200 square feet or less in area from fifteen (15) feet to five (5) feet?

YES
NO

Recommended by the Planning Board 4-3

Article 32 Establish Mixed Use District (MUD)

Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Town Zoning Ordinances as follows: Amend Article IV, Establishment of Districts, Section 334-17 Districts enumerated; Town of Hudson Zoning Map, to include a new Mixed Use District (MUD)? Passage of this Article will amend Section 334-18 Districts described, to include a new subsection to read as follows, and re-letter the section accordingly: Mixed Use District (MUD). The MUD District aims to blend residential, commercial, civic, and recreational spaces while preserving the New England character, prioritizing sustainability, and fostering community engagement. Permitted uses would include single-family homes, townhouses, and low-rise apartments together with shops, cafes, restaurants, and various civic uses. District boundaries, lot size, density, and setback requirements to be determined.

YES
NO

Recommended by the Planning Board 7-0

Article 33 Petition to Rezone Parcels from Residential 2 to Business

Are you in favor of the adoption of Amendment No. 13 as proposed by petition for the Town of Hudson Zoning Ordinance as follows? Amend the Official Zoning Map of the Town of Hudson by re-zoning from Residential (R-2) to Business (B) the following parcels of land, Tax Map 168, Lot 118-000 (7 Greeley St.), Tax Map 168, Lot 119-000 (5 Greeley St.), Tax Map 168, Lot 120-000 (6 A & B Windham Rd.), Tax Map 168, Lot 121-000 (238 Central St.), Tax Map 168, Lot 122-000 (4 Windham Rd.), Tax Map 168, Lot 123-000 (6 C & D Windham Rd.), Tax Map 168, Lot 124-000 (6 E, F, & W Windham Rd.), Tax Map 168, Lot 125-000 (8 Windham Rd.), Tax Map 168, Lot 125-001 (9 A & B Windham Rd.), Tax Map 168, Lot 126-000 (10 Windham Rd.).

YES
NO

Recommended by the Planning Board 5-2

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

HUDSON ORGANIZATIONS

Alvirne Chapel	Sandy Soucy	882-1699
Alvirne Friends of Music	Robert Scagnelli	rscagnelli@sau81.org
American Legion		889-9777
American Legion Auxiliary.....		889-9777
BAFTA Federation of First Baptist Church.....		882-6116
Boy Scouts Troop 20	Kristen Sullivan	930-2318
Cub Scouts Pack 20		romach@comcast.net
Cub Scouts Pack 21	Mike McComas	860-6016
Boy Scouts Troop 21	Sandy Soucie	978-866-4335
Boy Scouts Troop 252	Chris Funk	960-0765
Cub Scouts Pack 252	Chris Funk	960-0765
Friends of the Library of Hudson	Susan Gould	libraryfriends2009@yahoo.com
GFWC Hudson Women’s Club.....		881-9128
Girl Scouts of the Green and White Mountains.....	info@girlscoutsgwm.org.....	888-474-9686
Hudson Firefighters Relief Assoc.	Brain Clarenbach	886-6021
Hudson Fish & Game Club	Paul LaFerriere	889-9875
Hudson Girls Softball League	Joe Law.....	hgslfastpitch@aol.com
Hudson Grange	Gerald LeClerc	jleclerc@nhgrange.org
Hudson Historical Society	Dave Alukonis.....	880-2020
Hudson Lions Club.....	Roger LaTulippe	dgroger@comcast.net
Hudson Litchfield Youth Football Cheer	Mike McTaggart	mctaggartm@comcast.net
Hudson Rotary Club		518-229-5773
Hudson Seniors Council on Aging	Lucille Boucher	889-1803
Hudson Special Olympics	Terry Savage.....	566-0283
Hudson VFW Post.....		598-4594
Hudson VFW Ladies Auxiliary.....		598-4594
Hudson Youth Baseball	Scott Powers.....	475-9977
Knights of Columbus	Mike Chouinard.....	978-360-0690
The Hudson Community Food Pantry.....		882-2462
Veterans Hall.....		889-3486

HUDSON TOWN OFFICES TELEPHONE NUMBERS

Police Department	Emergencies Only	911
	Business Number	886-6011
	Fax	886-0605
Fire Department.....	Emergencies Only	911
	Business Number	886-6021
Selectmen/Town Administrator's Office		886-6024
	Fax	598-6481
Alvirne High School		886-1260
Assessor.....		886-6009
Dr. H. O. Smith School		886-1248
Finance		886-6000
George H. and Ella M. Rodgers Memorial Library		886-6030
Information Technology		886-6000
Inspectional Services		886-6005
	Fax	594-1142
Land Use (Engineering/Planning/Zoning/Code)		886-6008
	Fax	594-1142
Library Street School		886-1255
Memorial School		886-1240
Nottingham West Elementary School		595-1570
Public Works/Road Agent		886-6018
	Fax	594-1143
Recreation Center		880-1600
Sewer Utility		886-6029
Superintendent of Schools		883-7765
Town Clerk/Tax Collector		886-6003
Water Utility		886-6002

Visit our website at www.hudsonnh.gov