



TOWN OF HUDSON

Budget Committee



Bill Cole, Chairman

James Lawrence III, Vice-Chairman

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

Municipal Budget Committee Public Meeting

Aug 7, 2024

7:00 p.m. Buxton Meeting Room

Agenda

- A. Call to Order
- B. Pledge of Allegiance
- C. Attendance
- D. Public Input
- E. Acceptance of Minutes:
 - 1 May 2024
 - 5 June 2024
- F. Nominations/Appointments
- G. Reports
 - 1. Board of Selectmen Liaison
 - Town Planner Hiring (Status)
 - Town Administrator Hiring (Status)

2. School Board Liaison

DEI (Overview / Status)

“Challenge Day” (Sep 2022)

“Facilities Study”

3. Sub-Committee (TARGET Exactions)

H. Old Business

- 1. DEFAULT Budgets (Town/SAU): Process & Parameters**
- 2. SAU81: Employees / Student Enrollment (2005-2023)**
- 3. RFP Document(s): Town Hall Assessment**
- 4. NRPC “interim” Planner: Hourly rate (how determined)**

I. New Business: FY26 Schedule (DRAFT)

J. Other Business/Comments

K. Next Meeting: 4 Sep 2024

L. Adjournment

Posted: 08/01/24

CC: Budget Committee; Board of Selectmen Liaison; Town Administrator; Finance Director; HCTV; School Board Liaison; SAU 81

Town of Hudson Budget Committee Meeting Minutes - DRAFT May 1, 2024

HUDSON BUDGET COMMITTEE

Minutes of the May 1, 2024 Meeting

A. Call to Order

Chairman Cole called the meeting to order in the Buxton Community Development Room at Town Hall at 7:00PM and declared a quorum was present.

B. Pledge of Allegiance

Chairman Cole led the Pledge of Allegiance.

C. Attendance

Members Present: Randall Brownrigg, William Cole, Shawn Jasper, James Lawrence, Shawn Murray, Kevin Walsh, Robert Wherry

Members Excused:

Members Absent: Selectman Liaison Heidi Jakoby, no School Board Liaison

Staff Present: None

D. Public Input

Mr. Patrick Quinlan, 12A Sunshine Dr. spoke pertaining to the Hudson School District's DEI curriculum, the DEI Committee and questioned the source of funds for the DEI training.

No other member of the public stepped forward and Chairman Cole closed Public Input.

E. Acceptance of Minutes

No minutes were presented for review.

F. Resignations:

Normand Martin and Shawn Murray
Mr. Murray motioned to accept Normand Martin's resignation with appreciation for his years of service on the Budget Committee. Mr. Jasper seconded. After comments from the members, the Chair called for a voice vote and carried unanimously.

Mr. Jasper motioned to accept Shawn Murray's resignation, effective immediately, with appreciation for his years of service on the Budget Committee. Mr. Brownrigg seconded. After comments from the members, the Chair called for a voice vote and carried unanimously. Mr. Murray departed the meeting at 7:26 PM.

G. Nominations/Appointments

Three applicants in attendance were, in order of receipt of applications, Mr. Richard Weissgarber, Ms. Donna Boucher, Ms. Kim Rice.

Each applicant proceeded to speak on their interest and qualifications.

Chairman Cole noting the Committee now had three vacancies, requested a motion to nominate all 3 applicants to serve on the Budget Committee until Town Meeting in March, 2025. Mr. Lawrence so motioned, seconded by Mr. Jasper.

Chairman Cole called for a voice vote and the vote was unanimous.

Chairman Cole advised the new members to be sworn in as soon as possible and invited them to sit with the Committee but were unable to vote on any matter.

H. Reports from Liaisons

No Board of Selectman Liaison was present to report.

No School Board Liaison was present to report, but there was an email from School Board Chair Ms. Maureen Dionne, and referenced from the March end-of-month financial reports in the amount of \$1.4 Million, Facilities Study document and process to include that in developing the School District's plan, and requested clarification on what information the Committee was looking for regarding DEI.

Town of Hudson Budget Committee Meeting Minutes - DRAFT

May 1, 2024

I. Old Business

Mr. Jasper mentioned that class size and staffing information requested from the School District had not been received. Chairman Cole requested Mr. Jasper send that request to him via email for follow-up.

Mr. Walsh questioned whether the Fire Chief had met with the School District to see if an inspection/review has occurred or is planned regarding NFPA Life Safety Code 15.2 Means of Egress Requirements for the Dr. HO Smith school. Chairman Cole requested Mr. Walsh send that request to him via email for follow-up.

J. New Business

Mr. Jasper requested proficiency test scores for the past ten years from the School District.

Mr. Lawrence made the point for having the town and School District Default Budgets earlier in the Committee's budget work and made a motion to request the Town and School Districts provide their FY 25-26 Default Budget to the Committee no later than July 20, 2024. Mr. Jasper seconded. The Chair called for a voice vote and passed unanimously.

K. Other Business/Comments

The committee reviewed the meeting schedule for 2024. It was noted that a meeting was scheduled for July 3, 2024. Mr. Jasper motioned and Mr. Wherry seconded not to have a meeting on July 3, 2024. The Chair called for a voice vote and passed with Mr. Walsh the sole "nay" vote.

Chairman Cole reminded members that any member can request information from the Town or School District but to ensure the Chair is copied on any request.

Chairman Cole asked that members submit to him suggestions for agenda items to be reviewed/discussed at future meetings.

J. Adjournment

Motion to adjourn by Mr. Jasper, seconded by Mr. Brownrigg carried unanimously and the meeting was adjourned at 8:59PM.

Respectfully submitted,
Kevin Walsh
Clerk

Ref: Recorded by HCTV, [Budget Committee Meeting of 05-01-24 \(hudsonctv.com\)](https://www.hudsonctv.com)

Town of Hudson Budget Committee Meeting Minutes – DRAFT

Minutes of the June 5, 2024 Meeting

A. Call to Order

Chairman Cole called the meeting to order in the Buxton Community Development Room at Town Hall at 7:00PM and declared a quorum was present.

B. Pledge of Allegiance

Chairman Cole led attendees in the Pledge of Allegiance.

C. Attendance

Members Present: Randall Brownrigg, William Cole, James Lawrence, Donna Proctor, Kimberly Rice, Kevin Walsh, Richard Weissgarber, Robert Wherry, Selectman Liaison Heidi Jakoby, School Board Liaison Grace Kennedy. Chairman Cole welcomed the new members.

Members Excused:

Members Absent: Shawn Jasper

D. Public Input

Chairman Cole opened Public Input at 7:01PM. With no citizen present for input, Chairman Cole declared Public Input closed at 7:01PM.

E. Acceptance of Minutes

Mr. Wherry moved and Mr. Brownrigg seconded a motion to accept the minutes of the April 3, 2024 meeting as presented. With no discussion, Chairman Cole asked for a voice vote and passed 6-0 with Ms. Rice, Mr. Weissgarber, Ms. Boucher, Ms. Jakoby, Ms. Kennedy abstaining.

F. Nominations/Appointments:

None presented.

G. Reports from Liaisons

Board of Selectmen Liaison Jakoby shared:

- Town Planner Hiring status – has been open since November, 2023 and is currently advertised, noting the NRPC has been contracted to provide planning services at the rate of \$72.00 per hour. A general discussion among members ensued with Chairman Cole to provide a copy of the services contract to members for information purposes.
- Assistant Town Administrator Hiring status - has been place on hold due to the retirement of the Town Administrator effective August 30, 2024. Municipal Resources Inc. has been retained to conduct the recruitment search for a Town Administrator under a contract not to exceed \$7,000.00.
- Unexpended Fund Balance status – no update was provided since the previous disclosure of an estimated fund balance of \$9.5 Million two months earlier.
- Fire Dept. Platform Truck/Target “offset” status – reviewed that the truck was ordered May 12, 2024. Committee members engaged in a discussion regarding the Logistics Center development agreement and the need for properly accounting for the \$7.750 Million described in the **Scope and Schedule - Impact Mitigation and Exactions** section of the agreement.
- Ms. Jakoby added that the Board of Selectmen hired an Assistant to the Board of Selectmen,

School Board Liaison Kennedy shared:

- Year End Spending Plan to be provided shortly given the pressing needs of end of year activities; the fire doors at Alvirne High School, HVAC and Allvirne/Checkers renovation, Hallway flooring at Memorial have been awarded contracts.
- Retained Fund Balance – awaiting update on financial through the month of May. Those figures should

Town of Hudson Budget Committee Meeting Minutes – DRAFT

Minutes of the June 5, 2024 Meeting

be available at the next School Board meeting scheduled for June 17.

- DEI Overview/Status – no meeting has occurred recently. Chairman Cole expressed the desire to understand the genesis of the program and any/all associated funding and sources of funding if applicable.
- Facilities Study – no update.
- Challenge Day (September 2022) – Chairman Cole expressed the desire to understand the source of funding for the day, recalling an amount of \$14,000.

Mr. Brownrigg questioned regarding grants and federal funds and if each school had their own funds to expend. Chairman Cole requested Mr. Brownrigg to email him with his questions and he would follow-up with a query/request.

H. Old Business

1. Request for Default Budget(s) status – Vice Chair Lawrence indicated the request for Default Budget calculations would not be received by the requested date. Committee members discussed the need for clarification/consistency by the governing bodies as to how to calculate the default budgets and compliance with statutory requirements. Chairman Cole will request that appropriate representatives from the Town and School District be invited to the August 7 meeting to discuss.
2. SAU81: employees//Student Enrollment 92005-2023) – this will be deferred to the August 7 meeting due to the absence of Mr. Jasper.

I. New Business

Mr. Weissgarber asked how financial reports provided by the Town and School District were being used by the Committee and requested detail on the Town's "Miscellaneous Revenue - Other" Account 4759 given the excess over plan of some \$207 thousand.

J. Other Business/Comments

Selectman Liaison Jakoby shared that the assessment study for Town Hall building has been awarded in the amount of \$42,000 to NorthPoint Construction.

Mr. Walsh commented on Town revenues exceeding plan; desire to see a "Finance Corner" in the Town Crier newsletter to inform residents on fiscal year progress. For the School District, comments on 2 policies regarding Annual Budget and Budget Preparation to include 3 previous years of actuals and concern to coordinate timing respective of Budget Committee deadlines; Spend down plan for the Food Service Fund Balance; new grants for Dental Assistant Program and potential for collaboration with NHTI Dental Assisting Program; Alvirne Pizza Oven funding if it qualifies for the Food Service Fund spend down activity.

Ms. Rice and Mr. Weissgarber expressed they are looking forward to working on behalf of taxpayers.

Ms. Boucher expressed desire to understand and have clarity on where funds are expended.

Vice Chair Lawrence and Chairman Cole again welcomed new members and looked forward to working collaboratively.

K. Next Meeting – August 7, 2024

L. Adjournment

Motion to adjourn by Mr. Weissgarber, seconded by Ms. Rice. Motion carried on a voice vote 10 – 0. Chairman Cole declared the meeting adjourned at 8:43 PM.

Respectfully Submitted,
Kevin Walsh
Clerk

Recorded by HCTV, reference video [Budget Committee Meeting of 06-05-24 \(hudsonctv.com\)](https://www.hudsonctv.com)

Hudson Logistics Center
Applicant – Hillwood Enterprises, L.P.
Impact Mitigation and Exactions

The Hudson Planning Board approved the amended Logistics Center Plan on January 11, 2023 (SP# 12-22). Funds, excluding the CAP fee, to be received by the Town and School District can potentially total \$9 Million. The Scope and Schedule – Impact Mitigation and Exactions total \$7,750,000.00.

It is incumbent on the Town and School District to properly record and account for the planning, receipt, expenditure, and result/outcome achieved with such funds. You can be assured that the Budget Committee, in accordance with its statutory authority and responsibilities, shall conduct appropriate review.

To that end, the Budget Committee has established a sub-committee – Target (Exactions) - to conduct this activity. The charge of the sub-committee is to focus on the \$7,750,000 in funds as described in the Logistics Center Plan to discern the following:

- Statutory authority to accept/receive funds in amounts as designated
- Proposed plans for all funds
- Parameters governing and process for the expenditure of all funds
- Agents for expenditure and final disposition of all funds
- Process related to control and accountability of all funds
- Current status of each program/project and fund balance

To summarize, certain procedural and financial conditions were included in the project.

Site Plan Approval

- #11 - per HR 276-4, the Applicant shall post with the Town of Hudson a performance surety in an amount to be approved by the Town Engineer, in a form approved by the Town Attorney, if necessary.

Complete prior to issuing a Building Permit for the Main Building

- #14 – review and develop a schedule for the implementation of the Fire Chief's recommendations and requirements described in the Fire Chief's Sept 29, 2022 Memorandum to Brian Groth, Town Planner. The Fire Chief (in consultation with the Town Planner and the Applicant) may modify the timing and/or implementation of such requirements.
- #15 – secure a contract and pay for a tower truck (upon terms approved by the Hudson Fire Chief), utilizing funds identified in Condition #61 (Scope and Schedule – Impact Mitigation and Exactions) element (e). \$2.1 Million received, Account 09-2000-2050-000-584 Exaction Fees – Platform Truck (Target) created, and a contract was approved in May, 2023 in the amount of \$1,957,143.00 with a lead time of 880 days (would place estimating delivery August, 2025 timeframe). Any remaining funds are to be contributed to Item (a) STEM Program for CTE.
- #16 – meet with the Fire Chief to identify technical rescue training programs and equipment needs as identified by the Fire Department and which programs and equipment needs shall be paid for utilizing funds provided by the Applicant and identified in Condition #61 (Scope and Schedule – Impact Mitigation and Exactions) element (d). Funds totaling \$1,050,000. Timing of this deliverable may be modified with the Fire Chief's approval.
- #17 – Inspectional Services Department and Planning Department shall be provided with a construction schedule, which shall include details, timing, construction phasing plan, and

related safety measures for the demolition and construction of the on-site and off-site improvements, Additionally, a spill prevention plan is to be developed as recommended in the January 6, 2023 Fuss & O'Neill sewer peer review letter.

- #18 – schedule a pre-construction meeting with the Town Engineer and other town staff.
- #19 – provide the Town Planner and Town Engineer for its review and approval a phased construction plan for Green Meadow Drive so that no detour to the Mercury Systems building is required during the construction of the roadway.
- #20 thru 24 – construction of the earthen berm and sound fence shall be constructed. Fence permit #2023-01570 issued 4/24/24 with date/status of 10/21/24.

At the issuance of the Certificate of Occupancy (CO) for the Main Building and annual anniversary unless otherwise stated.

- #4 - Cost Allocation Procedure (CAP) fee paid prior to the issuance of the Certificate of Occupancy in the amount of \$1,666,861.00.
- #61 – Scope and Schedule – Impact Mitigation and Exactions \$7,750,000
 - (a) - \$2,300,000 STEM Program for CTE. \$230,000 annual payments for 10 years. In lieu of the schedule annual payments, payments made as may be mutually agreed upon, by way of example, a single lump sum payment at an agreed upon present value.
 - (b) - \$1,500,000 – Riverfront Recreation – to identify, plan, design, construct and procure necessary equipment related to public recreation & emergency services boat ramp associated with the Merrimack River. \$500,000 annual payments for 3 years.
 - (c) - \$500,000 – Shoreline Improvement - to identify, plan, design, construct and procure necessary equipment related to public recreational trails along the Merrimack River, including within the easement area identified in the plans.
 - (f) - \$200,000 – Master Planning – to provide funding to the Hudson Planning Board and Planning Department to conduct Master Planning studies and/or strategic planning studies. \$100,00 annual payments for 2 years.
 - (g) - \$100,000 – Community Fee – to support the Town of Hudson's Community Grants program. Payable at the time of CO issuance for Main Building.

Other Conditions (outside the scope of the sub-committee's charge).

- #58 - \$250,000 for the Town's sidewalk fund for the purpose of funding a sidewalk along the easterly side of Lowell Road extending from Rena Avenue to Wal-Mart Boulevard. If not used in this location, these funds may be used for general sidewalk purposes consistent with the purposes of this fund.
- #59 – Fund potential future improvements at the town intersection of Lowell Road/Wason Road/Flagstone Drive as identified in the Traffic Impact Study dated September 2022 (Revised October, 2022). Applicant shall fund the physical improvements in the form of an escrow account with \$100,000 increments, total obligation not to exceed \$1,000,000, as needed and requested by the Engineering Department.

Lisa Labrie <lalabrie@hudsonnh.gov>

7/19/2024 2:56 PM

RE: Logistics Center Impact Mitigation and Exactions (IME) Financial Controls

To Kevin Walsh <km_walsh@comcast.net> Copy Steve Malizia <smalizia@hudsonnh.gov> • William Cole <bcfairway@msn.com> • Heidi Jakoby <hjakoby@hudsonnh.gov>

Good Afternoon Kevin,

I have one week left to finish preparing for the audit and then they will be here the week after (for, at least, one week).

I have designated a series of account numbers that will be created, at the appropriate time, as we receive the money (a separate account for each individually designated IME as you refer to them). They will earn interest and we will be able to keep track of them and run reports, at any time, to get a status of each account. I have auditors here for a preliminary audit today and ran this by the lead auditor. He feels that we are accounting for it appropriately and suggested renaming them to Exaction Fees to differentiate them from the Improvement Fees we currently have.

There is a limited amount of space in the software to put "Impact Mitigation and Exactions". Account 09-2000-2050-000-584, that you refer to below, has been renamed: Exaction Fees – Platform Truck (Target).

I hope that this answers your concerns. I will be available in a few weeks if you need further explanation.

Have a great weekend.

Lisa

Lisa Labrie

Finance Director

Town of Hudson, NH

Hudson, NH 03051

From: KEVIN WALSH <km_walsh@comcast.net>

Sent: Friday, July 19, 2024 11:05 AM

To: Labrie, Lisa <lalabrie@hudsonnh.gov>

Cc: Malizia, Steve <smalizia@hudsonnh.gov>; Cole, William <bcfairway@msn.com>

Subject: Logistics Center Impact Mitigation and Exactions (IME) Financial Controls

EXTERNAL: Do not open attachments or click links unless you recognize and trust the sender.

Good morning Lisa,

On behalf of the Target (Exactions) Sub-Committee of the Hudson Municipal Budget Committee, I realize you are super busy with closing out the fiscal year but thought it a good time to begin thinking about establishing a system for accounting for the various elements of the IME.

Given that permitting for the earthen berm and fencing has occurred, in short order the permitting for the construction of the main building will follow. This will trigger several elements of the IME.

Two of these elements include substantial funds as detailed in the January 17, 2023 Notice of Approval document, specifically:

- (e) Fire Department Platform Truck: \$2,100,000.00. These funds have been received and the truck ordered in May, 2023 in the amount of \$1,957,143.00. Any remaining funds shall be contributed to Item (a) STEM Program for CTE. You have established an account to manage these funds in Account 09-2000-2050-000-584.
- (d) Public Safety: \$1,050,000.00. To provide the Fire and Police Departments with training and equipment and other requirements necessitated by the development. While it is noted that the timing of this "deliverable may be modified with the Hudson Fire Chief's and Police Chief's approval", it is incumbent for you enact a plan to properly account for the receipt and disbursement of these funds. Given the process used for the Platform Truck, it would seem reasonable that a similar process would be in order for this activity as well and establish a unique GL Account.

Similarly, once the main building is finished, the Certificate of Occupancy (CO) will trigger elements of the IME. Again, instituting a system for financial control will be necessary. These elements include:

- (a) \$2,300,000 STEM Program for CTE. \$230,000 annual payments for 10 years. In lieu of the schedule annual payments, payments made as may be mutually agreed upon, by way of example, a single lump sum payment at an agreed upon present value. I believe this will be the responsibility of the Hudson School District to properly account for these funds, not the Town.
- (b) \$1,500,000 Riverfront Recreation – to identify, plan, design, construct and procure necessary equipment related to public recreation & emergency services boat ramp associated with the Merrimack River. \$500,000 annual payments for 3 years.
- (c) \$500,000 Shoreline Improvement - to identify, plan, design, construct and procure necessary equipment related to public recreational trails along the Merrimack River, including within the easement area identified in the plans.
- (f) \$200,000 Master Planning – to provide funding to the Hudson Planning Board and Planning Department to conduct Master Planning studies and/or strategic planning studies. \$100,00 annual payments for 2 years.
- (g) \$100,000 Community Fee – to support the Town of Hudson's Community Grants program.

Lastly, there are other funds associated with Sidewalk and Road Improvements in the Lowell Road/Wason Road/Flagstone Drive that will need to be addressed but are outside of the IME and the charge of the Target (Exactions) Sub-Committee.

I look forward to your thoughts regarding the most fiscally effective process to enact to manage and control the IME funds and welcome the opportunity to meet with you at your convenience to discuss.

Thank you in advance.

Respectfully,
Kevin Walsh
Chair, Target (Exactions) Sub-Committee

Re: Request for FY26 Default Budgets (BOS & School Board)

SJ

Shawn Jasper

To: You; kmwalsh@comcast.net; bob.wherry@rocketmail.com; +5 others

Wed 5/8/2024 8:10 PM

The default amount shall be determined by the governing body, or by the budget committee if the political subdivision has adopted the provisions of RSA 40:14-b, and shall equal the amount of the same appropriation for the preceding fiscal year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the previous year's appropriation. The warrant article shall state the default amount for the appropriation and shall state that if the appropriation proposed in the article is not approved, the default amount shall be deemed to have been approved.

As you can see from the law copied above, none of what is being written below has anything to do with how a default budget is calculated. As to salaries and benefits, they are simply required to use the amount approved, plus any changes due to previously approved. Changes in Special Education also have nothing to do with the default budget. If those costs increase they School Board needs to reduce other expenses to meet those costs. In fact this type of situation is the purpose of a default budget. There is also no mention of Revolving or Special Revenue Funds. I think we now know why the default budget has been so close to the operating budget. Notice that there is no comma between "previously incurred or mandated by law", that means that the second part should be read as "previously mandated by law" There is no reason the default budget can not be set now.

Shawn

From: William Cole

Sent: Wednesday, May 8, 2024 2:04 PM

To: Jasper, Shawn ; kmwalsh@comcast.net ; bob.wherry@rocketmail.com ; Randall Brownrigg ; donnaboucher@rocketmail.com ; kimrice44@gmail.com ; Rich Weissgarber ; Weissgarber Rich

Subject: Fw: Request for FY26 Default Budgets (BOS & School Board)

From: Maureen Dionne <madionne@sau81.org>

Sent: Wednesday, May 8, 2024 12:55 PM

To: William Cole <bcfairway@msn.com>

Cc: Daniel Moulis <dmoulis@sau81.org>; Jennifer Burk <jburk@sau81.org>; jlawrence8ie@gmail.com <jlawrence8ie@gmail.com>; Grace Kennedy <gkennedy@sau81.org>

Subject: Re: Request for FY26 Default Budgets (BOS & School Board)

Hi Bill,

I am in receipt of your email and am responding to let the Budget Committee know that the school district is not able to provide the SAU81 default budget for FY26 by July 20, 2024, as requested, due to the reasons outlined below.

In particular, there are three broad categories that cannot be calculated until the budget is developed beginning in September.

Salaries & Benefits

It is only once the bulk of the hiring for the next school year is complete that the development of the budget is started. Existing staff from the prior year are included with their new salary and benefit levels, however, all of the new hires need to be added as well. Most of those employees do not begin until the end of August, which is why the process begins after the start of the school year. It is important to note that this usually leaves a number of unfilled positions at the start of the budget development process; this number of unfilled positions varies from year to year. Our contractual obligation for staffing does exist with the employees that we'll have as of September 1, 2024, though.

Please note, the salary & benefits costs in the default do not include any newly proposed positions, nor changes to positions that would increase a position from part-time to full-time, as an example – the positions are calculated at the levels in place at the start of the school year, as that would be the ongoing staffing obligation as part of the default calculation.

Special Education Costs

There are both tuition and transportation costs associated with the students included in the special education portion of the budget. It is not until the beginning of the school year that these costs can be calculated by the Director of Special Services, based on the number of students in attendance at the start of the school year. Because the special education costs must be included in the default budget, it is impossible to calculate those costs prior to the start of the new school year.

Revolving & Special Revenue Funds

The defaulted budget calculation includes the updated amounts for the grants, revolving funds, and food services because each is offset by the budgeted revenue. These items, similar to others above, are calculated in September when the district has a clearer picture of which grants they will have, along with the other account types.

Based on the reasons outlined above, and the timeline for budget development (subject to change based on the expectations of the Board), I would expect the default budget to be available when the rest of the proposed FY26 budget is initially presented, in the middle of October.

Thank you,
Maureen Dionne
Hudson, NH School Board Chair

From: William Cole <bcfairway@msn.com>

Sent: Saturday, May 4, 2024 10:21 AM

To: Guessferd Bob <bobhearsyou@gmail.com>; Maureen Dionne <madionne@sau81.org>

Cc: Malizia, Steve <smalizia@hudsonnh.gov>; Labrie, Lisa <llabrie@hudsonnh.gov>; HEIDI JAKOBY <hjakoby@comcast.net>; Morin, Dave <dmorin@hudsonnh.gov>; Daniel Moulis <dmoulis@sau81.org>; Jennifer Burk <jburk@sau81.org>; jlawrence8ie@gmail.com <jlawrence8ie@gmail.com>

Subject: Request for FY26 Default Budgets (BOS & School Board)

Chairman Guessferd / Chairman Dionne,

At its 1 May 2024 meeting the Hudson Municiple Budget Committee approved the following Motion by Vice-Chairman Lawrence:

"To request the Town of Hudson (Board of Selectmen) and the SAU 81 (Hudson School Board) submit their respective Default Budgets for FY26 to the Budget Committee NLT (Not Later Than) 20 July 2024"

Please consider this e-mail as an official request for information from the Budget Committee, as referenced above.

If unable to comply with the requested delivery date (NLT 20 Ju '24), please contact me, soonest.

Should you have any questions, please do not hesitate to contact me at your convenience.

Respectfully request you acknowledge receipt of this e-mail / request.

Best regards,

Bill

William Cole

Chairman

Hudson Municiple Budget Committee

Town of Hudson NH
General Fund Default Budget Fiscal Year 2026

| | | | | |
|---|-----------------------------|----------|------------------|------|
| Town Meeting Approved Fiscal Year 2025 | \$35,527,448 | 1 | | |
| Adjustments: | | | | |
| Less: | | | | |
| Police Facility Debt Service FY 2025 | (\$504,930) | 2 | 5674-497 | 4210 |
| Town Clerk Postage Presidential Election Mailer | (\$4,272) | 3 | 5031-238 | 4140 |
| Moderator Purchase New Tabulators | (\$50,400) | 3 | 5041-257 | 4140 |
| Public Works Lease Purchase Two 6 Wheel Trucks | (\$48,000) | 3 | 5552-401 | 4312 |
| Add: | | | | |
| Police Facility Debt Service FY 2026 | \$491,328 | 2 | 5674-497 | 4210 |
| Worker's Compensation Insurance Premium Increase | \$19,187 | 4 | 5910-117 | 4196 |
| Property Liability Insurance Premium Increase | \$16,531 | 5 | 5910-201 | 4196 |
| Solid Waste Contract Increase | ? | 6 | 5970-242 | 4323 |
| State Retirement Increase/Decrease | ? | 7 | xxxx-112,113,114 | 4323 |
| Health/Dental Premium Increase/Decrease | ? | 8 | xxxx-122 | 4323 |
| | <u> </u> | | | |
| Adjusted Town Meeting Approved Fiscal Year | <u>\$35,446,893</u> | | | |
| Add: Recurring Items from Approved Prior Fiscal Year's Warrant Articles: | | | | |
| Hire Fire Captain Training Officer Warrant Article #07 | \$164,891 | 9 | | |
| Additional Paving Approved by Warrant Article #08 | \$100,000 | 10 | | |
| Hudson Public Works Employees Contract WA #05 | \$189,640 | 11 | | |
| Hudson Firefighters IAFF Contract WA #06 | \$461,459 | 12 | | |
| Hudson Police, Fire and Town Supervisors Contract (Year 3) | \$144,645 | 13 | | |
| | <u> </u> | | | |
| Total General Fund Default Budget | <u>\$36,507,528</u> | | | |

Town of Hudson
Default Budget Explanation
Fiscal Year 2026

1. Start with the approved Fiscal Year 2025 General Fund Operating Budget which was approved by the voters at the March 12, 2024 Annual Town Meeting.
2. Adjust any long term debt (bond) payments by removing the prior fiscal year (2025) payment and adding the proposed fiscal year payment (2026).
3. Review all FY 2025 department budgets and subtract all one time expenditures or other contractual obligations, i.e. lease/purchase payments that expired in fiscal year 2025.
4. Calculate the increase/decrease for the Town's Workers' Compensation Insurance premium (2025 vs. 2026) based on the Town's agreement with PRIMEX, our Workers' Comp carrier. The increase for the FY 2026 Default Budget is \$19,187 ($\$319,790 \times 6\%$ annual rate cap).
5. Calculate the increase/decrease for the Town's Property Liability Insurance premium (2025 vs. 2026) based on the Town's agreement with PRIMEX, our Property/Liability carrier. The increase for the FY 2026 Default Budget is \$16,531 ($\$330,623 \times 5\%$ annual rate cap).
6. The Town has a five (5) year Solid Waste contract with a Cost of Living Adjustment (COLA) each year. This is the COLA increase for FY 2026. The adjustment is still being calculated.

7. All eligible Town employees are enrolled in the New Hampshire Retirement system. The rates for the Town's contribution are reset every other year. The rates have not been sent to the Town as of this memo.
8. All eligible employees are provided with the option of enrolling in the Town's health and dental insurance programs under the terms of their labor agreements. The premium rates are set by our insurance provider, Health Trust, for the upcoming year. The rates have not been set at this time.
9. The voters approved the hiring of one (1) Fire Captain Training Officer at the March 12, 2024 Annual Town Meeting. This amount is being added to the fiscal year 2026 budget.
10. The voters approved the addition of \$100,000 to the annual town wide paving budget at the March 12, 2024 Annual Town Meeting. This amount is being added to the fiscal year 2026 budget.
11. The voters approved a five (5) year contract for the Public Works Employees union at the March 12, 2024 Annual Town Meeting. The approved amounts for FY 2025 (year 1) and FY 2026 (year 2) are added to the FY 2026 Default Budget.
12. The voters approved a three (3) year contract for the Hudson Firefighters union at the March 12, 2024 Annual Town Meeting. The approved amounts for FY 2025 (year 1) and FY 2026 (year 2) are added to the FY 2026 Default Budget.
13. The voters approved a five (5) year contract for the Hudson Police, Fire and Town Supervisors Association at the March 28, 2023

Annual Town Meeting. The approved amount for FY 2026 (year 3) is added to the FY 2026 Default Budget.

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 amount 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 \$35,527,448? Should this article be defeated, the operating budget shall be \$35,044,662 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

1

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 7-2
Tax Rate Impact is \$0.232
Estimated tax rate is \$4.942

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 amount 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 \$2,426,706? Should this article be defeated, the operating budget shall be \$2,375,172 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

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 amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,371,665? Should this article be defeated, the operating budget shall be \$4,334,213 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 05 Hudson Public Works Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union Teamsters Local 633 for Wage & 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 Public Works Department Union Teamsters Local 633 which calls for the following increase in salaries and benefits.

| Fiscal Year | Amount |
|-------------------|-----------|
| 7/1/24 to 6/30/25 | \$90,267 |
| 7/1/25 to 6/30/26 | \$99,373 |
| 7/1/26 to 6/30/27 | \$105,142 |
| 7/1/27 to 6/30/28 | \$105,286 |
| 7/1/28 to 6/30/29 | \$108,250 |

and to raise and appropriate the sum of \$90,267 for the 2024-2025 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 \$0.018

GO TO NEXT BALLOT AND CONTINUE VOTING

NHMBB New Hampshire Municipal Bond Bank

2022 SERIES C NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF HUDSON

| | | | |
|------------------------|----------|---------------------------|----------------|
| DATE PREPARED | 07/09/22 | Total Proceeds | \$5,925,280.00 |
| BONDS DATED | 07/13/22 | Premium to Reduce Loan | 1,595,585.00 |
| INTEREST START DATE | 07/15/22 | Amount of Loan to be Paid | \$7,320,865.00 |
| FIRST INTEREST PAYMENT | 12/15/22 | | |
| TRUE INTEREST COST | 3.38% | | |

2

| DEBT YEAR | PERIOD ENDING | PRINCIPAL OUTSTANDING | PRINCIPAL | RATE | INTEREST | TOTAL PAYMENTS | FISCAL YEAR TOTAL PAYMENT | OUTSTANDING INTEREST |
|-----------|---------------|-----------------------|----------------|--------|----------------|----------------|---------------------------|----------------------|
| | 02/15/23 | | | | \$150,305.85 | \$150,305.85 | \$150,305.85 | \$2,486,136.80 |
| 1 | 08/15/23 | \$5,332,600.00 | \$5,170,000.00 | 5.100% | 129,316.30 | \$5,309,316.30 | | 2,356,820.50 |
| | 02/15/24 | | | | 122,515.45 | 122,515.45 | \$1,321,331.75 | 2,234,305.05 |
| 2 | 08/15/24 | 5,055,900.00 | 4,890,000.00 | 5.100% | 122,515.45 | \$5,012,515.45 | | 2,111,789.60 |
| | 02/15/25 | | | | 115,714.90 | 115,714.90 | \$1,427,046.65 | 1,996,075.00 |
| 3 | 08/15/25 | 4,799,200.00 | 4,630,000.00 | 5.100% | 115,714.90 | \$4,745,714.90 | | 1,880,360.40 |
| | 02/15/26 | | | | 108,913.75 | 108,913.75 | \$1,535,958.35 | 1,771,446.65 |
| 4 | 08/15/26 | 4,532,500.00 | 4,360,000.00 | 5.100% | 108,913.75 | \$4,468,913.75 | | 1,662,532.90 |
| | 02/15/27 | | | | 102,112.90 | 102,112.90 | \$1,642,071.25 | 1,550,420.00 |
| 5 | 08/15/27 | 4,285,800.00 | 4,110,000.00 | 5.100% | 102,112.90 | \$4,212,112.90 | | 1,458,307.10 |
| | 02/15/28 | | | | 95,312.05 | 95,312.05 | \$1,747,383.25 | 1,362,995.05 |
| 6 | 08/15/28 | 3,999,100.00 | 3,820,000.00 | 5.100% | 95,312.05 | \$3,915,312.05 | | 1,267,583.00 |
| | 02/15/29 | | | | 88,511.20 | 88,511.20 | \$1,852,894.45 | 1,179,171.80 |
| 7 | 08/15/29 | 3,732,400.00 | 3,550,000.00 | 5.100% | 88,511.20 | \$3,638,511.20 | | 1,090,660.50 |
| | 02/15/30 | | | | 81,712.90 | 81,712.90 | \$1,958,407.10 | 1,008,947.70 |
| 8 | 08/15/30 | 3,465,900.00 | 3,280,000.00 | 5.100% | 81,712.90 | \$3,361,712.90 | | 927,234.80 |
| | 02/15/31 | | | | 74,914.80 | 74,914.80 | \$2,064,321.90 | 852,320.20 |
| 9 | 08/15/31 | 3,199,300.00 | 3,010,000.00 | 5.100% | 74,914.80 | \$3,084,914.80 | | 777,405.60 |
| | 02/15/32 | | | | 68,116.30 | 68,116.30 | \$2,170,438.20 | 709,289.30 |
| 10 | 08/15/32 | 2,932,600.00 | 2,740,000.00 | 5.100% | 68,116.30 | \$2,808,116.30 | | 641,173.00 |
| | 02/15/33 | | | | 61,315.00 | 61,315.00 | \$2,271,753.20 | 579,855.00 |
| 11 | 08/15/33 | 2,666,000.00 | 2,470,000.00 | 5.100% | 61,315.00 | \$2,531,315.00 | | 518,537.00 |
| | 02/15/34 | | | | 54,513.70 | 54,513.70 | \$2,635,828.70 | 454,017.30 |
| 12 | 08/15/34 | 2,399,400.00 | 2,190,000.00 | 5.100% | 54,513.70 | \$2,244,513.70 | | 409,497.60 |
| | 02/15/35 | | | | 47,712.40 | 47,712.40 | \$2,743,226.10 | 361,776.20 |
| 13 | 08/15/35 | 2,132,800.00 | 1,920,000.00 | 5.100% | 47,712.40 | \$2,070,712.40 | | 314,054.80 |
| | 02/15/36 | | | | 40,911.10 | 40,911.10 | \$2,842,137.20 | 273,131.70 |
| 14 | 08/15/36 | 1,866,200.00 | 1,650,000.00 | 5.100% | 40,911.10 | \$1,790,911.10 | | 232,208.60 |
| | 02/15/37 | | | | 34,109.80 | 34,109.80 | \$2,946,247.00 | 198,083.80 |
| 15 | 08/15/37 | 1,599,600.00 | 1,380,000.00 | 5.100% | 34,109.80 | \$1,414,109.80 | | 163,959.00 |
| | 02/15/38 | | | | 27,308.50 | 27,308.50 | \$3,049,555.50 | 136,632.50 |
| 16 | 08/15/38 | 1,333,000.00 | 1,110,000.00 | 4.100% | 27,308.50 | \$1,137,308.50 | | 109,306.00 |
| | 02/15/39 | | | | 21,507.20 | 21,507.20 | \$3,150,062.70 | 87,444.80 |
| 17 | 08/15/39 | 1,066,400.00 | 840,000.00 | 4.100% | 21,507.20 | \$855,507.20 | | 65,583.60 |
| | 02/15/40 | | | | 15,705.90 | 15,705.90 | \$3,250,768.60 | 49,167.70 |
| 18 | 08/15/40 | 799,800.00 | 570,000.00 | 4.100% | 15,705.90 | \$555,705.90 | | 32,791.80 |
| | 02/15/41 | | | | 10,904.60 | 10,904.60 | \$3,350,673.20 | 21,861.20 |
| 19 | 08/15/41 | 532,200.00 | 300,000.00 | 4.100% | 10,904.60 | \$270,904.60 | | 10,930.60 |
| | 02/15/42 | | | | 5,103.30 | 5,103.30 | \$3,400,576.50 | 5,465.30 |
| 20 | 08/15/42 | 266,600.00 | 250,000.00 | 4.100% | 5,103.30 | \$255,103.30 | | (0.00) |
| TOTALS | | \$5,332,600.00 | \$5,336,442.80 | | \$1,971,042.65 | \$7,307,485.45 | \$7,307,485.45 | |

*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement

**Workers' Compensation
Contribution Assurance Program (CAP) Agreement
THIS AGREEMENT AMENDS AND EXTENDS YOUR MEMBERSHIP AGREEMENT
PLEASE READ CAREFULLY**

Primex³ is offering members in our **Workers' Compensation Program** an opportunity to stabilize their annual contributions through participation in our Contribution Assurance Program (**CAP**). **CAP** is offered to members who qualify, providing them predictability by limiting the annual contribution increase during a defined period of years (**CAP Period**). By signing this Agreement, you agree to extend your Membership Agreement for **three (3) years** and Primex³ agrees, with limited exception¹, that your annual contribution increase will not exceed six percent (6%) of the prior year's contribution. Because performance matters with Primex³, you may realize an annual increase that is less than the **CAP** through sound risk management and stable underwriting exposures.

We are offering this opportunity so that our members can extend their commitment to pooling through the Primex³ programs. Participation in **CAP** for each year of the **CAP Period** is conditioned upon a three-year commitment to participation in the Primex³ Workers' Compensation Program.

The following **CAP Period** years qualify for the Contribution Assurance Program (**CAP**):

FY 2024 July 1, 2023 through June 30, 2024

(maximum 6% increase over July 1, 2022 through June 30, 2023 contribution)

FY 2025 July 1, 2024 through June 30, 2025

(maximum 6% increase over July 1, 2023 through June 30, 2024 contribution)

FY 2026 July 1, 2025 through June 30, 2026

(maximum 6% increase over July 1, 2024 through June 30, 2025 contribution)

By signing this Agreement, the **Town of Hudson** agrees to extend its risk pool membership and participation in the Primex³ **Workers' Compensation Program** for three coverage period years, through **June 30, 2026**. The **Town of Hudson** agrees and understands it remains bound by and subject to the terms and conditions of the Membership Agreement, Public Entity Coverage Documents and Trust Agreement, and all Trust by-laws, policies and procedures.

¹ CAP protects the member from most contribution increases during the CAP period; i.e., those resulting from account underwriting, or directly caused by changes in the member's loss history, property and payroll exposures. For the protection of all members, CAP does not prevent Primex³ from raising contributions across the pool/program to meet the actuary's reserve funding recommendations in response to catastrophic events, investment losses, severe adverse claim development, reinsurance failure, legislative enactments, judicial opinions and administrative orders. In the rare and unlikely event CAP maximum increase limits must be exceeded to adequately fund reserves, Primex³ in fairness will provide members advance notice and the option of terminating the CAP Agreement.

#4



Primex³ Invoice — Workers' Compensation — JUL. 2024

| | |
|-----------------|------------------------------------|
| Invoice Date | July 1, 2024 |
| Invoice Number | 469 |
| Member Name | Hudson, Town of |
| Member Number | 206 |
| Program | Workers' Compensation Coverage |
| Coverage Period | July 1, 2024 through June 30, 2025 |
| Terms | Net 45 Days |

| Description | Amount |
|------------------|-------------------|
| Contribution | \$319,790.00 |
| Net Contribution | \$319,790.00 |
| | Remit this amount |

The contribution above includes the following discounts:

- Package Discount
- Law Enforcement Discount

Please make checks payable to "Primex". Please reference the invoice number with your payment.
 For payment questions, please call the Finance Department.
 For contribution questions, please call your Member Services Representative.

FF 7025
OK copy
5910-117
\$319,790
7-9-24



Trust. Excellence. Service.

PO Box 23 ■ Hooksett, NH 03106-9716
 (603) 225-2841 ■ (800) 698-2364

nhprimex.org



**Property & Liability
Contribution Assurance Program (CAP) Agreement
THIS AGREEMENT AMENDS AND EXTENDS YOUR MEMBERSHIP AGREEMENT
PLEASE READ CAREFULLY**

Primex³ is offering members in our **Property & Liability Program** an opportunity to stabilize their annual contributions through participation in our Contribution Assurance Program (**CAP**). **CAP** is offered to members who qualify, providing them predictability by limiting the annual contribution increase during a defined period of years (**CAP Period**). By signing this Agreement, you agree to extend your Membership Agreement for **three (3) years** and Primex³ agrees, with limited exception¹, that your annual contribution increase will not exceed five percent (5%) of the prior year's contribution. Because performance matters with Primex³, you may realize an annual increase that is less than the **CAP** through sound risk management and stable underwriting exposures.

We are offering this opportunity so that our members can extend their commitment to pooling through the Primex³ programs. Participation in **CAP** for each year of the **CAP Period** is conditioned upon a three-year commitment to participation in the Primex³ Property & Liability Program.

The following **CAP Period** years qualify for the Contribution Assurance Program (**CAP**):

FY 2024 July 1, 2023 through June 30, 2024

(maximum 5% increase over July 1, 2022 through June 30, 2023 contribution)

FY 2025 July 1, 2024 through June 30, 2025

(maximum 5% increase over July 1, 2023 through June 30, 2024 contribution)

FY 2026 July 1, 2025 through June 30, 2026

(maximum 5% increase over July 1, 2024 through June 30, 2025 contribution)

By signing this Agreement, the **Town of Hudson** agrees to extend its risk pool membership and participation in the Primex³ **Property & Liability Program** for three coverage period years, through **June 30, 2026**. The **Town of Hudson** agrees and understands it remains bound by and subject to the terms and conditions of the Membership Agreement, Public Entity Coverage Documents and Trust Agreement, and all Trust by-laws, policies and procedures.

¹ CAP protects the member from most contribution increases during the CAP period; i.e., those resulting from account underwriting, or directly caused by changes in the member's loss history, property and payroll exposures. For the protection of all members, CAP does not prevent Primex³ from raising contributions across the pool/program to meet the actuary's reserve funding recommendations in response to catastrophic events, investment losses, severe adverse claim development, reinsurance failure, legislative enactments, judicial opinions and administrative orders. In the rare and unlikely event CAP maximum increase limits must be exceeded to adequately fund reserves, Primex³ in fairness will provide members advance notice and the option of terminating the CAP Agreement.

#5



Primex³ Invoice — Property & Liability — JUL. 2024

Invoice Date July 1, 2024
Invoice Number 83
Member Name Hudson, Town of
Member Number 206
Program Property & Liability Coverage
Coverage Period July 1, 2024 through June 30, 2025
Terms Net 45 Days

| Description | Amount |
|------------------|-------------------|
| Contribution | \$339,673.00 |
| Net Contribution | \$339,673.00 |
| | Remit this amount |

The contribution above includes the following discounts:

- Package Discount
- Law Enforcement Discount

Please make checks payable to "Primex". Please reference the invoice number with your payment.
 For payment questions, please call the Finance Department.
 For contribution questions, please call your Member Services Representative.

FY 2023 OK to FY

5916-201 \$320,323
5060-201 \$ 10,300
5561-201 \$ 3,350
5571-201 \$ 5,700



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PO Box 23 ■ Hooksett, NH 03106-9716
 (603) 225-2841 ■ (800) 698-2364

nhprimex.org

\$ 339,673⁰⁰

7-9-24



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
HUDSON, NEW HAMPSHIRE
MARCH 12, 2024**

BALLOT 2 OF 5

TOWN CLERK

ARTICLES CONTINUED

Article 06 Firefighters IAFF Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Professional Firefighters of Hudson I.A.F.F. Local 3154 for Wage & 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 Professional Firefighters of Hudson I.A.F.F. Local 3154 which calls for the following increase in salaries and benefits:

| Fiscal Year | Amount |
|-------------------|-----------|
| 7/1/24 to 6/30/25 | \$230,106 |
| 7/1/25 to 6/30/26 | \$231,353 |
| 7/1/26 to 6/30/27 | \$275,130 |

> \$461,459

12

and to raise and appropriate the sum of \$230,106 for the 2024-2025 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 \$0.046

Article 07 Funding for One (1) Fire Captain Training Officer

Shall the Town of Hudson vote to raise and appropriate the sum of \$164,891 which represents the cost of wages and benefits to hire one (1) full time Fire Captain Training Officer?

YES
NO

9

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 6-3
Tax Rate Impact is \$0.033

Article 08 Town Wide Paving

Shall the Town of Hudson vote to raise and appropriate \$100,000 for additional paving costs for the Public Works Department? This increase in the Public Works Department's paving budget will be included in the operating budget and default budget in subsequent years.

YES
NO

10

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 8-1
Tax Rate Impact is \$0.020

Article 09 Melendy Road Bridge Rehabilitation

Shall the Town of Hudson vote to raise and appropriate the sum of \$100,000 for the construction of Melendy Road Bridge Rehabilitation? This project will be funded from unassigned general fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the construction of Melendy Road Bridge Rehabilitation is completed or by June 30, 2030, whichever is sooner.

YES
NO

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 10 Circumferential Highway Feasibility Study - Lowell

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,000,375 for a feasibility study and preliminary engineering design for the Circumferential Highway Lowell Road to Route 111 segment? This project will be funded \$800,300 (80%) from a NHDOT Federal grant and \$200,075 to be raised from general taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the feasibility study and preliminary engineering design is completed or by June 30, 2030, whichever is sooner.

YES
NO

Recommended by the Board of Selectmen 3-1
Not Recommended by the Budget Committee 4-4
Tax Rate Impact is \$0.040

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 amount 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 \$35,527,448? Should this article be defeated, the operating budget shall be \$35,044,662 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 4-0
Recommended by the Budget Committee 7-2
Tax Rate Impact is \$0.232
Estimated tax rate is \$4.942

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 amount 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 \$2,426,706? Should this article be defeated, the operating budget shall be \$2,375,172 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

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 amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,371,665? Should this article be defeated, the operating budget shall be \$4,334,213 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 4-0
Recommended by the Budget Committee 9-0
Tax Rate Impact is \$0.000

Article 05 Hudson Public Works Union Contract

Ratification of a contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Public Works Department Union Teamsters Local 633 for Wage & 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 Public Works Department Union Teamsters Local 633 which calls for the following increase in salaries and benefits:

| <u>Fiscal Year</u> | <u>Amount</u> |
|--------------------|---------------|
| 7/1/24 to 6/30/25 | \$90,267 |
| 7/1/25 to 6/30/26 | \$99,373 |
| 7/1/26 to 6/30/27 | \$105,142 |
| 7/1/27 to 6/30/28 | \$105,286 |
| 7/1/28 to 6/30/29 | \$108,250 |

> \$189,640

and to raise and appropriate the sum of \$90,267 for the 2024-2025 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 \$0.018

GO TO NEXT BALLOT AND CONTINUE VOTING

11

ARTICLES CONTINUED

Article 04 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 amount 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 \$33,527,659? Should this article be defeated, the operating budget shall be \$32,879,067 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 4-1
Recommended by the Budget Committee 9-1
Tax Rate Impact is \$0.42
Estimated tax rate is \$4.97

Article 05 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 amount 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 \$2,175,003? Should this article be defeated, the operating budget shall be \$2,145,341 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/Not Recommended by the Budget Committee 10-0
Tax Rate Impact is \$0.00

Article 06 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 amount set forth on the budget posted with the Warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,526,001? Should this article be defeated, the operating budget shall be \$4,517,958 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 10-0
Tax Rate Impact is \$0.00

Article 07 Hudson Police, Fire & Town Supervisors Association Contract

Ratification of a Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association for Wage & 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 Town Police, Fire and Town Supervisors Association which calls for the following increase in salaries and benefits:

| Year | Amount |
|------------------|-------------|
| 7/1/23 – 6/30/24 | \$190,118 |
| 7/1/24 – 6/30/25 | \$152,620 |
| 7/1/25 – 6/30/26 | \$144,645 ← |
| 7/1/26 – 6/30/27 | \$201,792 |
| 7/1/27 – 6/30/28 | \$154,563 |

13

and to raise and appropriate the sum of \$190,118 for the 2023-2024 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 10-0
Tax Rate Impact is \$0.04

GO TO NEXT BALLOT AND CONTINUE VOTING

**Hudson NH – Municipal Budget Committee
(DRAFT) Meeting Schedule for FY26**

| Day of Week | Date | Time | Location | SAU/Town | Subject | Dept. #'s | Speaker |
|-------------|-------|------------------|-------------------|----------|--|---|---------|
| TBD | TBD | | | TOWN | FY26 Budget to BC | | |
| TBD | 11/15 | | | SAU 81 | FY26 Budget to BC | | |
| Wednesday | 11/06 | 7:00PM | BCR | TOWN | Intro / Revenue | | |
| | | | | | Default Budget | | |
| | | | | | TC / TC | | |
| | | | | | Moderator | | |
| | | | | | Supervisors of the Checklist | | |
| | | | | | BOS / Town Buildings | | |
| | | | | | Town Poor | | |
| | | | | | Legal | | |
| | | | | | Library | | |
| | | | | | Finance | | |
| | | | | | Insurance | | |
| | | | | | Community Grants | | |
| | | | | | Patriotic Purposes | | |
| | | | | | Other Expenses | | |
| | | | | | Fire | | |
| | | | | | Hydrant Rentals | | |
| Thursday | 11/07 | 7:00PM | BCR | TOWN | Assessing | | TBD |
| | | | | | Planning & Planning Board | | |
| | | | | | Zoning & ZBA | | |
| | | | | | Trustees of Trust Fund | | |
| | | | | | Cemetery Trustees | | |
| | | | | | Treasurer | | |
| | | | | | Sustainability Committee | | |
| | | | | | Benson Committee | | |
| | | | | | Budget Committee | | |
| | | | | | Ethics Committee | | |
| | | | | | Police | | |
| | | | | | Recreation | | |
| Wednesday | 11/13 | 7:00PM | BOS | TOWN | Public Works | | TBD |
| | | | | | Solid Waste | | |
| | | | | | Conservation Commission | | |
| | | | | | IT | | |
| | | | | | Sewer Fund | | |
| | | | | | Water Fund | | |
| | | | | | Engineering | | |
| Thursday | 11/21 | 7:00PM | BCR | TOWN | Wrap-Up | | TBD |
| Wednesday | 12/04 | 7:00PM | BCR | SAU 81 | Intro / Default / Revenue / SAU / Facilities | | TBD |
| Thursday | 12/05 | 7:00PM | BCR | SAU 81 | Alvirne HS / CTE & Memorial | | TBD |
| Wednesday | 12/11 | 7:00PM | BOS | SAU 81 | SPED / Elementary Schools | | TBD |
| Thursday | 12/19 | 7:00PM | BCR | SAU 81 | Warrant Articles / Wrap Up | | TBD |
| Thursday | 1/02 | 7:00PM | BCR | BOTH | Wrap-Up (if needed) | | |
| Thursday | 1/09 | 7:00pm | HCC | BOTH | Public Hearing | | |
| Thursday | 1/16 | 7:00pm | HCC | BOTH | Public Hearing (if needed) | | |
| Thursday | 1/23 | N/A | Town Hall | BC Only | Sign Forms in Administrators Office | BC Members will sign MS-737 & MS-27 forms | |
| Saturday | 2/01 | 9:00am | HCC | TOWN | Deliberative Session | | |
| Saturday | 2/08 | 9:00am | HCC | SAU | Deliberative Session | | |
| Tuesday | 3/11 | 7:00am to 8:00pm | HCC or Alvirne HS | BOTH | Voting Day | | |

HCC = Hudson Community Center

BCR = Buxton Conference Room

BOS = Board of Selectmen Room