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1992

# ANNUAL REPORT



## TOWN OF HUDSON NEW HAMPSHIRE

1992

THIS REPORT HAS BEEN PRINTED ON RECYCLED PAPER



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## OFFICE HOURS

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<b>Finance</b>	Monday through Friday 8:00 am - 4:30 pm
<b>Assessor's Office</b>	Monday through Friday 8:00 am - 4:30 pm
<b>Dept. of Public Works (Building/Zoning, Planning, Engineering)</b>	Monday through Friday 8:00 am - 4:30 pm
<b>Selectmen's Office</b>	Monday through Friday 8:00 am - 5:00 pm
<b>Town Clerk/Tax Collector</b>	Tuesday through Friday 8:30 am - 4:30 pm Monday 8:30 am - 6:30 pm
<b>Legal</b>	Monday through Friday 8:00 am - 5:00 pm

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## SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

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<b>Selectmen</b>	7:30 pm - 2nd & 4th Tuesday of each month (Town Hall) 7:30 pm - 4th Tuesday only July & August (Town Hall)
<b>Conservation Commission</b>	7:30 pm - 3rd Monday of each month (Town Hall)
<b>Recreation Commission</b>	7:00 pm - 1st Tuesday of each month (Youth Center)
<b>Planning Board</b>	7:00 pm - 1st, 2nd & 4th Wednesday of each month (Town Hall)
<b>Zoning Board of Adjustment</b>	7:30 pm - 4th Thursday of each month (Town Hall)
<b>Library Trustees</b>	6:30 pm - 1st Wednesday of each month (Hills Memorial Library - Annex II)

Annual Reports  
of the Town of Hudson

Hudson, New Hampshire

July 1, 1991 - June 30, 1992

for the Year Ending

**JUNE 30, 1992**



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**TOWN COUNCIL**  
**(March 31 - June 30, 1992)**

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**District No. 1**  
William P. Cole

**District No. 5**  
Josey MacMillan

**District No. 2**  
Ralph Scott

**District No. 6**  
Joseph Janowicz

**District No. 3**  
Al Lambert

**District No. 7**  
Joseph Wozniak

**District No. 4**  
Ernie Donaruma

**District No. 8**  
William Arseneault

**District No. 9**  
Pat Robertson

**Councilors At Large**

Doris R. Ducharme  
Marilyn McGrath  
Edward Palladino, III (Resigned June 8, 1992)  
Ann Seabury (June 22, 1992 - June 30, 1992)  
James Donnelly  
Lorraine Madison  
Roland Tourville

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**TOWN OFFICERS**  
**(as of December 1, 1992)**

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———— **SELECTMEN** ————  
**(July 1, 1992)**

Ralph Scott, Chairman, 1995  
William P. Cole, 1993  
Joseph Wozniak, 1994

Al Lambert, 1994  
Ann Seabury, 1995

———— **MODERATOR** ————  
Shawn Jasper, 1994

———— **TOWN CLERK/TAX COLLECTOR** ————  
Cecile Nichols, 1996

Barbara Locke  
Nancy Meier

Kathleen Voisine  
Paula Bradley

———— **TREASURER** ————  
Therese M. Dubowik, 1994

———— **REPRESENTATIVES TO THE GENERAL COURT** ————

Shawn Jasper  
Alida Weergang  
Stanley Searles, Sr.

G. Philip Rodgers  
Joan Tate  
Rudy Lessard

Leonard A. Smith

————— **SUPERVISORS OF THE CHECKLIST** —————

Joyce Cloutier, 1996

Sherry L. Kahn, 1996

Virginia Mosnicka, 1994

————— **TRUSTEES OF THE TRUST FUND** —————

Robert Brown, 1996

Kenneth Massey, 1997

Michael Morin, 1994

————— **RECREATION COMMISSION** —————

George Mosnicka, Chairman, 1992

Victoria-Lynn Beike, 1993

Nancy Taranto, 1995

William Hassey, 1994

Jennifer Annis, 1994

Ralph Carpentiere, Alt., 1995

Barbara Hamilton, Director

————— **PLANNING BOARD** —————

Robert Brown, Chairman, 1992

Arthur Clement, 1993

Kathleen Brown, 1995

Leonard Smith, 1994

James Hankins, 1995

William J. Stetzler, Jr., 1993

Richard Howard, Alt. 1993 (deceased 12-12-92)

Robert Durand, Alt. 1994

James DiCesare, Alt. 1994

William Cole, Selectman Member

————— **ZONING BOARD OF ADJUSTMENT** —————

J. Bradford Seabury, Chairman, 1995

Carl Harmon, 1992

Charles Brackett, 1995

Edward Boisvert, 1995

Robert W. Brown, Alt. 1992

Frank Carr, Alt. 1992

Ann Chow, Alt. 1995

Leo Fauvel, Alt. 1993

James Pacocha, Alt. 1993

Ernest Donaruma, 1993

————— **TRUSTEES OF HILLS MEMORIAL LIBRARY** —————

Mary Jane Ames, Chairman, 1996

Felix Chow, Treasurer, 1996

Daniel Hodge, 1996

Ronald Viens, 1996

Kathleen White, Secretary, 1994

Robert Dufault, 1996

Alice Jones, 1996

Susan Dufault, Director

————— **BUILDING BOARD OF APPEALS** —————

Roland Miller, 1993

Thomas Malley, 1993

Robert D'Angelo, 1995

————— **BUDGET COMMITTEE** —————

Gerald C. Pfarner, Chairman, 1993

Steven Middlemiss, 1994

Kevin M. Walsh, 1995

Kenneth M. Cantara, 1995

Howard Dilworth, Jr., 1993

John Knowles, 1995

Susan M. Militello, 1994

Albert Millar, Jr., 1993

John Beike, 1993

Ann Seabury, Selectman Member

William Olszewski, School Board Rep.

Al Lambert, Selectman Member

Lydia Angell, Finance Director

————— **CODE OF ETHICS COMMITTEE** —————

Lisa Riley, Chairman, 1995  
John DeLessio, 1994  
Alton Hopkins, 1993

Lars Christiansen, 1995  
John Greene, 1994

————— **CONSERVATION COMMISSION** —————

James Barnes, Chairman, 1994  
Michelle Champion, 1993  
James Battis, 1995  
Douglas Kostyk, 1995  
Nancy Sirois, Alt., 1993

Richard Callahan, 1993  
David L. Clark, 1993  
Ray Deary, 1993  
Russell King, Alt., 1994

————— **ASSESSOR'S OFFICE** —————

Richard Ethier, Assessor  
Ruth Donaruma, Administrative Aide

————— **SELECTMEN'S OFFICE** —————

Alice Monchamp, Administrative Assistant  
Priscilla Boisvert, Executive Secretary  
Linda Corcoran, Part-time Secretary

————— **FINANCE DEPARTMENT** —————

Lydia Angell, Finance Director  
Patricia Bailey, Senior Accounting Clerk  
Geoff Ziminsky, Data Processing Senior Programmer  
Cathy Hawkins, Asst. Data Processing Tech. Manager  
Scott Smith, Accounting Coordinator  
Juanita Flahive, Accounts Payable Clerk  
Christine Lamper, Sewer Utility Billing Clerk

————— **LEGAL** —————

John Ratigan, Town Attorney  
Lea Ake, Legal Secretary

===== **FIRE DEPARTMENT** =====  
**(as of August 1, 1992)**

**Full Time Personnel**

**Chief**

Brian L. Mason

**Deputy Chief**

Clinton M. Weaver, Jr.

**Secretary**

Patricia A. Laine

**Fire Prevention**

Supt. Paul E. Reichenbach, EMT-I  
Inspector Steven W. Dube, EMT

John A. Brewer  
Gary J. Rodgers

**Captain/EMT**  
Richard Marshall  
Roger M. Spooner

Robert Bianchi  
Neal Carter

**Lieutenant/EMT**  
Timothy Kearns  
Todd Hansen

Steve Benton  
Robert Buxton  
Gerald Carrier  
Peter Collishaw

**Firefighter/EMT**  
Steve Gannon  
Joseph Mitchell  
David Morin  
Neil Pike

George Roy  
David Sassak  
Thomas Sullivan  
Rodney Towne

Elisa Benton

**Dispatchers  
(Full Time)**  
Lorraine Wright

Marc Bouley  
Mark Carter

**Part Time**  
Maurice Paquette  
Joseph Ross  
Linda Upham

Rose Brodeur  
Sharon Felton

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**CALL DEPARTMENT**

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**Deputy Chief**  
Robert Campbell

**Captain**  
Harry Chesnulevich

**Robinson Road**  
Lieutenant  
Robert Boucher

**Central Station**

**Burns Hill**  
Lieutenant  
Peter Silver

**Firefighters**  
Richard Houle, EMT-I  
Howard Dilworth

**Firefighters**  
Elisa Benton  
Ed Bisbing  
Ed Burke  
Jeff Emanuelson, EMT  
Roy Germain  
Eric Kolden  
Patricia Laine, EMT-I  
Ray Parker  
Manuel Pimental  
Kenneth Poulin  
Michelle Rudolph, EMT-I  
Joseph Ross  
Linda Upham, EMT  
Timothy Upham, EMT  
John Wilcox

**Firefighters**  
Fred Brough  
Kevin Blinn  
Richard Forunier

**Provisional FF**  
Shawn Jasper

**EMT'S**  
Judith Sassak  
Florence Wightman



**Provisional EMT**

Lorraine Wright

**Chaplain**

Rev. David Howe

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**POLICE DEPARTMENT**


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(as of September, 1992)

**Chief of Police**

Edward T. Zarek, Jr. (Resigned 9-11-92)

**Operations Commander**

Captain Richard E. Gendron

**Services Commander**

Lieutenant William Closs, Jr.

**Information Manager**

Lisa Nute

**Records Clerk**

Judith Gould

**Administrative Secretary**

Dorothy Carey

**Communications**

Lead Disp. Kacy Porcelli

Disp. Wendy Foster

Disp. Jennifer Briand

Disp. Steven Lyons

**Receptionist**

Kim Mitchell

**Investigation Bureau**

Detective Sergeant William Pease

Detective Gary Dillon

Detective Brian Blake

**Detective Clerk**

Mary Wing

**Sergeants**

Sergeant Donald McCrady

Sergeant Robert Tousignant

Sergeant William Hurst

Sergeant Alan Semple

**D.A.R.E. Officer**

Officer Paul Balukonis

**Patrol**

Officer Donald Cassalia

Officer Paul Grugan

Officer Robert Drew

Officer Barry Golner

Officer Joseph Rossino

Officer Maryanne Manfra

Officer Gregory Katsohis

Officer Kevin Sullivan

Officer Douglas Dubuque

Officer Donald Breault

Officer David Napolitano

Officer Karen Page

Officer Jason Lavoie

Officer Phillip Nichols

Officer Michael Smith

Officer James Geraghty

**Legal Bureau**

Sergeant Raymond Mello

**Legal Bureau Assistant**

Tracy Thibodeau

**Special Officer**

Officer Edward Largy

**School Crossing Guards**

Tracy Brennan

Lynda Eaton

Charles Hiltz

Susan Hull

Diane Joyal

Nancy McLaughlin

Annette Ranger

Debra Richardson

Anna Robert

Yolande Rowell

**Crime Prevention/Safety Officer**

Officer Chuck Gilbert

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# PUBLIC WORKS DEPARTMENT

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## ADMINISTRATION

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Mark P. DeVine, Public Works Manager  
Carla A. Anger, Administrative Assistant  
Ellen L. Boucher, Receptionist

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## ENGINEERING DIVISION

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Michael Gospodarek, Town Engineer  
Gary L. Webster, Project Inspector  
Melanie J. Axelson, Secretary

### STREET DIVISION

Edward P. Lamper, Foreman  
Kevin C. Burns, Sub-foreman  
Paul H. Anger  
Alfred P. Bastien  
Richard W. Coleman  
David W. Kendall  
Timothy L. Lamper  
Chester A. Libby  
Richard F. Low  
Albert P. Rondeau  
Paul J. Sharpe  
Arthur Sullivan  
Bruce J. Worth  
Priscilla M. Zakos, Clerk/Dispatcher

### DRAIN/SEWER DIVISION

Ronald C. Gardner, Foreman  
Jess P. Forrence, Sub-foreman  
Kenneth G. Adams  
Joseph M. Anger  
John D. Cesana  
Dave K. Dobens  
Duane B. Morin  
William J. Preston  
Thomas E. Ricker

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## MAINTENANCE DIVISION

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Donald F. McNeil, Ch. Mechanic  
Michael G. Briand  
Claude L. Coulombe

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## PLANNING DIVISION

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Michael H. Reynolds, Town Planner  
Pamela Lavoie, Secretary  
Kathleen L. Cavedon, Associate Planner

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## BUILDING/ZONING DIVISION

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Susan Snide, Zoning Administrator  
Loretta Setzer, Secretary  
Edward Madigan, Building Inspector  
William Oleksak, Code Enforcement Officer

**1993 HUDSON TOWN MEETING**

**WARRANT**

**HUDSON, NEW HAMPSHIRE**

To the inhabitants of the Town of Hudson, in the County of Hillsborough and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at Lions Hall, Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 9, 1993 to act upon Articles 1 through 6.

The polls will open at 7:00 a.m. and will not close before 8:00 p.m.

You are hereby further notified that consideration of all other Articles contained in the Warrant will commence at Memorial School at 10:00 a.m. on Saturday, March 13, 1993.

**BALLOT ARTICLES**

Article 1. Election of Town officers. To choose all necessary Town officers for the coming year.

Selectman, Three Year Term:

Bednar, John M.  
Charbonneau, Rhona  
Drabinowicz, John M.  
Kashulines, Albert E.  
Vigeant, Leonard A.

Budget Committee, Three Year Term:

Cote, Nan C.  
Dilworth, Howard L., Jr.  
Pfarner, Gerald

Budget Committee, One Year Term:

Steele, Clifford, Jr.

## ZONING ORDINANCE REFERENDUM QUESTIONS

Article 2. Definition of Parking Space.  
Amendment #1 "Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the town zoning ordinance as follows:

The definition of the word "Parking Space" shall be amended to read: "An off - street space, whether inside or outside a structure, for exclusive use as a parking stall for one (1) motor vehicle."

This amendment eliminates language in the old definition which specified that area for a parking space shall not be less than 200 square feet, plus access and maneuvering space. "Approved by the Planning Board"

Article 3. Impact Fees.

Amendment #2 "Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the town zoning ordinance as follows:

Impact Fees: Following the authority set forth in RSA 674:21, the Town of Hudson seeks to amend its zoning ordinance to allow the Planning Board to impose impact fees upon development, including subdivision, building construction, or other land use change, in order to meet the needs occasioned by the development for the construction or improvement of capital facilities owned or operated by the municipality including:

1. Public road systems and rights - of - way;
2. Waste water treatment and disposal facilities;
3. Sanitary sewers;
4. Storm water, drainage and flow control facilities;
5. Public school facilities;
6. Public safety facilities;
7. Solid waste collection transfer recycling, processing and disposal facilities;
8. Public library facilities;
9. Municipal office facilities;
10. Public recreation facilities, not including public open space; and
11. Water treatment and distribution facilities.

At present, the Town only imposes an impact fee for improvements to the town's road system and rights - of - way which arise from development. The town's authority to impose such a fee ends July 1, 1993 unless this proposed zoning amendment is approved. "Approved by the Planning Board"

Article 4. Blind Exemption.

"Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from the assessed value of residential real estate for property tax purposes? This statute provides that every inhabitant who is legally blind shall be exempt each year, for property tax purposes, from the assessed value on a residence to the value of \$40,000.00."

Article 5. Adoption of a Police Commission, to be voted by paper ballot.

"1. Shall the government of the police department of the Town of Hudson be entrusted to a police commission?

2. If so, shall such police commissioners be chosen by:

(a) Popular election at town election; or

(b) Appointment of the governor with consent of the executive council."

Article 6. Establish a Board of Assessors.

"Are you in favor of a 3 - person Board of Assessors to be the legal assessing authority for the town?"

#### DELIBERATIVE SESSION ARTICLES SATURDAY, MARCH 13, 1993

#### SELECTMEN ARTICLES

Article 7. Police Station Bond.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of \$1,500,000.00 (gross budget) for the construction and original equipping of a new police facility, and said sum to be in addition to any federal, state, or private funds made available therefore, and to authorize the issuance of not more than \$1,500,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and sell such bonds or notes and to determine the rate(s) of interest thereon." (Recommended by the Budget Committee)

- Article 8. To borrow in Anticipation of Taxes.
- By Selectmen "To see if the Town will vote to authorize the Board of Selectmen and the Treasurer under the provisions of RSA 33:7, as amended, to borrow in anticipation of taxes, such sums as are necessary for the operation of the town, and to set the rates, effect the issuance of notes, and to otherwise negotiate for the sale of notes to be paid within the present fiscal year."
- Article 9. Disposal of Tax Deeded Property.
- By Selectmen "To see if the Town will vote to authorize the Board of Selectmen to dispose of tax deeded property by either sealed bids, public auction, or charitable transfer, said disposal of tax deeded property may contain such conditions or stipulations as the Selectmen find to be in the best interest of the town."
- Article 10. General Acceptance of Grants.
- By Selectmen "To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money."
- Article 11. Town Ambulance.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of Seventy - five Thousand Dollars (\$75,000.00) for the purpose of an ambulance." (Recommended by the Budget Committee)
- Article 12. Acceptance of Personal Property Donated to the Municipality.
- By Selectmen "To see if the municipality will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the municipality for any public purpose. This authorization in accordance with 31:95-e shall be in effect until rescinded by a vote of the municipal meeting."
- Article 13. Adopting Town Operating Budget.
- By Selectmen "To see what sum of money the Town will raise and appropriate for the operational expenses of the town for the forthcoming year (See posted Town Budget). (With recommendation of the Budget Committee)."

- Article 14. Establish the Position of Human Services Officer
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of Thirty - five Thousand Three Hundred Sixty - four Dollars (\$35,364.00) which represents the salary for a Human Services Officer." (Not Recommended by the Budget Committee)
- Article 15. Negotiated Wage and Benefit Increases, Support Staff.
- By Selectmen "To see if the Town will vote to ratify the financial terms of the collective bargaining agreement reached between the Board of Selectmen and the Hudson Administrative and Support Staff Union, the term of the agreement extends from July 1, 1993 until June 30, 1994, and further to raise and appropriate the sum of Seven Thousand Six Hundred Forty - Four Dollars (\$7,644.00) which represents the cost of wage and benefit increases arising under the agreement." (Recommended by the Budget Committee)
- Article 16. Negotiated Wage and Benefit Increases, Highway Union.
- By Selectmen "To see if the Town will vote to ratify the financial terms of the collective bargaining agreement reached between the Board of Selectmen and Local #1801, American Federation of State, County and Municipal Employees (highway union), the term of the agreement extends from July 1, 1993 until June 30, 1994, and further to raise and appropriate the sum of Ten Thousand Nine Hundred Seventeen Dollars (\$10,917.00) which represents the cost of wage and benefit increases arising under the agreement." (Recommended by the Budget Committee)
- Article 17. Wage Increases, Elected and Non - union Positions.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of Nine Thousand Eight Hundred Twenty Dollars (\$9,820.00) which represents the cost of wage increase for elected and non - union positions." (Recommended by the Budget Committee)
- Article 18. Library Trustees Authority to Accept and Expend Gifts.
- By Selectmen "To see if the Town will vote to authorize the public library trustees to apply for, accept and expend without further action by the Town Meeting, money from state, federal, or other governmental unit or a private source which becomes available during the fiscal year in accordance with RSA 202-A:4-c."
- Article 19. Acceptance of Trust Funds.
- By Selectmen "To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the town gifts, legacies, and devisees made to the town in trust for any public purpose, as permitted by RSA 31:19."

Article 20. Sale of Town Land, Federal Street, Map 54/Lot 36.

By Selectmen "To see if the Town will vote to authorize the Selectmen to sell a strip of land 10 feet deep by 100 feet wide that is a portion of Map 54/Lot 36 to James and Kerrie Ann Moraites, owners of the abutting lot, 43 Campbello Street and otherwise identified as Map 54/Lot 37, for the sum of One Thousand Dollars (\$1,000.00), the parcel of property having as assessed valuation of Four Hundred Dollars (\$400.00). The Zoning Board of Adjustment granted a variance to the Moriates to permit construction of a structure within the setback. An abutter has appealed this variance decision. The sale of this strip of land is from the lot which houses a town - owned sewer pump station. The effect of this sale would be to end the lawsuit, as well as put additional property on the tax roll."

Article 21. Public Works Garage, Capital Reserve Fund.

By Selectmen "To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Public Works Highway Garage and to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000.00) to be placed in this fund." (Not Recommended by the Budget Committee)

Article 22. Acceptance of Streets.

By Selectmen "To see if the Town will vote to accept the following streets:

St. Laurent Drive	3,040 feet more or less
Flagstone Drive	2,700 feet more or less
Eayrs Pond Road	2,360 feet more or less
Sandalwood Road	2,201 feet more or less
Hampshire Drive	2,090 feet more or less
Williams Drive	2,040 feet more or less
Stonewood Lane	2,005 feet more or less
Roy Drive	1,870 feet more or less
Pinewood Road	1,772 feet more or less
Plaza Avenue	1,430 feet more or less
Potter Road	1,215 feet more or less
Hilindale Drive	1,200 feet more or less
Maureen Lane	918 feet more or less
Watersedge Drive	900 feet more or less
Wentworth Drive	465 feet more or less
Lilac Street	410 feet more or less
Lakeside Avenue	360 feet more or less
Nobby Lane	350 feet more or less "



- Article 23. Purchase of Real Estate.
- By Selectmen "To see if the Town will raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) for the purchase of real estate at 29 Ferry Street, Map 51/Lot 58 (Located behind Town Hall)." (Recommended by the Budget Committee)
- Article 24. Polling Place.
- By Selectmen "To see if the Town of Hudson shall establish an additional polling place in the Town, the boundaries of the voting district to be served by each polling place shall be determined by the Selectmen at least thirty (30) days before the next following general election."
- Article 25. Establish the Position of Part - Time Police Dispatcher.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of Five Thousand One Hundred Thirty - Two Dollars and Forty Cents (\$5,132.40) which represents the wages for a part - time Police Dispatcher who will work ten hours per week for coverage at peak call times, 8:00 p.m. to 1:00 a.m., Fridays and Saturdays."

### **PETITION ARTICLES**

- Article 26. Abolish the Office of Legal Officer.
- By Petition "Shall the Town of Hudson abolish the office of Legal Officer including the positions of Legal Officer and Legal Secretary to take effect no later than 1 July 1993 thereby requiring that all legal services shall be contracted with an outside legal firm that has been an established, State of New Hampshire incorporated, business for no less than a two year period. Said law firm to be the lowest bidder for any and all legal services to be provided to the Town of Hudson and its agents."
- Article 27. Abolish Position of the Public Works Manager.
- By Petition "To see if the Town will vote to abolish the position of Public Works Manager (created by the previous Executive Administrator after the position of Public Works Director was abolished by the Town Charter by the voters of the Town at a Town election) and replaced this position with a full - time Highway/Road Agent who will actively supervise the day to day activities of the Highway Department as specified in the state law."

- Article 28. Removal of Two Positions in the Highway Department.
- By Petition "To see if the Town will vote to remove two employee positions in the Highway Department budget (previously removed by the Town Council in the 1992-1993 budget and restored in the budget for 1992-1993 by the Board of Selectmen) for fiscal year 1993-1994."
- Article 29. Annual Elections.
- By Petition "To see if the Town will vote to adopt the provisions of R.S.A. 669:1 to hold the annual elections for town office on the second Tuesday in May instead of the second Tuesday in March."
- Article 30. Not to Build the Circumferential Highway.
- By Petition "To see if the Town of Hudson, at its 1993 Annual Town Meeting will vote, by a show of hands, to recommend that the proposed Nashua - Hudson Circumferential Highway not be built. It is recognized that this is a non - binding referendum but the results are to be forwarded to both the New Hampshire Department of Transportation and the United States Army Corps of Engineers."
- Article 31. Sale of Land to Renee Jacques.
- By Petition "To see if the Town of Hudson will accept the high bid of Renee Jacques of \$6,000.00 as the purchase price of real estate located at Map 54/Lot 42 (the "Lot"), on the corner of Campbello and Federal Streets, and sell the Lot for that price upon the conditions that (i) no independent or disattached residential structure be built on the Lot, and (ii) the Lot be consolidated with the adjacent residential lot (Map 54/Lot 43) owned by high bidder Renee Jacques."
- Article 32. Rape and Assault Support Services.
- By Petition "To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) as the Town of Hudson's portion of Rape and Assault Support Services programs for Crisis Intervention and Support as well as Education concerning the issues of domestic violence, child sexual abuse and rape."

- Article 33. Donation of Town Land to Habitat for Humanity.
- By Petition "Shall the Town of Hudson authorize the Board of Selectmen to petition for Quiet Title and donate to a non - profit organization a lot of land, known as Map/Lot 057 098 03, along with the distance of land known as Lakeside Drive (a non - existent roadway) connecting it with Map/Lot 057 098 02? The intent is to combine Lots 057 098 02 and 057 098 03 for a donation to Habitat for Humanity, or if found not buildable, to a local scouting group."
- Article 34. Additional Personnel.
- By Petition "To see if the Town will vote to require that the Board of Selectmen submit, in warrant article form at the next Annual Town Meeting and all future Annual Town Meetings, all requests for additional personnel for all departments in the town. This procedure will remain in effect until rescinded by a vote of the town at a future Annual Town Meeting."
- Article 35. Fire Hydrants.
- By Petition "To see if the Town of Hudson shall accept responsibility for all rental fees for all fire hydrants found in residential zones including PRD overlay zones for the safety of Hudson residents."
- Article 36. Hudson Task Force on Suicide Prevention.
- By Petition "To see if the Town will raise and appropriate the sum of Twenty - Five Thousand Dollars (\$25,000.00) to be used by the Hudson Task Force on Suicide Prevention in furtherance of their suicide prevention program."
- Article 37. Remove all New Positions and New Hirings.
- By Petition "To see if the Town will vote to remove all new positions and new hirings from the town budget for fiscal year 1993-1994."
- Article 38. Freeze All Wage Increases.
- By Petition "To see if the Town will vote to freeze all wage increases for town employees for fiscal year 1993-1994 and remove such wage increases from the 1993-1994 town budget."

Article 39. Senior Citizens Center.

By Petition "To see if the Town of Hudson will appropriate the sum of One Hundred Eighty Thousand Dollars (\$180,000.00) (\$25,000.00 of which has already been set aside in a Capital Reserve account), said monies to be used to build a Hudson Senior Citizens Building. To help fund this appropriation, the Selectmen are hereby empowered to designate and auction surplus town land. Any monies raised from the auction of said land shall be put towards this \$180,000.00 appropriation."

Article 40. Establish a Recreation Commission.

By Petition "To see if the Town will vote to establish a Recreation Commission."

If this article is adopted the Recreation Commission will be granted the full authority to grant concessions; to make and enforce rules and regulations governing the use of property, facilities, programs, equipment, and the conduct of persons; and to hold in trust or manage public property useful to the accomplishment of their objectives.

This Recreation Commission will consist of five (5) citizens appointed by the Board of Selectmen for terms of three (3) years (consistent with RSA 35-B:4) with vacancies being filled by the Board of Selectmen.

Article 41. To Build and Equip an Animal Shelter.

By Petition "To see if the Town will appropriate the sum of One Hundred Seventy - five Thousand Dollars (\$175,000.00), said monies to be used to build and to equip an animal shelter for the Town of Hudson, with said building to be placed on one of the two landfills already owned by the Town of Hudson or else on such other town - owned property as may be designated by the Town Meeting."

Given under our hands and seals at said Hudson on the 17th day of February 1993.

A True Copy Attest:

Ralph Scott, Chairman  
William P. Cole, Selectman  
Al Lambert, Selectman  
Ann Seabury, Selectman  
Joseph A. Wozniak, Selectman

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE  
PROVISIONS OF THE MUNICIPAL BUDGET LAW**



**BUDGET OF THE TOWN**

**OF**

HUDSON

**N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19\_\_ to December 31, 19\_\_ or for Fiscal Year

From JULY 01 19 93 to JUNE 30 19 94

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date February 15, 1993

Kevin M. Walsh  
William A. Goulet  
William A. Goulet  
William A. Goulet  
Shirley A. Goulet

Tom Sealbury  
Jim P. Becker  
Robert M. Carter  
Bob A. White

PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	5	
		* Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Budget Committee	
Acct. No. GENERAL GOVERNMENT					Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
4130 Executive		184805	68480	179085*	207732	
4140 Elec., Reg., & Vital Stat.		196390	89082	194989	193494	1495
4150 Financial Administration		380476	207043	360386	360386	
4152 Revaluation of Property		88124	42570	97913	97591	322
4153 Legal Expense		160845	86356	150425	150425	
4155 Personnel Administration						
4191 Planning and Zoning		301743	119358	255602	252832	2770
4194 General Government Bldg.		65969	28776	63269	63269	
4195 Cemeteries						
4196 Insurance		338386	206253	280673	280673	
4197 Advertising and Reg. Assoc.						
4199 Other General Government		214772	138145	270547	203381	67166
<b>PUBLIC SAFETY</b>						
4210 Police		2011850	836717	1936200	1928214	7986
4215 Ambulance		23432	11914	20654	20654	
4220 Fire		2041937	970812	2074058	2116076	
4240 Building Inspection		88149	44293	87224	87224	
4290 Emergency Management		6040	380	2443	2325	118
<b>HIGHWAYS AND STREETS</b>						
4312 Highways and Streets		2007956	1050817	1993375	1993375	
4313 Bridges						
4316 Street Lighting						
<b>SANITATION</b>						
4323 Solid Waste Collection		1076532	527382	1077151	1077151	
4324 Solid Waste Disposal						
4325 Sewage Collection & Disposal		2431421	740240	1470717	1334717	136000
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4332 Water Services						
4335 Water Treatment						
<b>HEALTH</b>						
4414 Pest Control						
4415 Health Agencies and Hospitals						
<b>WELFARE</b>						
4442 Direct Assistance		61300	41410	119141	76000	43141
4444 Intergovernmental Welf. Pay'ts.						
Sub-Totals (carry to top of page 3)						

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Budget Committee	
					Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
Acct. No.						
Sub-Totals (from page 2)						
<b>CULTURE AND RECREATION</b>						
4520 Parks and Recreation		183137	119227	203147	202817	330
4550 Library		374758	234164	440724	440724	
4583 Patriotic Purposes		1800	1800	1800	1800	
<b>CONSERVATION</b>						
4612 Purchase of Natural Resources						
<b>CONSERVATION COMMISSION</b>		5010	879	5725	5725	
<b>REDEVELOPMENT AND HOUSING</b>						
<b>ECONOMIC DEVELOPMENT</b>						
<b>DEBT SERVICE</b>						
4711 Princ.-Long Term Bonds & Notes		1142436	835276	1057099	715194	
4721 Int.-Long Term Bonds & Notes					385251	
4723 Interest on TAN					8017	
<b>CAPITAL OUTLAY</b>		329140	87869			
POLICE FACILITY	7			1500000	1500000	
HIGHWAY GARAGE	21			300000	0	300000
AMBULANCE	11			75000	75000	
REAL ESTATE	23			40000	40000	
HUMAN SERVICES OFFICER	14			35364	0	35364
<b>OPERATING TRANSFERS</b>						
4914 To Proprietary Funds:						
4915 To Capital Reserve Funds: Projects		84600	84600	9757	9757	
4916 To Trust and Agency Funds: (RSA 31:19-a)						
<b>TOTAL APPROPRIATIONS</b>		13801008	6573843	14302472	13829804	

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

**10% LIMITATION OF APPROPRIATIONS**  
(SEE RSA 32:8, 8-a, & 32:10-b)

Please disclose the following items (to be excluded from the 10% calculation)

\$ \_\_\_\_\_ Recommended Amount of Collective Bargaining Cost Items.      \$ \_\_\_\_\_ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:10-b)

RSA 273-A:1,IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

**HELP!** We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Acct. No.	SOURCE OF REVENUE	W.A. No.	1	2	3	4
			*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		4800	38500	4800	4800
3180	Resident Taxes					
3185	Yield Taxes		200		200	200
3186	Payment in Lieu of Taxes					
3190	Int. & Pen. on Delinquent Taxes		300000	139000	400000	400000
	Inventory Penalties					
	<b>LICENSES, PERMITS AND FEES</b>					
3210	Business Licenses and Permits		2500	1457	6000	6000
3220	Motor Vehicle Permit Fees		1306150	691623	1356150	1356150
3290	Other Licenses, Permits & Fees		109250	73825	143920	143920
	<b>FROM FEDERAL GOVERNMENT</b>					
	<b>FROM STATE</b>					
3351	Shared Revenue		205674	207646	207646	207646
3353	Highway Block Grant		236183	147558	268668	268668
3354	Water Pollution Grants					
3356	State & Fed. Forest Land Reimb.					
3357	Flood Control Reimbursement					
3359	Other					
	<b>FROM OTHER GOVERNMENT</b>					
3379	Intergovernmental Revenues					
	<b>CHARGES FOR SERVICES</b>					
3401	Income from Departments		427244	205870	236570	236570
3409	Other Charges					
	<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property			2283		
3502	Interest on Investments		200000	45421	130000	130000
3509	Other					
	<b>INTERFUND OPERATING TRANSFERS FROM</b>					
3914	Proprietary Funds		2608028	845249	1921616	1785616
	Sewer					
	Water					
	Electric					
3915	Capital Reserve Funds					
3916	Trust and Agency Funds					
	<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Notes & Bonds				1500000	1500000
	Fund Balance:					
	Items Voted From Surplus					
	Remainder of Surplus		564000		1000000	1000000
	<b>TOTAL REVENUES AND CREDITS</b>		5964029	2398432	7175570	7039570

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	13829804
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	7039570
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	6790234

# BUDGET OF THE TOWN OF HUDSON, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW



TOWN OF HUDSON  
 FY 1993-94  
 BUDGET PROPOSAL

GENERAL FUND				50%	DEPT. HOS.	BOARD OF	BUDGET
1	2	ACTUAL	APPROVED	ACTUAL	BUDGET	SELECTMEN	COMMITTEE
COST		EXPENSE	BUDGET	EXPENSE	REQUEST	REQUESTS	RECOMMENDS
CTR.	DEPARTMENT	6/30/92	1992-93	12/31/92	1993-94	1993-94	1993-94
5010	TOWN COUNCIL	88,515					
5020	TRUSTEES OF TRUST FUNDS	323	323		323	323	323
5030	TOWN CLERK/TAX COLLECTOR	152,818	177,383	81,844	186,237	180,824	179,829
5041	MODERATOR	15,002	17,230	6,541	11,948	12,448	11,948
5042	SUPERVISOR CHECKLIST	1,659	1,777	697	1,777	1,717	1,717
5050	TOWN TREASURER	6,345	6,459	3,170	6,559	6,459	6,459
5060	HILLS MEMORIAL LIBRARY	358,000	374,758	234,164	448,945	440,724	440,724
5070	MUNICIPAL BUDGET COMMITTEE	1,192	1,868	16	1,868	2,001	2,001
5080	ETHICS COMMITTEE		1,150	54	1,219	919	919
	TOTAL TOWN OFFICERS	623,854	580,948	326,486	658,876	645,415	643,920
5110	BD.OF SELECTMEN/ADMIN	128,844	184,805	68,480	183,417	161,625	190,268
5120	TOWN HALL OPERATIONS	57,173	65,969	28,776	64,368	63,269	63,269
5151	TOWN POOR	76,650	60,000	40,910	76,000	119,141	76,000
5154	UNEMPLOYMENT ASSISTANCE	1,325	1,300	500	1,300	0	
5130	EMERGENCY MANAGEMENT	390	6,040	380	2,443	2,443	2,325
	TOTAL ADMINISTRATION	264,382	318,114	139,046	327,528	346,478	331,862
5200	LEGAL	214,712	160,845	86,356	152,262	150,425	150,425
5310	FINANCE ADMINISTRATION	106,893	112,829	60,959	112,722	110,823	110,823
5320	ACCOUNTING	98,759	102,881	47,775	103,979	102,418	102,418
5330	DATA PROCESSING	117,442	164,766	98,309	148,332	147,145	147,145
	TOTAL FINANCE DEPARTMENT	323,094	380,476	207,043	365,033	360,386	360,386
5410	ASSESSOR	80,467	87,604	42,550	106,111	97,913	97,991
5420	BOARD OF ASSESSORS	323	520	20			
	TOTAL ASSESSING DEPARTMENT	80,790	88,124	42,570	106,111	97,913	97,991
5510	PWD ADMINISTRATION	135,253	144,580	66,391	151,558	149,279	149,279
5531	ENGINEERING STAFF	126,377	137,347	68,372	137,608	135,341	135,341
5533	CONSERVATION COMMISSION	1,191	5,010	879	6,225	5,725	5,725
5551	FACILITIES ADMINISTRATION	60,051	67,489	31,380	67,341	66,760	66,760
5552	STREETS	1,000,088	1,191,169	679,368	1,189,282	1,164,768	1,164,768
5553	EQUIPMENT MAINTENANCE	168,082	186,821	92,168	194,497	190,456	190,456
5554	DRAINAGE	277,196	273,250	109,203	275,430	270,204	270,204
5555	SOLID WASTE MANAGEMENT	2,823	40,332	9,282	41,875	40,951	40,951
5556	GROUNDNS MAINTENANCE	4,569	7,300	3,935	5,650	5,650	5,650
	TOTAL PUBLIC WORKS	1,775,630	2,053,298	1,060,978	2,069,466	2,029,134	2,029,134
5571	PLANNING DEPT	151,479	169,224	74,384	185,512	151,395	148,625
5572	PLANNING BOARD	11,554	50,915	7,060	28,850	22,395	22,395
	TOTAL PLANNING	163,033	220,139	81,444	214,362	173,790	171,020
5581	ZONING DEPT	66,845	76,604	35,121	78,564	76,562	76,562
5582	BUILDING DEPT	86,838	88,149	44,293	88,485	87,224	87,224
5583	ZONING BOARD OF ADJUSTMEN	5,153	5,000	2,793	5,250	5,250	5,250
	TOTAL ZONING/BUILDING	158,836	169,753	82,207	172,299	169,036	169,036
5610	POLICE ADMINISTRATION	356,768	418,104	142,335	402,392	380,450	379,770
5620	POLICE COMMUNICATIONS	159,873	164,464	75,589	203,016	198,751	168,913
5630	PATROL	840,895	983,708	427,515	983,534	966,266	966,266
5640	INVESTIGATIONS	135,097	146,791	75,474	148,727	146,948	146,948
5650	ANIMAL CONTROL	32,467	62,603	2,192	51,949	6,300	28,832

5660	RECORDS	78,209	82,542	37,807	82,688	81,490	81,490
5671	YOUTH SERVICES	35,992	39,070	18,007	40,354	39,755	39,755
5672	CROSSING GUARDS	30,696	32,204	14,023	32,189	32,189	32,189
5673	PROSECUTOR	68,505	82,364	43,775	85,031	84,051	84,051
	TOTAL POLICE DEPARTMENT	1,738,502	2,011,850	836,717	2,029,880	1,936,200	1,928,214
5710	FIRE ADMINISTRATION	193,666	211,099	98,689	210,681	207,271	207,271
5720	FIRE COMMUNICATIONS	95,558	101,391	54,278	113,069	108,609	110,248
5730	SUPPRESSION	936,037	980,135	496,779	1,011,801	992,995	1,032,288
5740	PREVENTION	45,335	49,472	23,765	51,827	51,228	51,228
5750	AMBULANCE	16,363	23,432	11,914	20,654	20,654	20,654
	TOTAL FIRE DEPARTMENT	1,286,959	1,365,529	685,425	1,408,032	1,380,757	1,421,689
5810	REC. ADMINISTRATION	18,262	32,111	18,964	29,813	29,813	29,813
5821	SUPERVISED PLAY	40,760	45,528	42,002	45,528	45,528	45,528
5822	ROBINSON POND	31,788	33,879	28,847	33,801	33,801	33,801
5823	BABE RUTH	6,822	10,971	1,408	11,506	11,506	11,506
5824	BALLFIELD'S	15,301	15,161	4,205	15,161	15,161	15,161
5825	INSTRUCTIONAL TENNIS	4,058	5,868	2,694	3,460	3,460	3,460
5831	WINTER BASKETBALL	21,934	22,691	4,576	28,349	28,349	28,349
5832	ICE SKATING RINKS	0	1,077	0	1,077	1,077	747
5833	HUDSON SENIOR CITIZENS	1,955	10,250	9,875	27,000	27,000	27,000
5834	SOCCER LEAGUE	7,067	5,601	6,656	7,452	7,452	7,452
	TOTAL RECREATION DEPARTME	147,947	183,137	119,227	203,147	203,147	202,817
5910	INSURANCE	273,015	338,386	206,253	380,673	280,673	280,673
5920	COMMUNITY GRANTS	60,900	53,242	45,101	142,935	63,995	63,995
5930	PATRIOTIC PURPOSES	3,200	1,800	1,800	1,800	1,800	1,800
5940	OTHER EXPENSES	48,366	151,730	89,804	301,850	196,850	129,684
5960	HYDRANT RENTAL	728,689	699,840	297,301	713,955	713,955	715,041
5970	SOLID WASTE CONTRACT	1,042,575	1,036,200	518,100	1,036,200	1,036,200	1,036,200
	TOTAL NON DEPARTMENTAL	2,156,745	2,281,198	1,158,359	2,577,413	2,293,473	2,227,393
	TOTALS	8,934,484	9,813,411	4,825,858	10,284,409	9,786,154	9,733,487
	DEBT SERVICE	686,137	661,776	480,005	606,200	606,200	657,563
	TOT.TWN.OPER.BUD.FROM TAX	9,620,621	10,475,187	5,305,863	10,890,609	10,392,354	10,391,050
SEWER FUND							
5561	SEWER BILLING & COLLECTIO		174,980	94,651	161,127	138,884	138,884
5562	SEWER OPERATION & MTCE	1,260,181	864,866	467,247	976,181	973,163	973,163
5563	SEWER DEBT	800,981	480,660	355,271	450,899	450,899	450,899
5564	SEWER CAPITAL PROJECTS		1,391,575	178,342	247,670	358,670	222,670
	SEWER TOTALS	2,061,162	2,912,081	1,095,511	1,835,877	1,921,616	1,785,616
	TOT GEN FND & SEWER FND	11,681,783	13,387,268	6,401,374	12,726,486	12,313,970	12,176,666
WARRANT ARTICLES							
ART.7	POLICE FACILITY BOND					1,500,000 *	1,500,000
ART.11	TOWN AMBULANCE					75,000	75,000
ART.14	HUMAN SERVICES OFFICER					35,364	
ART.15	SUPPORT STAFF CONTRACT					7,644	7,644
ART.16	HIGHWAY CONTRACT					10,917	10,917
ART.17	ELECTED AND NON UNION INCREASE					9,820	9,820
ART.21	PUBLIC WORKS GARAGE RESERVE					300,000	
ART.23	PURCHASE REAL ESTATE					40,000	40,000
	TOTAL CAP PROJ EXP		329,140	87,869		1,978,745	1,643,381
	INTERFUND TRANSFERS TO CAP PROJ		84,600	84,600	9,757	9,757	9,757
	TOTAL TOWN EXPENSES		13,801,008	6,573,843	12,736,243	14,302,472	13,829,804
	TAX ABATEMENTS (OVERLAY)		200,000		175,000	175,000	175,000
	BOND FUNDS					1,500,000 *	1,500,000
	NON TAX REVENUE		6,519,853		5,482,106	5,675,570	5,539,570
	NET TAX IMPACT		7,481,155		7,429,137	7,301,902	6,965,234

\* Police Facility Bond item to go to ballot at Town Meeting.

## TOWN OF HUDSON, NEW HAMPSHIRE

1993-94 REVENUE		BUDGET REV.	ACTUAL TO	SELECTMEN	BUD.COM.
		1992-93	DEC. 31	1993-94	1993-94
4100	TAXES REVENUE				
4120	YEILD TAXES	200		200	200
4130	LAND USE RECOVERIES	4,800	38,500	4,800	4,800
4180	INTEREST ON PROPERTY TAXES	300,000	139,501	400,000	400,000
4200	SEWER UTILITY INCOME ADMIN.	87,500		30,000	30,000
4301	MOTOR VEHICLE INCOME	1,300,000	691,523	1,350,000	1,350,000
4302	MOTOR VEHICLE TITLE FEES	150	100	150	150
	LICENCE MAIL IN FEES	6000			
4350	DOG LICENSES	3,500	763	3,500	3,500
4421	BUS.LIC.PERMITS & FILING FEES	2,500	1,457	6,000	6,000
4422	VITAL STATISTICS	1,500	640	1,500	1,500
4423	FINES, FORSEITS, MUNICIPAL	5,000	1,814	3,500	3,500
4424	UCC FILINGS	8,500	6,159	8,500	8,500
4425	ANIMAL CONTROL FINES	5,000	990	3,000	3,000
4426	NOTARY FEES	350	460	420	420
4427	BOAT TAX	13,000	1,879	12,000	12,000
4428	POLE LICENSES		60		
4429	DREDGE & FILL FILINGS		75		
4511	ZONING BOOKS	3,500	1,320	2,200	2,200
4512	BOARD OF ADJUSTMENT	6,000	2,520	4,000	4,000
4513	PLANNING BOARD FEES	10,500	10,607	20,000	20,000
4514	CIVIL ENGINEERING INCOME	2,660	1,325	2,660	2,660
4515	SEWER SERVICE PERMIT FEES	6,100	1,075	3,000	3,000
4519	BLASTING PERMITS	1,000	400	1,000	1,000
4518	BUILDING PERMITS	60,150	44,081	90,000	90,000
4520	POLICE OUTSIDE DETAIL	30,000	14,580		
4521	PISTOL PERMITS	150	324	500	500
4522	ACCIDENT REPORTS	5,000	5,121	7,000	7,000
4523	PARKING VIOLATIONS	1,500	320	1,500	1,500
4531	AMBULANCE	45,000	29,384	65,000	65,000
4532	FIRE REPORTS	3,500	30	650	650
4533	OIL BURNER/KEROSENE PERMITS	2,000	5,017	2,000	2,000
4541	PAYPHONE FEES		5		
4542	SALE/CHECK LISTS	250	275	500	500
4543	COPY MACHINE FEES	1,000	1,369	1,500	1,500
4545	CABLEVISION	40,000		43,000	43,000
4547	DEPARTMENTS MISC.	23,280	23,919	30,000	30,000
4548	INSURANCE REIMBURSEMENTS		1,158		
4549	ASSESSOR'S REPORTS	40	20	40	40
4552	RECREATION DEPARTMENT	30,545	33,976	49,000	49,000
4553	CODE BOOKS	520	15	520	520
4555	NEVINS/FRENETTE				
4601	INTEREST ON INVESTMENTS	200,000	45,421	130,000	130,000
4602	SALE OF TOWN OWNED PROP.		2,283		
4710	HIGHWAY BLOCK GRANT	236,183	147,558	268,668	268,668
4720	FLOOD EMERGENCY		1,000		
4730	POLLUTION ABATEMENT FUNDS	139,449			
4740	STATE REVENUE SHARING	205,674	296,159	207,646	207,646
4810	B P TAX		302,278		
4999	USE OF FUND BALANCE	564,000		1,000,000	1,000,000
	OTHER DONATIONS AND GRANTS				
	TOTAL GENERAL FUND INCOME	3,356,001	1,855,461	3,753,954	3,753,954
	SEWER UTILITY RATE INCOME	2,608,028		1,921,616	1,785,616
	TOTAL TOWN OF HUDSON INCOME	5,964,029		5,675,570	5,539,570
	BOND REVENUE			1,500,000	1,500,000
	TOT.TOWN OF HUDSON REVENUE MS7	5,964,029		7,175,570	7,039,570

**TOWN of HUDSON, NEW HAMPSHIRE**  
**DETAILED DEPARTMENTAL BUDGET FOR FISCAL YEAR 94**

**Department: 5020 TRUSTEE OF TRUST FUNDS**

Commodity	Description	Explanation	Fiscal Year 93			Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
102 SALARIES, PART TIME			300	0	300	300	300	
108 FICA			23	0	23	23	23	
<b>Totals:</b>			<b>323</b>	<b>0</b>	<b>323</b>	<b>323</b>	<b>323</b>	

**Department: 5030 TOWN CLERK/TAX COLLECTOR**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			104,378	55,730	115,366	115,366
102 SALARIES, PART TIME			9,214	2,289	0	0
104 SALARIES, SEASONAL			5,256	905	0	0
105 SALARIES, OVERTIME	OPEN ON MONDAY EVENINGS U		1,832	1,091	2,762	2,000
108 FICA	TOWN MEETING IN MARCH		8,619	4,542	9,037	9,037

See next page for totals.

109 HEALTH, DENTAL INSURANCE	17,328	7,827	25,477	21,156	21,156
110 LIFE INSURANCE	343	134	398	398	398
111 DISABILITY INSURANCE	1,085	498	1,341	1,341	1,341
112 STATE RETIREMENT	2,708	1,297	3,343	3,343	3,343
199 MISCELLANEOUS	0	0	0	0	0
202 SMALL EQUIPMENT MAINT. REPAIR TO OFFICE EQUIPMENT	220	0	220	220	220
CALCULATORS, TYPEWRITERS					
214 NOTICES, NEWSPAPER ADS NOTICES	300	28	300	300	300
216 DEEDS, OTHER LEGAL DOC. RECORDING OF LIENS & RELE	3,000	732	3,000	3,000	3,000
THE REGISTRY OF DEEDS					
217 ASSOC. DUES, FEES ANNUAL DUES FOR TOWN CLERK/COLLECTION	35	0	35	35	35
231 MEALS, OUT OF TOWN	0	0	0	0	0
233 MILEAGE/CAR REIMB. WORK RELATED TRIPS	175	0	175	175	175
234 LODGING STATUTORY FUNDING FOR CON & SEMINARS	660	0	660	330	330
235 REGISTRATION FEES REGISTRATION FEES FOR SEM CONVENTIONS	50	0	50	50	50
236 EDUCATION REIMBURSEMENT	0	0	0	0	0
238 POSTAGE TAX BILLS, MV REG, IMP LI BARRINGTON LETTER	9,314	5,079	9,560	9,560	9,560
241 PRINTING FORMS FOR MV REG, TAX, DO	4,078	258	4,535	4,535	4,535
252 OTHER PROFESSIONAL SERVIC	0	0	0	0	0
299 MISCELLANEOUS DOG TAGS, BINDING OF VITA STORAGE, RESTORATION OF BOOKS	7,043	4,412	7,043	7,043	7,043
301 PAPER	0	0	0	0	0
303 OTHER OFFICE SUPPLIES GENERAL OFFICE SUPPLIES &	1,745	280	1,500	1,500	1,500
326 FURNITURE	0	0	0	0	0
403 SMALL EQUIPMENT LASER PRINTER, TERMINAL	0	0	1,435	1,435	440
5030 TOWN CLERK/TAX COLLECTOR	177,383	85,102	186,237	180,824	179,829
Totals:					

Department: 5041 MODERATOR

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		Bud Comit Recommend
			Approp.	Actual to 12/31/92	Department Request	Selectmen Recommend	
102 SALARIES, PART TIME		BALLOT CLERKS, MODERATOR	6,916	2,984	3,110	3,110	3,110
108 FICA			529	200	238	238	238
120 POLICE DETAIL			0	0	0	0	0
203 SMALL EQUIP. REPAIRS		REPAIRS ON THE OPTECH III	700	600	700	700	700
230 MEALS, IN TOWN		MEALS FOR THE ELECTION WO	1,100	502	800	800	800
241 PRINTING		PRINTING OF BALLOTS - 2 E	3,500	0	3,500	3,500	3,500
257 EQUIP. PROGRAMMING		PROGRAMMING THE PACKS FOR	1,650	1,170	1,500	1,500	1,500
258 FACILITIES RENTAL			800	515	800	1,300	800
259 ELECTION SET-UP		SET UP BY THE HIGHWAY DEP	1,210	537	600	600	600
299 MISCELLANEOUS			550	0	500	500	500
303 OTHER OFFICE SUPPLIES		SUPPLIES FOR THE ELECTION	275	98	200	200	200
		PAPER, RULERS ETC.					
403 SMALL EQUIPMENT			0	0	0	0	0
5041 MODERATOR		Totals:	17,230	6,606	11,948	12,448	11,948

**Department: 5042 SUPERVISOR CHECKLIST**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual to 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES, PART TIME			1,000	450	1,000	1,000	1,000
108 FICA			77	34	77	77	77
214 NOTICES, NEWSPAPER ADS			0	0	0	0	0
238 POSTAGE			200	61	200	140	140
241 PRINTING			500	151	500	500	500
Totals:			1,777	696	1,777	1,717	1,717

**Department: 5050 TOWN TREASURER**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES, PART TIME			6,000	3,000	6,000	6,000	6,000
108 FICA			459	170	459	459	459
301 PAPER			0	0	100	0	0
Totals:			6,459	3,170	6,559	6,459	6,459

Department: 5060 HILLS MEMORIAL LIBRARY TRUSTEE

Commodity	Description	Explanation	Fiscal Year 93		Department Request	Fiscal Year 94	
			Approp.	Actual To 12/31/92		Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME		149,549	72,850	148,131	148,131	148,131
102 SALARIES,	PART TIME	WITH OPENING OF ANNEX II	75,125	42,903	94,505	94,505	94,505
		STAFF NECESSARY					
103 SALARIES,	TEMPORARY		1,680	926	1,986	1,986	1,986
105 SALARIES,	OVERTIME		0	0	0	0	0
108 FICA			17,207	8,830	18,714	18,714	18,714
109 HEALTH, DENTAL INSURANCE			23,928	9,973	34,135	28,864	28,864
110 LIFE INSURANCE			592	291	616	616	616
111 DISABILITY INSURANCE			1,599	663	2,002	2,002	2,002
112 STATE RETIREMENT			3,508	1,692	4,192	4,192	4,192
199 MISCELLANEOUS			0	0	0	0	0
202 SMALL EQUIPMENT MAINT.			4,250	2,226	4,250	4,250	4,250
203 SMALL EQUIPMENT REPAIRS			600	66	700	700	700
204 LARGE EQUIPMENT MAINT.			700	483	700	700	700
205 LARGE EQUIPMENT REPAIRS			1,250	1,039	1,450	1,450	1,450
206 ELECTRICITY		HEATING OF ANNEX II	7,206	4,346	9,422	9,422	9,422
207 WATER AND SEWAGE			452	210	452	452	452
208 TELEPHONE			3,000	1,361	3,190	3,190	3,190
209 HEATING OIL			4,000	331	4,000	4,000	4,000
214 NOTICES, NEWSPAPER ADS			250	20	250	250	250
217 ASSOCIATION DUES, FEES			400	95	400	400	400
224 BUILDING MAINT.		REPAIRS TO WINDOWS	1,600	3,051	7,450	5,000	5,000
		REPAINT PORCH					

See next page for totals.



233 MILEAGE/CAR REIMBURSEMENT	600	183	700	700
235 REGISTRATION FEES	1,000	28	1,000	1,000
236 EDUCATION REIMBURSEMENT	1,200	0	1,200	1,200
238 POSTAGE	2,000	714	2,200	2,200
240 MICROFILMING	0	0	200	200
241 PRINTING	300	0	300	300
247 LIBRARY PROGRAMS	1,500	1,275	3,000	2,500
INCREASE REQUEST BY PATRO				
250 BOOK BINDING	200	227	200	200
258 FACILITIES RENTAL	0	0	0	0
260 SEWER UTILITY BILLS	300	234	300	300
301 PAPER	3,500	567	3,500	3,500
303 OTHER OFFICE SUPPLIES	3,500	1,716	4,500	4,500
INCREASE USE				
304 GASOLINE	1,800	478	1,800	1,800
307 TIRES	400	400	400	400
322 JANITORIAL SUPPLIES	1,400	1,145	1,800	1,800
INCREASE NEED				
326 FURNITURE	1,000	935	1,200	1,200
237 LIBRARY MATERIALS	55,000	27,870	60,000	60,000
INCREASE NEED FOR MAT'L S				
329 AUDIO-VISUAL MATR'L S.	1,250	1,501	2,500	2,500
INCREASE REQUESTS BY COMM				
399 MISCELLANEOUS	2,000	3,377	2,000	2,000
403 SMALL EQUIPMENT	912	2,065	600	600
MICROFORM CABINET				
409 BLD. CONSTRUCTION	0	891	25,000	25,000
ACCESS RAMP				
5060 HILLS MEMORIAL LIBRARY TRUSTEE	374,758	194,962	448,945	440,724
Totals:				

**Department: 5070 BUDGET COMMITTEE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES,	PART TIME		1,350	0	1,350	1,500	1,500
108 FICA			103	0	103	111	111
214 NOTICES,	NEWSPAPER ADS		240	0	240	240	240
238 POSTAGE			75	16	75	50	50
303 OTHER OFFICE SUPPLIES			100	0	100	100	100
Totals:			1,868	16	1,868	2,001	2,001

**Department: 5080 CODE OF ETHICS COMMITTEE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES,	PART TIME		900	44	900	600	600
108 FICA			0	0	69	69	69
214 NOTICES,	NEWSPAPER ADS		200	0	200	200	200
238 POSTAGE			25	11	25	25	25
303 OTHER OFFICE SUPPLIES			25	0	25	25	25
Totals:			1,150	55	1,219	919	919

Department: 5110 BOARD OF SELECTMAN/ADMIN

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Commit Recommend
101 SALARIES,	FULL TIME		65,727	38,308	65,727	70,084	65,727
102 SALARIES,	PART TIME		39,376	15,444	30,001	30,001	30,001
105 SALARIES,	OVERTIME		750	947	1,600	1,600	1,600
108 FICA			8,097	4,187	7,445	7,445	7,445
109 HEALTH, DENTAL INSURANCE			6,799	2,828	8,093	7,094	7,094
110 LIFE INSURANCE			273	126	273	273	273
110 LIFE INSURANCE			0	126	0	0	0
111 DISABILITY INSURANCE			738	366	764	764	764
112 STATE RETIREMENT			1,847	807	1,905	1,905	1,905
115 ICMA			0	113	0	0	0
199 MISCELLANEOUS			0	0	0	0	0
202 SMALL EQUIPMENT MAINT.			310	104	310	310	310
203 SMALL EQUIPMENT REPAIRS			100	0	100	100	100
208 TELEPHONE			250	30	350	350	350
214 NOTICES, NEWSPAPER ADS			6,800	1,883	6,800	6,800	6,800
215 PUBLICATIONS			1,132	275	1,132	1,132	1,132
217 ASSOCIATION DUES, FEES			7,406	25	7,773	7,773	7,773
230 MEALS, IN TOWN			0	0	0	0	0
231 MEALS, OUT OF TOWN			0	0	0	0	0
232 PUBLIC TRANSPORTATION			0	0	0	0	0
233 MILEAGE/CAR REIMBURSEMENT			0	0	300	200	200
234 LODGING			0	0	0	0	0

See next page for totals.

235 REGISTRATION FEES	800	165	800	500	500
236 EDUCATION REIMBURSEMENT	500	0	0	0	0
237 IN HOUSE TRAINING	0	0	500	0	0
238 POSTAGE	750	35	750	750	750
240 MICROFILMING	750	0	750	500	500
241 PRINTING	11,000	145	12,000	12,000	12,000
252 OTHER PROFESSIONAL SERVICES	0	176	1,500	1,000	36,000
299 MISCELLANEOUS	25,000	0	25,000	0	0
301 PAPER	900	335	600	600	600
303 OTHER OFFICE SUPPLIES	4,500	2,353	5,000	6,500	6,500
399 MISCELLANEOUS	1,000	485	1,000	1,000	1,000
405 FURNITURE	0	0	0	0	0
411 COMPUTER EQUIPMENT	0	0	2,944	2,944	944

5110 BOARD OF SELECTMAN/ADMINTotals: 184,805 69,263, 183,417 161,625 190,268

**Department: 5120 TOWN HALL OPERATION**

Commodity	Description	Explanation	Fiscal Year 93			Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
101 SALARIES, FULL TIME			24,648	12,778	24,648	24,648	24,648	
103 SALARIES, TEMPORARY			300	320	300	300	300	
105 SALARIES, OVERTIME			200	71	200	200	200	
108 FICA			1,924	929	1,924	1,924	1,924	

See next page for totals.

109 HEALTH, DENTAL INSURANCE	4,112	1,148	4,893	4,294	4,294
110 LIFE INSURANCE	65	25	62	62	62
111 DISABILITY INSURANCE	278	121	287	287	287
112 STATE RETIREMENT	692	297	704	704	704
199 MISCELLANEOUS	0	0	0	0	0
206 ELECTRICITY	15,000	8,200	16,000	16,000	16,000
207 WATER AND SEWAGE	2,600	1,082	3,500	3,500	3,500
210 NATURAL GAS	1,200	211	1,200	1,200	1,200
224 BUILDING MAINTENANCE	3,300	1,691	3,000	3,000	3,000
233 MILEAGE/CAR REIMBURSEMENT	150	104	150	150	150
299 MISCELLANEOUS	500	0	500	0	0
322 JANITORIAL SUPPLIES	3,000	1,344	3,000	3,000	3,000
399 MISCELLANEOUS	4,000	964	4,000	4,000	4,000
499 MISCELLANEOUS ROOF REPAIR	4,000	0	0	0	0
<b>Totals:</b>	<b>65,969</b>	<b>29,285</b>	<b>64,368</b>	<b>63,269</b>	<b>63,269</b>

**Department: 5130 EMERGENCY MANAGEMENT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
237 IN HOUSE TRAINING			500	0	0	0
238 POSTAGE			75	0	125	125
241 PRINTING			100	0	300	300
301 PAPER			90	0	100	100

See next page for totals.

303 OTHER OFFICE SUPPLIES 500	0	500	500	500	500
399 MISCELLANEOUS	4,775	380	118	118	0
403 SMALL EQUIPMENT	0	0	1,300	1,300	1,300
<b>5130 EMERGENCY MANAGEMENT</b>	<b>6,040</b>	<b>380</b>	<b>2,443</b>	<b>2,443</b>	<b>2,325</b>
<b>Totals:</b>					

**Department: 5151 TOWN POOR**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			0	0	0	35,643	0
108 FICA			0	0	0	2,727	0
109 HEALTH, DENTAL INSURANCE			0	0	0	3,200	0
110 LIFE INSURANCE			0	0	0	148	0
111 DISABILITY INSURANCE			0	0	0	414	0
112 STATE RETIREMENT			0	0	0	1,009	0
299 MISCELLANEOUS			60,000	43,494	76,000	76,000	76,000
<b>5151 TOWN POOR</b>			<b>60,000</b>	<b>43,494</b>	<b>76,000</b>	<b>119,141</b>	<b>76,000</b>
<b>Totals:</b>							

**Department: 5154 UNEMPLOYMENT ASSISTANCE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
299 MISCELLANEOUS			1,300	500	1,300	0	0
Totals:			1,300	500	1,300	0	0

**Department: 5200 LEGAL**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			74,059	38,371	74,059	74,059	74,059
102 SALARIES, PART TIME			2,500	1,250	2,500	2,500	2,500
103 SALARIES, TEMPORARY			0	0	0	0	0
105 SALARIES, OVERTIME			1,000	82	1,000	1,000	1,000
108 FICA			5,742	2,988	5,934	5,934	5,934
109 HEALTH, DENTAL INSURANCE			6,535	2,822	7,776	6,589	6,589
110 LIFE INSURANCE			308	121	308	308	308
111 DISABILITY INSURANCE			821	357	861	861	861
112 STATE RETIREMENT			2,080	912	2,124	2,124	2,124

See next page for totals.

199 MISCELLANEOUS	0	0	0	0	0
202 SMALL EQUIPMENT MAINT	200	0	150	150	150
214 NOTICES, NEWSPAPER ADS	400	187	200	200	200
215 PUBLICATIONS	2,000	1,311	2,400	2,000	2,000
216 DEEDS, OTHER LEGAL DOCUMEN	1,000	557	1,200	1,200	1,200
217 ASSOCIATION DUES, FEES	2,000	115	1,500	1,500	1,500
218 LEGAL FEES	40,000	26,829	30,000	30,000	30,000
231 MEALS, OUT OF TOWN	300	101	300	300	300
233 MILEAGE/CAR REIMBURSEMENT	700	462	700	700	700
234 LODGING	800	413	800	800	800
235 REGISTRATION FEES	1,250	693	1,500	1,250	1,250
236 EDUCATION REIMBURSEMENT	0	0	0	0	0
238 POSTAGE	500	190	500	500	500
251 COLLECTIVE BARGAINING	15,000	11,033	15,000	15,000	15,000
252 OTHER PROFESSIONAL SERVIC	500	143	500	500	500
299 MISCELLANEOUS	1,000	480	1,000	1,000	1,000
301 PAPER	400	139	200	200	200
303 OTHER OFFICE SUPPLIES 750	293	750	750	750	750
326 FURNITURE	0	0	0	0	0
399 MISCELLANEOUS	1,000	55	1,000	1,000	1,000
5200 LEGAL	160,845	89,904	152,262	150,425	150,425
Totals:					



Department: 5310 FINANCE - ADMINISTRATION

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101	SALARIES, FULL TIME		52,722	27,129	52,722	52,722	52,722
102	SALARIES, PART TIME		0	0	0	0	0
108	FICA		4,033	2,019	4,033	4,033	4,033
109	HEALTH, DENTAL INSURANCE		4,112	1,948	4,893	4,294	4,294
110	LIFE INSURANCE		218	82	219	219	219
111	DISABILITY INSURANCE		563	245	613	613	613
112	STATE RETIREMENT		1,481	678	1,492	1,492	1,492
199	MISCELLANEOUS		0	0	0	0	0
202	SMALL EQUIPMENT MAINT		100	0	100	100	100
214	NOTICES, NEWSPAPER ADS	NEW HIRES	100	0	100	100	100
215	PUBLICATIONS	GASB, BAFFR, FLSA, SCHESHNOF BANK RATING	450	802	950	950	950
217	ASSOC. DUES, FEES	NHGFOA, NEGFOA, NATLGFOA	250	30	200	200	200
221	EQUIPMENT RENTAL	TOWN COPIER RENTAL	8,400	4,464	9,200	9,200	9,200
228	AUDIT	REDUCED AGAIN	22,000	18,875	20,000	19,000	19,000
230	MEALS, IN TOWN	WORK MEALS	300	0	100	0	0
231	MEALS, OUT OF TOWN	CONFERENCES & SEMINARS	350	100	350	350	350
232	PUBLIC TRANSPORTATION	CONFERENCES & SEMINARS	1,000	102	1,000	1,000	1,000
233	MILEAGE/CAR REIMB.	MEETINGS, ETC.	900	199	900	700	700
235	REGISTRATION FEES	NHGFOA, NEGFOA, NATLGFOA	1,000	270	1,000	1,000	1,000
236	EDUCATION REIMBURSEMENT	NHMA, DRA WORKSHOPS	0	0	0	0	0

See next page for totals.

237 IN HOUSE TRAINING	0	0	0	0
238 POSTAGE	350	11	350	350
252 OTHER PROF. SERVICE	1,000	289	1,000	1,000
301 PAPER	3,500	611	3,500	3,500
303 OTHER OFFICE SUPPLIES	10,000	4,196	10,000	10,000
5310 FINANCE - ADMINISTRATION		62,050	112,722	110,823
	Totals: 112,829		112,722	110,823

**Department: 5320 FINANCE - ACCOUNTING**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			74,341	36,979	74,340	74,340	74,340
108 FICA			5,687	2,838	5,687	5,687	5,687
109 HEALTH, DENTAL INSURANCE			13,336	4,309	15,376	13,815	13,815
110 LIFE INSURANCE			267	145	258	258	258
111 DISABILITY INSURANCE			811	352	864	864	864
112 STATE RETIREMENT			2,089	967	2,104	2,104	2,104
214 NOTICES, NEWSPAPER ADS.			150	0	150	150	150
236 EDUCATION REIMBURSEMENT			900	491	900	900	900
237 IN HOUSE TRAINING			900	500	900	900	900
238 POSTAGE			2,400	755	2,400	2,400	2,400
252 OTHER PROFESSIONAL SERVICE			2,000	1,014	1,000	1,000	1,000
5320 FINANCE - ACCOUNTING		Totals:	102,881	48,350	103,979	102,418	102,418

**Department: 5330 FINANCE - DATA PROCESSING**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			63,137	31,661	62,763	62,763	62,763
108 FICA			4,830	2467	4,801	4,801	4,801
109 HEALTH, DENTAL INSURANCE			7,951	1,763	8,097	6,910	6,910
110 LIFE INSURANCE			240	84	241	241	241
111 DISABILITY INSURANCE			699	247	729	729	729
112 STATE RETIREMENT			1,773	715	1,776	1,776	1,776
202 SMALL EQUIP. MAINT.			10,256	4,655	9,375	9,375	9,375
204 LARGE EQUIP., MAINT.		VAX/TOWN/PD/FD	33,300	18,403	35,600	35,600	35,600
		ALL DEC EQUIP/SOFT MAINT					
214 NOTICES, NEWSPAPER ADS			100	0	25	25	25
215 PUBLICATIONS			50	0	25	25	25
233 MILEAGE/CAR REIMBURSEMENT			50	43	100	100	100
237 IN HOUSE TRAINING		WP/LOT 123 TWN TRAINING	2,000	900	4,500	4,500	4,500
		2 SCHED DEC COURSES					
252 OTHER PROFESSIONAL SERVICE			26,780	19,284	8,500	8,500	8,500
301 PAPER			3,000	295	3,000	3,000	3,000
303 OTHER OFFICE SUPPLIES			2,350	2,150	2,100	2,100	2,100
411 COMPUTER EQUIPMENT		MEMORY + DJSC DRIVE = TERMINAL SERVER	8,250	16,822	6,700	6,700	6,700
5330 FINANCE - DATA PROCESSING			164,766	99,489	148,332	147,145	147,145

Department: 5410 ASSESSOR

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME		64,865	34,407	64,867	64,867	64,867
102 SALARIES,	PART TIME	DRAFTING/NEW SUBDIVISIONS UPDATE TAX MAPS	0	0	7,000	0	0
103 SALARIES,	TEMPORARY		2,000	427	2,000	2,000	2,000
105 SALARIES,	OVERTIME		0	15	0	0	0
108 FICA			4,303	2,530	5,651	5,651	5,651
109 HEALTH, DENTAL INSURANCE			7,453	3,551	9,785	8,587	8,587
110 LIFE INSURANCE			243	92	241	241	241
111 DISABILITY INSURANCE			711	309	754	754	754
112 STATE RETIREMENT			1,822	818	1,836	1,836	1,836
199 MISCELLANEOUS			0	0	200	200	200
203 SMALL EQUIP. REPAIRS		FICHE, PRINTER, TYPEWRITE	200	0	200	200	200
214 NOTICES, NEWSPAPER ADS		ELDERLY, VETERAN EXEMPTIO	200	0	200	200	200
215 PUBLICATIONS		MARSHALL SWIFT-NE RE JOUR	180	235	180	180	180
216 DEEDS, OTHER LEGAL DOC.		DEEDS, PLANS CU RECORDING	150	218	150	150	150
217 ASSOC. DUES, FEES		IAAD NHAAD	140	0	140	140	140
226 FILM DEVELOPING		PROPERTY PHOTOS	130	21	130	130	130
231 MEALS, OUT OF TOWN		NEAAD, NHAAD, IAAD CONFER	200	0	200	200	200
233 MILEAGE/CAR REIMB.		DAILY BUSINESS	2,122	900	2,122	2,122	1,800
234 LODGING CONFERENCE			925	0	925	925	925
235 REGISTRATION FEES		NEAAD, IAAD, NHAAD CONFER DRA MINE COURSES	900	0	900	900	900
236 EDUCATION REIMB.		DRA COURSES	300	0	500	500	500

See next page for totals.

238 POSTAGE	DAILY BUSINESS	150	66	200	200	200
241 PRINTING	LETTERHEAD, ENVELOPES	50	0	125	125	125
252 OTHER PROF. SERVIC	AVITAR UPDATES TO SOFTWARE	0	0	3,700	3,700	3,700
	VALUE UPDATES 5 DAYS					
303 OTHER OFFICE SUPPLIES	OFFICE SUPPLIES	500	424	600	600	600
	NEW ASSESSMENT CARDS \$200 PER					
318 FILM	PROPERTYPHOTOS	60	4	60	60	60
326 FURNITURE		0	0	0	0	0
411 COMPUTER EQUIPMENT	NEW PC AND PRINTER FOR AS	0	0	3,445	3,445	3,445
5410 ASSESSOR	Totals:	87,604	44,017	106,111	97,913	97,591

**Department: 5420 BOARD OF ASSESSORS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			300	0	0	0	0
235 REGISTRATION FEES			150	0	0	0	0
238 POSTAGE			70	20	0	0	0
5420 BOARD OF ASSESSORS	Totals:		520	20	0	0	0

Department: 5510 PUBLIC WORKS - ADMINISTRATION

Commodity	Description	Explanation	Fiscal Year 93			Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
101	SALARIES, FULL TIME		101,747	52,123	101,746	101,746	101,746	
103	SALARIES, TEMPORARY		0	0	0	0	0	
105	SALARIES, OVERTIME		1,200	321	1,200	1,200	1,200	
108	FICA		7,899	3,932	7,876	7,876	7,876	
109	HEALTH, DENTAL INSURANCE		13,490	5,513	15,873	14,094	14,094	
110	LIFE INSURANCE		408	160	407	407	407	
111	DISABILITY INSURANCE		1,129	491	1,183	1,183	1,183	
112	STATE RETIREMENT		2,567	1,245	2,913	2,913	2,913	
118	MERIT BONUS		0	0	0	0	0	
199	MISCELLANEOUS		0	0	0	0	0	
202	SMALL EQUIPMENT MAINT		200	0	300	300	300	
203	SMALL EQUIPMENT REPAIRS		50	0	100	100	100	
214	NOTICES, NEWSPAPER ADS		100	0	200	200	200	
215	PUBLICATION		400	91	390	390	390	
217	ASSOCIATION DUES, FEES		385	249	385	385	385	
221	EQUIPMENT RENTAL		5,315	2,692	5,520	5,520	5,520	
230	MEALS, IN TOWN		50	0	50	50	50	
231	MEALS, OUT OF TOWN		100	0	100	100	100	
232	PUBLIC TRANSPORTATION		500	0	500	500	500	
233	MILEAGE/CAR REIMBURSEMENT		75	41	75	75	75	
234	LODGING		550	0	500	500	500	
235	REGISTRATION FEES		640	20	640	640	640	

See next page for totals.

236 EDUCATION REIMBURSEMENT	1,000	0	800	800	800
238 POSTAGE	1,050	412	1,050	1,050	1,050
241 PRINTING	1,000	294	1,200	1,200	1,200
244 MEDICAL EXAMS	0	0	0	0	0
299 MISCELLANEOUS	100	0	100	100	100
301 PAPER	1,500	329	1,525	1,525	1,525
302 PHOTO COPY SUPPLIES	675	299	675	675	675
303 OTHER OFFICE SUPPLIES	2,000	370	3,000	2,500	2,500
326 FURNITURE	0	0	350	350	350
399 MISCELLANEOUS	200	0	300	300	300
401 LARGE OPERATING EQUIPMENT	0	0	0	0	0
403 SMALL EQUIPMENT	0	0	2,600	2,600	2,600
499 MISCELLANEOUS	250	0	0	0	0
<b>5510 PUBLIC WORKS - ADMINISTRATION</b>	<b>144,580</b>	<b>68,582</b>	<b>151,558</b>	<b>149,279</b>	<b>149,279</b>
<b>Totals:</b>					

**Department: 5531 PUBLIC WORKS - ENGINEERING**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			101,762	52,016	100,404	100,404
105 SALARIES, OVERTIME			2,000	774	2,000	2,000
108 FICA			8,091	3,928	7,834	7,834
109 HEALTH, DENTAL INSURANCE			11,799	5,180	13,863	12,096
110 LIFE INSURANCE			343	129	332	332

111 DISABILITY INSURANCE	1,108	482	1,167	1,167	1,167	1,167
112 STATE RETIREMENT	2,859	1,285	2,898	2,898	2,898	2,898
118 MERIT BONUS	0	0	0	0	0	0
199 MISCELLANEOUS	0	0	0	0	0	0
202 SMALL EQUIPMENT MAINT	0	0	600	600	600	600
203 SMALL EQUIPMENT REPAIRS	400	13	400	400	400	400
214 NOTICES, NEWSPAPER ADS	300	277	200	200	200	200
215 PUBLICATIONS	350	232	300	300	300	300
216 DEEDS, OTHER LEGAL DOCUME	0	2	100	100	100	100
217 ASSOCIATION DUES, FEES	160	151	160	160	160	160
221 EQUIPMENT RENTAL	500	0	400	400	400	400
225 ENGINEERING FEES	1,500	4,536	1,500	1,500	1,500	1,500
226 FILM DEVELOPING	50	13	50	50	50	50
231 MEALS, OUT OF TOWN	75	0	50	50	50	50
232 PUBLIC TRANSPORTATION	200	0	100	100	100	100
234 LODGING	300	0	200	200	200	200
235 REGISTRATION FEES	300	20	300	300	300	300
236 EDUCATION REIMBURSEMENT	1,000	200	1,000	1,000	1,000	1,000
241 PRINTING	200	0	200	200	200	200
303 OTHER OFFICE SUPPLIES	1,000	557	1,000	1,000	1,000	1,000
318 FILM	50	0	50	50	50	50
326 FURNITURE	0	0	0	0	0	0
399 MISCELLANEOUS	3,000	845	2,500	2,500	2,000	2,000
411 COMPUTER EQUIPMENT	0	0	0	0	0	0
499 MISCELLANEOUS	0	0	0	0	0	0
<b>5531 PUBLIC WORKS - ENGINEERING</b>	<b>137,347</b>	<b>70,640</b>	<b>137,608</b>	<b>135,341</b>	<b>135,341</b>	<b>135,341</b>



Department: 5533 CONSERVATION COMMISSION

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94			
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
214	NOTICES, NEWSPAPER ADS		100	0	50	50	50	
215	PUBLICATIONS		250	0	150	150	150	
217	ASSOCIATION DUES, FEES		775	557	775	775	775	
225	ENGINEERING FEES		1,000	0	3,000	2,500	2,500	
226	FILM DEVELOPING		30	0	30	30	30	
233	MILEAGE/CAR REIMBURSEMENT		100	0	50	50	50	
235	REGISTRATION FEES		600	100	600	600	600	
299	MISCELLANEOUS		1,500	222	1,000	1,000	1,000	
303	OTHER OFFICE SUPPLIES		200	0	50	50	50	
318	FILM		20	0	20	20	20	
399	MISCELLANEOUS		435	0	500	500	500	
499	MISCELLANEOUS		0	0	0	0	0	
5533 CONSERVATION COMMISSION			Totals:	5,010	879	6,225	5,725	5,725

**Department: 5551 PUBLIC WORKS - FACILITIES**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			23,275	11,803	23,795	23,795	23,795
103 SALARIES, TEMPORARY			800	0	0	0	0
105 SALARIES, OVERTIME			1,800	669	1,200	1,200	1,200
108 FICA			1,980	888	1,912	1,912	1,912
109 HEALTH, DENTAL INSURANCE			5,265	2,311	6,088	5,507	5,507
110 LIFE INSURANCE			66	25	62	62	62
111 DISABILITY INSURANCE			259	113	277	277	277
112 STATE RETIREMENT			654	278	707	707	707
199 MISCELLANEOUS			0	0	0	0	0
202 SMALL EQUIPMENT MAINT			400	0	400	400	400
206 ELECTRICITY			7,000	2,716	8,800	8,800	8,800
207 WATER AND SEWAGE			1,800	1,582	3,000	3,000	3,000
208 TELEPHONE			2,600	1,220	2,600	2,600	2,600
209 HEATING OIL			1,800	880	1,800	1,800	1,800
212 RADIO REPAIRS			3,000	767	3,000	3,000	3,000
214 NOTICES, NEWSPAPER ADS			150	0	150	150	150
215 PUBLICATIONS			125	0	135	135	135
221 EQUIPMENT RENTAL			10,000	4,625	8,500	8,500	8,500
231 MEALS, OUT OF TOWN			25	15	25	25	25
233 MILEAGE/CAR REIMBURSEMENT			65	58	65	65	65
235 REGISTRATION FEES			400	0	200	200	200
236 EDUCATION REIMBURSEMENT			0	0	0	0	0

See next page for totals.

238 POSTAGE	75	19	75	75	75
241 PRINTING	700	286	700	700	700
303 OTHER OFFICE SUPPLIES	1,700	478	1,700	1,700	1,700
326 FURNITURE	250	250	250	250	250
399 MISCELLANEOUS	300	12	0	0	0
403 SMALL EQUIPMENT	3,000	3,000	1,900	1,900	1,900

5551 PUBLIC WORKS - FACILITIES	67,489	31,995	67,341	66,760	66,760
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**Department: 5552 PUBLIC WORKS - STREETS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			309,010	170,782	360,402	360,402	360,402
104 SALARIES, SEASONAL			2,000	771	2,000	2,000	2,000
105 SALARIES, OVERTIME			48,000	28,134	50,000	50,000	50,000
107 STANDBY			10,044	4,356	10,044	10,044	10,044
108 FICA			27,617	15,318	32,317	32,317	32,317
109 HEALTH, DENTAL INSURANCE			39,259	20,008	58,886	51,372	51,372
110 LIFE INSURANCE			727	381	811	811	811
111 DISABILITY INSURANCE			3,472	1,853	4,189	4,189	4,189
112 STATE RETIREMENT			8,826	4,393	11,898	11,898	11,898
199 MISCELLANEOUS			0	0	0	0	0
206 ELECTRICITY			113,000	44,393	113,000	113,000	113,000

See next page for totals.

210 NATURAL GAS	250	250	250	250
214 NOTICES, NEWSPAPER ADS	450	450	450	450
217 ASSOCIATION DUES, FEES	0	0	0	0
219 DAMAGE SETTLEMENTS	3,300	3,300	3,300	3,300
221 EQUIPMENT RENTAL	23,000	23,000	23,000	23,000
224 BUILDING MAINTENANCE	10,000	10,000	10,000	10,000
231 MEALS, OUT OF TOWN	0	0	0	0
233 MILEAGE/CAR REIMBURSEMENT	0	0	0	0
235 REGISTRATION FEES	200	200	200	200
243 BRUSH CUTTING	2,600	2,600	2,600	2,600
244 MEDICAL EXAMS	0	0	0	0
248 STREET OVERLAY	325,000	275,000	275,000	275,000
252 OTHER PROFESSIONAL SERVICE	31,979	31,979	31,979	31,979
261 TRAFFIC LIGHT MAINTENANCE	5,600	5,600	5,600	5,600
262 STREET LINE MARKINGS	20,000	20,000	20,000	20,000
263 STREET LIGHT INSTALLATION	1,000	1,000	1,000	1,000
295 WINTER MAINT.-SCHOOLS	2,500	2,500	2,500	2,500
299 MISCELLANEOUS	2,500	2,500	2,500	2,500
304 GASOLINE	15,000	15,000	15,000	15,000
305 DIESEL	12,000	12,000	12,000	12,000
308 SALT	55,000	55,000	55,000	55,000
309 TARVIA	27,000	27,000	27,000	27,000
310 GRAVEL	10,000	10,000	10,000	10,000
311 STONE	2,500	2,500	2,500	2,500
312 SAND	21,000	21,000	21,000	21,000
316 PLOW BLADES	6,500	10,000	10,000	10,000
317 SIGNS	10,000	10,000	10,000	10,000
318 FILM	250	100	100	100
319 UNIFORM PURCHASES	4,585	4,585	4,585	4,585

See next page for totals.

326 FURNITURE	0	0	150	150	150
399 MISCELLANEOUS	8,000	2,549	8,000	8,000	8,000
401 LARGE OPERATING EQUIPMENT	0	0	17,000	0	0
403 SMALL EQUIPMENT	4,000	4,000	0	0	0
404 TRUCKS	0	0	0	0	0
499 MISCELLANEOUS	25,000	0	7,000	7,000	7,000
<b>Total:</b>	<b>1,191,169</b>	<b>692,285</b>	<b>1,189,282</b>	<b>1,164,768</b>	<b>1,164,768</b>

**Department: 5553 PUBLIC WORKS - EQUIPMENT MAINT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			89,778	49,209	90,459	90,459	90,459
105 SALARIES, OVERTIME			7,000	496	7,000	7,000	7,000
107 STANDBY			0	0	0	0	0
108 FICA			7,557	3,534	7,456	7,456	7,456
109 HEALTH, DENTAL INSURANCE			14,643	5,973	17,226	14,685	14,685
110 LIFE INSURANCE			198	83	187	187	187
111 DISABILITY INSURANCE			1,012	440	1,051	1,051	1,051
112 STATE RETIREMENT			2,523	1,058	2,758	2,758	2,758
199 MISCELLANEOUS			0	0	0	0	0
203 SMALL EQUIPMENT REPAIRS			20,000	13,107	20,000	19,000	19,000
204 LARGE EQUIPMENT MAINT.			5,000	634	5,000	5,000	5,000
205 LARGE EQUIPMENT REPAIRS			15,500	3,530	20,000	20,000	20,000

See next page for totals.

221 EQUIPMENT RENTAL	800	855	800	800	800
231 MEALS, OUT OF TOWN	25	25	25	25	25
235 REGISTRATION FEES	400	0	400	400	400
244 MEDICAL EXAMS	0	0	0	0	0
254 TOWING	300	0	300	300	300
299 MISCELLANEOUS	1,000	1,033	2,000	2,000	2,000
306 OIL AND GREASE	2,000	1,390	2,500	2,500	2,500
307 TIRES	8,000	5,723	8,000	8,000	8,000
319 UNIFORM PURCHASES	1,035	1,033	1,035	1,035	1,035
322 JANITORIAL SUPPLIES	1,300	783	1,300	1,300	1,300
324 OTHER CHEMICALS	2,500	1,099	3,000	2,500	2,500
399 MISCELLANEOUS	4,000	3,897	4,000	4,000	4,000
401 LARGE OPERATING EQUIPMENT	0	0	0	0	0
403 SMALL EQUIPMENT	2,250	1,369	0	0	0
<b>5553 PUBLIC WORKS - EQUIPMENT MAINT</b>	<b>186,821</b>	<b>95,271</b>	<b>194,497</b>	<b>190,456</b>	<b>190,456</b>
<b>Totals:</b>					

**Department: 5554 PUBLIC WORKS - DRAINAGE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			148,716	59,661	150,060	150,060
105 SALARIES, OVERTIME			8,000	1,675	8,000	8,000
107 STANDBY			4,046	1,588	4,046	4,046

See next page for totals.

108 FICA	11,988	5,075	12,402	12,402	12,402
109 HEALTH, DENTAL INSURANCE	23,288	11,377	27,475	23,249	23,249
110 LIFE INSURANCE	346	197	328	328	328
111 DISABILITY INSURANCE	979	658	1,018	1,018	1,018
112 STATE RETIREMENT	4,179	2,027	4,588	4,588	4,588
199 MISCELLANEOUS	0	0	0	0	0
203 SMALL EQUIPMENT REPAIRS	9,000	7,369	1,500	1,500	1,500
207 WATER AND SEWAGE	0	0	0	0	0
214 NOTICES, NEWSPAPER ADS	0	0	0	0	0
221 EQUIPMENT RENTAL	3,000	88	3,000	2,000	2,000
231 MEALS, OUT OF TOWN	25	0	25	25	25
244 MEDICAL EXAMS	90	0	0	0	0
310 GRAVEL	400	291	400	400	400
311 STONE	400	0	400	400	400
312 SAND	400	205	400	400	400
313 MANHOLE STRUCTURES	2,500	0	2,500	2,500	2,500
314 GRATES, FRAMES, COVERS	2,200	2,101	4,100	4,100	4,100
315 PIPE AND FABRIC	2,500	0	2,500	2,500	2,500
318 FILM	100	0	100	100	100
319 UNIFORM PURCHASES	1,863	1,853	1,863	1,863	1,863
399 MISCELLANEOUS	3,600	1,664	3,600	3,600	3,600
401 LARGE OPERATING EQUIPMENT	0	0	0	0	0
403 SMALL EQUIPMENT	330	222	2,125	2,125	2,125
406 DRAINAGE CONSTRUCTION	45,300	16,518	45,000	45,000	45,000
5554 PUBLIC WORKS - DRAINAGE	273,250	112,569	275,430	270,204	270,204
Totals:					

**Department: 5555 PUBLIC WORKS - SOLID WASTE MAN**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
206 ELECTRICITY			1,600	456	2,700	2,700	2,700
214 NOTICES, NEWSPAPER ADS			300	0	100	100	100
217 ASSOCIATION DUES, FEES			7,432	6,832	8,050	7,126	7,126
241 PRINTING			0	0	0	0	0
242 SOLID WASTE COLL.		SEE ACCT.5970-242	0	0	0	0	0
264 POST CLOSURE MONITORING			28,000	0	28,525	28,525	28,525
299 MISCELLANEOUS			3,000	2,300	2,500	2,500	2,500
324 OTHER CHEMICALS			0	0	0	0	0
<b>5555 PUBLIC WORKS - SOLID WASTE MAN Totals:</b>			<b>40,332</b>	<b>9,588</b>	<b>41,875</b>	<b>40,951</b>	<b>40,951</b>

**Department: 5556 PUBLIC WORKS - GROUNDS MAINT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
206 ELECTRICITY			700	150	550	550	550
207 WATER AND SEWAGE			250	156	300	300	300

See next page for totals.



221 EQUIPMENT RENTAL	100	0	100	100
299 MISCELLANEOUS	1,200	0	1,700	1,700
324 OTHER CHEMICALS	550	213	1,000	1,000
325 EQUIPMENT REPAIR PARTS	2,500	2,422	1,000	1,000
399 MISCELLANEOUS	2,000	994	1,000	1,000
<b>5556 PUBLIC WORKS - GROUNDS MAINT</b>	<b>7,300</b>	<b>3,935</b>	<b>5,650</b>	<b>5,650</b>

Totals:

**Department: 5561 SEWER - BILLING AND COLLECTION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			20,385	11,022	20,384	20,384	20,384
102 SALARIES, PART TIME			0	0	1,200	1,200	1,200
105 SALARIES, OVERTIME			1,500	176	1,500	1,500	1,500
108 FICA			2,625	826	1,766	1,766	1,766
109 HEALTH, DENTAL INSURANCE			2,807	1,362	3,345	2,841	2,841
110 LIFE INSURANCE			64	42	62	62	62
111 DISABILITY INSURANCE			230	100	237	237	237
112 STATE RETIREMENT			514	255	619	619	619
199 MISCELLANEOUS			0	0	0	0	0
216 DEEDS, OTHER LEGAL DOCUME			1,700	1,061	1,700	1,700	1,700
218 LEGAL FEES			0	18,105	5,000	5,000	5,000
225 ENGINEERING FEES			10,000	2,885	5,000	5,000	5,000

See next page for totals.

228 AUDIT	0	600	5,000	5,000	5,000
233 MILEAGE/CAR REIMBURSEMENT	75	24	75	75	75
238 POSTAGE	3,125	3,399	5,500	5,500	5,500
252 OTHER PROFESSIONAL SERVIC	40,700	9,516	41,750	40,000	40,000
298 CONTINGENCY	25,000	17,099	15,000	15,000	15,000
299 MISCELLANEOUS	57,755	25,000	49,989	30,000	30,000
303 OTHER OFFICE SUPPLIES	2,000	977	2,000	2,000	2,000
411 COMPUTER EQUIPMENT	6,500	2,200	1,000	1,000	1,000
499 MISCELLANEOUS	0	0	0	0	0
<b>Totals:</b>	<b>174,980</b>	<b>94,649</b>	<b>161,127</b>	<b>138,884</b>	<b>138,884</b>

**Department: 5562 SEWER - OPERATIONS AND MAINT.**

Commodity	Fiscal Year 93		Fiscal Year 94		
	Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME	99,144	56,969	100,040	100,040	100,040
105 SALARIES, OVERTIME	13,000	5,998	13,000	13,000	13,000
107 STANDBY	2,698	1,320	2,698	2,698	2,698
108 FICA	8,580	4,510	8,854	8,854	8,854
109 HEALTH, DENTAL INSURANCE	16,634	6,412	19,624	16,606	16,606
110 LIFE INSURANCE	246	160	234	234	234
111 DISABILITY INSURANCE	466	439	484	484	484
112 STATE RETIREMENT	2,786	1,033	3,275	3,275	3,275

See next page for totals.

199 MISCELLANEOUS	0	0	0	0
203 SMALL EQUIPMENT REPAIRS	13,300	11,151,	6,000	6,000
206 ELECTRICITY	15,000	6,044	20,200	20,200
207 WATER AND SEWAGE	1,600	1,248	3,000	3,000
208 TELEPHONE	3,500	1,938	3,500	3,500
213 FIRE ALARM MAINTENANCE	1,000	0	1,000	1,000
214 NOTICES, NEWSPAPER ADS	50	0	50	50
218 LEGAL FEES	0	1,317	0	0
221 EQUIPMENT RENTAL	800	69	800	800
225 ENGINEERING FEES	0	0	0	0
231 MEALS, OUT OF TOWN	25	0	25	25
235 REGISTRATION FEES	300	285	580	580
236 EDUCATION REIMBURSEMENT	130	0	0	0
238 POSTAGE	25	8	25	25
239 SEWAGE TREATMENT	650,000	343,200	750,000	750,000
241 PRINTING	200	0	300	300
244 MEDICAL EXAMS	90	0	0	0
299 MISCELLANEOUS	5,000	0	5,000	5,000
313 MANHOLE STRUCTURES	0	0	2,500	2,500
314 GRATES, FRAMES, COVERS	1,500	1,454	1,500	1,500
315 PIPE AND FABRIC	0	0	500	500
318 FILM	200	176	200	200
319 UNIFORM PURCHASES	1,242	1,236	1,242	1,242
323 SEWAGE CHEMICALS	14,000	11,823	14,000	14,000
399 MISCELLANEOUS	3,000	1,108	3,000	3,000
401 LARGE OPERATING EQUIPMENT	0	0	0	0
403 SMALL EQUIPMENT	350	222	4,550	4,550
407 SANITARY SEWER CONSTRUCTI	0	0	0	0
410 SEWER REPAIR/MAINTENANCE	10,000	7,377	10,000	10,000
5562 SEWER - OPERATIONS AND MAINT	864,866	465,497	976,181	973,163
Totals:				

**Department: 5563 SEWER - DEBT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
497 PRINCIPAL			298,831	264,250	284,750	284,750
498 INTEREST			181,829	91,021	166,149	166,149
5563 SEWER - DEBT		Totals:	480,660	355,274	450,899	450,899

**Department: 5564 SEWER - CONSTRUCTION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
407 SANITARY SEWER CONSTRUCTION			1,040,000	0	0	0
600 CEDAR-SPRUCE CONSTRUCTION			0	335	0	0
601 PARKHURST DR CONSTRUCTION			0	0	0	0
602 B-BIRCH & HURLEY CONSTRUCTION			0	0	0	0
603 BONNIE LANE CONSTRUCTION			170,000	4,020	0	0
604 CENTRAL ST. CONSTRUCTION			158,075	158,075	0	0
605 WATER ST. RECONSTRUCTION			23,500	15,912	0	0
606 ALPHA STREET & LIONS AVE			0	0	47,670	47,670

See next page for totals.

607 WINN AVE & WINNHAVEN DR	0	0	150,000	150,000	150,000
608 PUMP STATION CONTINGENCY	0	0	50,000	25,000	25,000
609 WINN HAVEN SEWER CONSTRUCT	0	0	0	136,000	0

5564 SEWER - CONSTRUCTION	Totals:	1,391,575	178,342	247,670	358,670	222,670
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**Department: 5571 PLANNING DEPT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			116,417	51,484	112,117	92,711	92,711
103 SALARIES, TEMPORARY INTERNS			2,000	627	4,000	4,000	2,000
105 SALARIES, OVERTIME			300	71	300	300	300
108 FICA			9,181	3,975	8,906	7,421	7,421
109 HEALTH, DENTAL INSURANCE			17,339	5,619	21,960	13,013	13,013
110 LIFE INSURANCE			392	138	379	317	317
111 DISABILITY INSURANCE			1,277	476	1,303	1,078	1,078
112 STATE RETIREMENT			3,271	1,315	3,181	2,632	2,632
202 SMALL EQUIPMENT MAINT			200	100	200	200	200
203 SMALL EQUIPMENT REPAIRS			100	0	100	100	100
214 NOTICES, NEWSPAPER ADS			500	0	500	500	500
215 PUBLICATIONS			175	46	350	350	350
216 DEEDS, OTHER LEGAL DOCUME ACCOUNTS LAST YEAR'S EXP.			2,000	586	2,200	2,200	2,200
217 ASS. DUES, FEES		INCLUDES CNTR FOR ECON. D	11,697	11,528	19,811	18,568	18,568
		NRPC & CTR FOR ECON DEV. EST.					

See next page for totals.

226 FILM DEVELOPING	50	0	50	50	50
231 MEALS, OUT OF TOWN	75	13	125	125	125
232 PUBLIC TRANSPORTATION	200	0	600	600	400
233 MILEAGE/CAR REIMBURSEMENT	100	22	100	100	100
234 LODGING	200	0	400	200	200
235 REGISTRATION FEES	1,000	50	1,500	1,200	1,200
236 EDUCATION REIMBURSEMENT	1,000	0	1,300	1,300	1,300
241 PRINTING	750	186	1,800	1,000	1,000
303 OTHER OFFICE SUPPLIES	700	141	700	700	700
318 FILM	50	0	50	50	50
399 MISCELLANEOUS	250	0	500	500	500
403 SMALL EQUIPMENT	0	0	2,370	1,470	900
405 FURNITURE	0	0	710	710	710
5571 PLANNING DEPT	169,224	76,377	185,512	151,395	148,625
Totals:					

**Department: 5572 PLANNING BOARD**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
214 NOTICES, NEWSPAPER ADS			4,000	2,480	4,500	4,500
225 ENGINEERING FEES			40,000	0	0	0
226 FILM DEVELOPING			135	19	135	135
235 REGISTRATION FEES			260	0	260	260

See next page for totals.

238 POSTAGE	2,000	1,013	2,700	2,700	2,700
252 OTHER PROF. SVC.	4,000	2,544	19,280	14,280	14,280
MSTR PLN UPDT;LEGAL;RCR					
MSTR PLN UPDT 10K EST ONLY!					
303 OTHER OFFICE SUPPLIES	500	87	1,955	500	500
CMCRDR;CAMERA;GEN SUPP	20	0	20	20	20
318 FILM					
5572 PLANNING BOARD	50,915	6,143	28,850	22,395	22,395
Totals:					

**Department: 5581 ZONING DEPT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			54,949	28,185	55,998	55,998
108 FICA			4,204	2,214	4,284	4,284
109 HEALTH, DENTAL INSURANCE			8,394	2,565	9,987	8,635
110 LIFE INSURANCE			206	79	209	209
111 DISABILITY INSURANCE			598	260	651	651
112 STATE RETIREMENT			1,543	709	1,585	1,585
202 SMALL EQUIPMENT MAINT			0	0	100	100
203 SMALL EQUIPMENT REPAIRS			200	0	0	0
214 NOTICES, NEWSPAPER ADS			100	49	100	100
215 PUBLICATIONS			610	279	500	500
226 FILM DEVELOPING			300	151	0	0
231 MEALS, OUT OF TOWN			100	32	100	100

See next page for totals.

233 MILEAGE/CAR REIMBURSEMENT	100	60	100	100	100
234 LODGING	0	0	250	200	200
235 REGISTRATION FEES	250	195	400	300	300
236 EDUCATION REIMBURSEMENT	500	310	0	0	0
241 PRINTING	1,100	1,119	1,100	1,100	1,100
303 OTHER OFFICE SUPPLIES	200	100	200	200	200
318 FILM	250	0	0	0	0
399 MISCELLANEOUS	3,000	175	3,000	2,500	2,500
403 SMALL EQUIPMENT	0	0	0	0	0
<b>Totals:</b>	<b>76,604</b>	<b>36,482</b>	<b>78,564</b>	<b>76,562</b>	<b>76,562</b>

**Department: 5582 BUILDING DEPT**

Commodity	Fiscal Year 93		Fiscal Year 94		
	Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME	64,501	33,440	64,501	64,501	64,501
105 SALARIES, OVERTIME	1,500	551	0	0	0
108 FICA	5,125	2,422	4,934	4,934	4,934
109 HEALTH, DENTAL INSURANCE	10,529	5,029	12,175	11,014	11,014
110 LIFE INSURANCE	134	132	125	125	125
111 DISABILITY INSURANCE	723	313	750	750	750
112 STATE RETIREMENT	1,812	786	1,825	1,825	1,825
215 PUBLICATIONS	500	314	500	500	500

See next page for totals.



217 ASSOCIATION DUES, FEES	400	165	400	400	400
221 EQUIPMENT RENTAL	400	374	400	400	400
225 ENGINEERING FEES	0	0	0	0	0
226 FILM DEVELOPING	500	176	800	700	700
233 MILEAGE/CAR REIMBURSEMENT	100	17	100	100	100
235 REGISTRATION FEES	300	260	400	400	400
236 EDUCATION REIMBURSEMENT	100	0	0	0	0
238 POSTAGE	500	81	500	500	500
241 PRINTING	400	1,247	200	200	200
318 FILM	125	4	375	375	375
399 MISCELLANEOUS	500	229	500	500	500
<b>Totals:</b>	<b>88,149</b>	<b>45,540</b>	<b>88,485</b>	<b>87,224</b>	<b>87,224</b>

**Department: 5583 ZONING BOARD OF ADJUSTMENT**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
214 NOTICES,NEWSPAPER ADS			2,000	1,169	2,000	2,000	2,000
235 REGISTRATION FEES			0	0	250	250	250
238 POSTAGE			1,000	569	1,000	1,000	1,000
252 OTHER PROFESSIONAL SERVICE			2,000	1,055	2,000	2,000	2,000
<b>Totals:</b>			<b>5,000</b>	<b>2,793</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>

Department: 5610 POLICE ADMINISTRATION

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME	CHIEF,CAPT,I,T,SECTY	164,301	71,967	167,486	167,486	167,486
105 SALARIES,	OVERTIME	APPROX 100 HOURS FOR INVESTIGATIONS	3,000	1,256	3,000	3,000	3,000
		108 FICA	2,647	1,642	2,672	2,672	2,672
109 HEALTH,	DENTAL INSURANCE		20,206	7,044	24,857	21,415	21,415
110 LIFE INSURANCE			671	189	696	696	696
111 DISABILITY INSURANCE			1,762	683	1,947	1,947	1,947
112 STATE RETIREMENT			706	334	711	711	711
113 POLICE RETIREMENT			7,460	1,909	5,058	5,058	5,058
118 MERIT BONUS		PER UNION CONTRACTS FOR EXCEPTIONAL WORK	1,500	0	1,500	1,500	1,500
120 POLICE DETAIL			0	0	0	0	0
203 SMALL EQUIP. REPAIRS		REPAIRS FOR RADAR, INTOX,	2,000	487	2,000	2,000	2,000
204 LARGE EQUIP. MAINT.		PREVENT.MAINT TO DEPT FLEET OF 13 VEHICLES	17,000	8,036	17,000	17,000	17,000
205 LARGE EQUIP. REPAIRS		MAJOR REPAIRS TO FLEET \$1000 DEDUCTIBLE FOR ACC	5,000	3,577	5,000	5,000	5,000
206 ELECTRICITY		TRIGATE COMM CENTER	500	115	300	300	300
208 TELEPHONE BUSINESS & COMMUN LINES,		IMPOUND LOT, WEST RD INTOX MODEM,FAX,EMERG LINES	6,000	4,468	8,000	8,000	8,000
211 BLOOD ALCOHOL TESTS		BLOOD TESTS FOR DWI,INVES AVG. TEST \$35	300	96	300	300	300

See next pages for totals.

212 RADIO REPAIRS	MAINT FOR ALL RADIOS & COMMUNICATION EQUIP	5,800	501	5,800	5,800	5,800
214 NOTICES, NEWSPAPER ADS	COSTS ASSOC W/ADDS FOR PURCHASES, EMPLOYMENT	500	299	350	350	350
215 PUBLICATIONS	LAW BOOKS, TRAINING MANUA UPDATES	750	334	750	750	750
217 ASSO. DUES, FEES	NH SEC OF STATE, IACP IPTM, NH P'AC, NHPCA	400	50	400	400	400
219 DAMAGE SETTLEMENTS	COST NOT COVERED BY TOWN INSURANCE	2,000	(2,481)	2,000	2,000	2,000
221 EQUIPMENT RENTAL	RENTAL DEPT COPIER, \$400/MO	4,000	1,884	4,800	4,800	4,800
223 UNIFORM CLEANING	PER CONTRACT \$200 PER OFC	6,000	1,791	6,000	6,000	6,000
224 BUILDING MAINT.	COST ASSOC W/MAINTENANCE	875	904	500	500	500
230 MEALS, IN TOWN	COST FOR PRISONER FOOD & TRAINING SEMINARS	450	290	450	450	450
231 MEALS, OUT OF TOWN	TRAINING SEMINARS OUT OF TOWN - \$25/DAY	750	116	500	500	500
233 MILEAGE/CAR REIMB.	EMPLOYEE REIMBURS FOR USE OF VEH, NH TOKENS	200	169	200	200	200
235 REGISTRATION FEES	FEES FOR TRAINING; BABSON IACP, IPTM	2,000	270	1,800	1,800	1,800
236 EDUCATION REIMBURSEMENT		1,000	542	0	0	0
237 IN HOUSE TRAINING	MATERIALS & SUPPLIES ASSOC W/TRAINING, LETN—\$5000	18,000	12,519	18,000	17,000	17,000
238 POSTAGE	ALL DEPT POSTAGE	2,000	985	2,000	2,000	2,000
241 PRINTING	VARIOUS DEPT PRINTING	4,000	1,456	4,000	4,000	4,000
244 MEDICAL EXAMS	PRE-HIRE MEDICAL EXAM 5 EXAMS @ \$388 EACH	1,500	0	1,900	1,900	1,900

See next page for totals.

246 PSYCHOLOGICAL SVCS.	PRE-HIRE PSYCHOLOGICAL EXAMS-\$200 EACH	1,000	1,200	1,000	1,000	1,000	1,000
252 OTHER PROF. SVC.	PRE-HIRE EXAMS & PROMOTIONAL EXAMS	1,500	555	1,500	1,500	1,500	1,500
254 TOWING	CRIME/ACCIDENT INVEST & ABANDONED MV	300	177	300	300	300	300
296 POLICE CHIEF SEARCH	COPIER & MISC PAPER	0	0	0	0	0	0
301 PAPER	FUSER WEBS, TONER FOR COPIER	1,000	309	1,000	1,000	1,000	1,000
302 PHOTO COPY SUPPLIES	MISC OFFICE SUPPLIES	960	225	550	550	550	550
303 OTHER OFFICE SUPPLIES	PURCH FUEL FOR POLICE VEH	4,000	1,943	3,000	3,000	3,000	3,000
304 GASOLINE	30,000 @ .67 10/92	23,400	6,132	20,100	20,100	20,100	20,100
307 TIRES	55 REGULAR,28 SNOW TIRES STATE BID, \$60.49	5,000	1,936	5,000	5,000	5,000	5,000
319 UNIFORM PURCHASES	UNIFORMS FOR ADMIN	1,500	323	1,500	1,500	1,500	1,500
320 AMMUNITION	QUALIFICATIONS 4X PER YR \$158 PER CASE,30 CASE PER YR	4,740	1,890	4,740	4,740	4,740	4,740
325 EQUIP. REPAIR PARTS	UNEXPECTED REPAIRS	600	409	500	500	500	500
399 MISCELLANEOUS	REFLECTIVE TAPE MARKINGS FOR VEHICLES	2,725	0	2,725	2,725	2,725	2,045
402 AUTOMOBILES	REPLACE 4 VEHICLES STATE BID, POL PKG VEHICLES	70,000	0	70,000	52,500	52,500	52,500
403 SMALL EQUIPMENT	VCR/MONITOR FOR DISP	18,101	11,643	500	500	500	500
5610 POLICE ADMINISTRATION	Totals:	418,104	148,174	402,392	380,450	380,450	379,770

**Department: 5620 POLICE COMMUNICATIONS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME	4 DISPATCHERS AND ONE RECEPTIONIST	111,486	58,188	114,920	114,920	114,920
102 SALARIES,	PART TIME	P/T DISP,10 HRS/WK (520 HRS)	0	0	5,132	5,132	0
105 SALARIES,	OVERTIME	750 HOURS @ CURRENT OT RA	14,260	5,455	14,800	14,800	14,800
108 FICA			9,619	4,962	10,316	10,316	9,923
109 HEALTH, DENTAL INSURANCE			18,598	6,626	21,957	19,192	19,192
110 LIFE INSURANCE			171	66	156	156	156
111 DISABILITY INSURANCE			1,252	538	1,336	1,336	1,336
112 STATE RETIREMENT			3,133	1,538	3,671	3,671	3,671
120 POLICE DETAIL			0	0	0	0	0
221 EQUIPMENT RENTAL		STATE POLICE COMPUTER TERMINAL RENTAL/MAINTENANCE	3,600	0	3,600	3,600	3,600
252 OTHER PROF. SERVIC		MAINT FOR DICTAPHONE AND INSTANT PLAYBACK	1,305	779	1,755	255	755
319 UNIFORM PURCHASES		PURCH UNIFORMS FOR 4 DISP	400	135	400	400	400
401 LARGE OPERATING EQUIP.		TO REPLACE 11 YR OLD DICTAPHONE	0	0	24,813	24,813	0
403 SMALL EQUIPMENT		5 SPARE REPLACEMENT TAPES FOR DICTAPHONE	640	394	160	160	160
5620 POLICE COMMUNICATIONS Totals:			164,464	78,681	203,016	198,751	168,913

Department: 5630 POLICE PATROL

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME	5 SGTS, 19 PATROL OFC	695,937	317,813	702,520	702,520	702,520
102 SALARIES,	PART TIME	ONE OFFICER	1,031	0	253	253	253
105 SALARIES,	OVERTIME	4550 HRS @ AVG OT RATE COVER SICK/VAC/COURT/TRAINING	110,000	43,852	100,000	100,000	100,000
108 FICA			6,977	3,200	7,081	7,081	7,081
109 HEALTH, DENTAL INSURANCE			108,212	38,506	125,288	108,020	108,020
110 LIFE INSURANCE			825	256	749	749	749
111 DISABILITY INSURANCE			7,866	2,981	8,165	8,165	8,165
113 POLICE RETIREMENT			37,310	10,889	27,928	27,928	27,928
120 POLICE DETAIL			0	16,992	0	0	0
221 EQUIPMENT RENTAL			0	0	0	0	0
319 UNIFORM PURCHASES		PURCH UNIFORMS FOR 24 OFF PER UNION CONTRACT	10,000	4,712	10,000	10,000	10,000
325 EQUIP. REPAIRS PARTS		FLARES, FIRST AID KITS, CPR SHIELDS, MEASURE TAPES, ETC	600	461	600	600	600
403 SMALL EQUIPMENT		REPLACEMENT BATTERIES FOR 15 PORTABLES	4,950	4,581	950	950	950
5630 POLICE PATROL		Totals:	983,708	444,243	983,534	966,266	966,266

**Department: 5640 POLICE INVESTIGATIONS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES,	FULL TIME	1 DET SGT,2 DETECTIVES	95,614	54,113	99,611	99,611	99,611
102 SALARIES,	PART TIME	ONE PART CLERK	14,243	7,559	14,243	14,243	14,243
103 SALARIES,	TEMPORARY		0	0	0	0	0
105 SALARIES,	OVER TIME	APPX 300 HRS @ AVG OT RATE	7,200	5,544	7,200	7,200	7,200
108 FICA			1,509	578	1,090	1,090	1,090
109 HEALTH, DENTAL INSURANCE			13,490	4,024	15,552	13,773	13,773
110 LIFE INSURANCE			102	38	94	94	94
111 DISABILITY INSURANCE			1,087	480	1,157	1,157	1,157
113 POLICE RETIREMENT			5,126	1,633	3,717	3,717	3,717
120 POLICE DETAIL			0	0	0	0	0
202 SMALL EQUIP. MAINT.		MAINT TO CAMERA, VIDEO AND MISC EQUIPMENT	200	56	200	200	200
221 EQUIPMENT RENTAL		4 PAGERS @ \$425 IDENTI-KIT @ \$408/YR	900	408	833	833	833
226 FILM DEVELOPING		DEVELOPING APPX 130 ROLLS PLUS COURT CASE REQUESTS	1,365	884	1,380	1,380	1,380
299 MISCELLANEOUS		INFORMANT FUNDS	2,000	69	1,000	1,000	1,000
318 FILM		130 ROLLS FILM AND 10 PACKS POLAROID	755	328	950	950	950
319 UNIFORM PURCHASES		PURCH UNIFORMS	1,500	970	1,200	1,200	1,200
399 MISCELLANEOUS		LAB SUPPLIES/POWDERS/LIFT	500	76	500	500	500

See next page for totals.

403 SMALL EQUIPMENT	1,200	1,176	0	0	0
5640 POLICE INVESTIGATIONS	146,791	77,936	148,727	146,948	146,948
Totals:					

**Department: 5650 POLICE - ANIMAL CONTROL**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME	TWO CIVILIAN ANIMAL CONTROL OFFICERS		37,502	0	34,944	0	18,220
105 SALARIES, OVER TIME	FOR EMERG CALL OUTS, LATE CALLS		3,362	1,539	500	0	500
108 FICA			3,126	118	2,711	0	1,394
109 HEALTH, DENTAL INSURANCE			10,529	(385)	5,978	0	2,464
110 LIFE INSURANCE			107	(2)	107	0	76
111 DISABILITY INSURANCE			436	(18)	406	0	212
112 STATE RETIREMENT			941	0	1,003	0	516
120 POLICE DETAIL			0	0	0	0	0
204 LARGE EQUIP. MAINT.	REPAIRS TO A/C VEHICLE		500	0	500	500	500
214 NOTICES, NEWSPAPER ADS			100	98	0	0	0
237 IN HOUSE TRAINING	COSTS FOR TRAINING		100	0	100	100	100
245 VETERINARY SERVICES	COST ASSOC W/MEDICAL CARE FOR ANIMALS		500	0	500	500	500
252 OTHER PROF. SERVIC	EST COST CONTRACT W/NE HUMANE SOCIETY		3,500	695	3,500	3,500	3,500

See next page for totals.



299 MISCELLANEOUS	RABIES VACCINE-2 A/C OFC	900	116	900	900	450
319 UNIFORM PURCHASES	UNIFORM PURCHASES	1,000	29	800	800	800
5650 POLICE - ANIMAL CONTROL	Totals:	62,603	2,190	51,949	6,300	28,832

**Department: 5660 POLICE -RECORDS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME	ONE MANAGER		59,715	30,618	60,174	60,174	60,174
	ONE RECORDS CLERK						
102 SALARIES, PART TIME			0	0	0	0	0
103 SALARIES, TEMPORARY			0	0	0	0	0
105 SALARIES, OVER TIME	APPX 50 HRS @ CURRENT RAT		1,000	1,223	1,000	1,000	1,000
108 FICA			4,645	2,537	4,680	4,680	4,680
109 HEALTH, DENTAL INSURANCE			8,226	2,491	9,785	8,587	8,587
110 LIFE INSURANCE			171	65	168	168	168
111 DISABILITY INSURANCE			657	285	700	700	700
112 STATE RETIREMENT			1,678	807	1,731	1,731	1,731
202 SMALL EQUIP. MAINT.	MAINT FOR FAX MACHINE AND MAINT. FOR SHREDDER		700	651	700	700	700
252 OTHER PROFESSIONAL SERVIC			5,000	0	0	0	0
303 OTHER OFFICE SUPPLIES	COMPUTER SUPPLIES NOT COMPATIBLE WITH TOWN SYSTEM		250	123	250	250	250

See next page for totals.

325 EQUIP. REPAIR PARTS	ITEMS NOT COVERED BY MAINT CONTRACTS	500	329	500	500	500
403 SMALL EQUIPMENT	2 LAPTOPS FOR PATROL REPO WRITING/STREET VISIBILITY	0	0	3,000	3,000	3,000
Totals:		82,542	39,129	82,688	81,490	81,490

**Department: 5671 POLICE - CRIME PREVENTION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME	DARE OFFICER		29,037	15,114	30,098	30,098
105 SALARIES, OVERTIME	APPX 50 HRS @ CURRENT RAT		1,000	688	1,000	1,000
109 HEALTH, DENTAL INSURANCE			4,112	1,775	4,893	4,294
110 LIFE INSURANCE			32	13	31	31
111 DISABILITY INSURANCE			333	145	350	350
113 POLICE RETIREMENT			1,556	451	1,082	1,082
120 POLICE DETAIL			0	0	0	0
199 MISCELLANEOUS			0	0	0	0
319 UNIFORM PURCHASES	PURCH UNIFORM BY CONTRACT		500	70	400	400
399 MISCELLANEOUS	MISC ITEMS NEEDED FOR DARE, CRIME PREV		2,500	74	2,500	2,500
Totals:			39,070	18,330	40,354	39,755

**Department: 5672 POLICE - CROSSING GUARDS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES, PART TIME	9 EXISTING POSITIONS		29,437	13,676	29,437	29,437	29,437
108 FICA			2,267	1,046	2,252	2,252	2,252
120 POLICE DETAIL			0	0	0	0	0
319 UNIFORM PURCHASES	REPLACEMENT		500	180	500	500	500
Totals:			32,204	14,902	32,189	32,189	32,189

**Department: 5673 POLICE - PROSECUTOR**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME	ONE SERGEANT AND ONE CLERK		58,658	30,269	60,778	60,778	60,778
105 SALARIES, OVERTIME	OT SPENT PROSECUTING CASES		2,275	827	2,000	2,000	2,000
108 FICA			2,000	1,017	2,031	2,031	2,031
109 HEALTH, DENTAL INSURANCE			7,951	3,486	9,288	8,308	8,308

See next page for totals.

110 LIFE INSURANCE	65	31	62	62	62
111 DISABILITY INSURANCE	673	285	706	706	706
112 STATE RETIREMENT	713	303	736	736	736
113 POLICE RETIREMENT	1,779	507	1,280	1,280	1,280
120 POLICE DETAIL	0	132	0	0	0
236 EDUCATION REIMB.	7,750	7,665	7,750	7,750	7,750
EDUCATION FOR PROSECUTOR					
NE LAW SCHOOL					
319 UNIFORM PURCHASES	500	506	400	400	400
PER UNION CONTRACT					
Totals:					
5673 POLICE - PROSECUTOR	82,364	45,028	85,031	84,051	84,051

**Department: 5710 FIRE DEPT. - ADMINISTRATION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			118,702	61,482	118,702	118,702
105 SALARIES, OVERTIME			500	319	200	200
108 FICA			1,783	1,043	1,784	1,784
109 HEALTH, DENTAL INSURANCE			14,643	5,223	17,068	15,308
110 LIFE INSURANCE			492	210	494	494
111 DISABILITY INSURANCE			1,303	568	1,380	1,380
112 STATE RETIREMENT			655	338	660	660
114 FIRE RETIREMENT			5,399	2,877	6,510	6,510
199 MISCELLANEOUS			0	0	0	0

See next page for totals.

202 SMALL EQUIPMENT MAINT.	1,500	1,027	0	0	0
203 SMALL EQUIPMENT REPAIRS	400	10	0	0	0
204 LARGE EQUIPMENT MAINT.	600	252	516	516	516
205 LARGE EQUIPMENT REPAIRS	2,250	866	800	800	800
206 ELECTRICITY	9,900	4,870	11,600	11,600	11,600
207 WATER	1,400	343	720	720	720
207 SEWAGE	0	343	680	680	680
208 TELEPHONE	7,000	2,975	7,500	7,500	7,500
209 HEATING OIL	3,000	0	3,000	3,000	3,000
210 NATURAL GAS	6,800	1,872	6,700	6,700	6,700
212 RADIO REPAIRS	0	0	0	0	0
214 NOTICES, NEWSPAPER ADS	800	266	800	800	800
215 PUBLICATIONS	500	45	400	400	400
217 ASSOCIATION DUES, FEES	4,250	3,807	4,237	4,237	4,237
221 EQUIPMENT RENTAL	254	0	0	0	0
224 BUILDING MAINTENANCE	3,000	263	2,000	2,000	2,000
226 FILM DEVELOPING	0	0	0	0	0
230 MEALS, IN TOWN	250	60	250	100	100
231 MEALS, OUT OF TOWN	100	0	100	100	100
233 MILEAGE/CAR REIMBURSEMENT	0	0	0	0	0
234 LODGING	200	0	0	0	0
235 REGISTRATION FEES	200	0	200	200	200
236 EDUCATION REIMBURSEMENT	450	403	1,500	1,000	1,000
237 IN HOUSE TRAINING	350	0	350	350	350
238 POSTAGE	250	114	250	250	250
241 PRINTING	500	252	500	500	500
244 MEDICAL EXAMS	6,700	1,728	6,700	6,700	6,700
252 OTHER PROFESSIONAL SERVIC	700	124	150	150	150

See next page for totals.

253 PEST CONTROL	400	180	400	400	400
254 TOWING	0	0	0	0	0
301 PAPER	200	77	200	200	200
302 PHOTO COPY SUPPLIES	400	78	400	400	400
303 OTHER OFFICE SUPPLIES	400	227	400	400	400
304 GASOLINE	1,260	478	1,300	1,300	1,300
306 OIL AND GREASE	0	0	0	0	0
307 TIRES	400	237	320	320	320
319 UNIFORM PURCHASES	800	270	700	700	700
322 JANITORIAL SUPPLIES	2,410	1,909	2,000	2,000	2,000
325 EQUIPMENT REPAIR PARTS	5,765	4,420	6,000	5,000	5,000
326 FURNITURE	0	0	0	0	0
399 MISCELLANEOUS	1,258	90	235	235	235
403 SMALL EQUIPMENT	2,975	2,397	2,975	2,975	2,975
209 BUILDING CONSTRUCTION	0	0	0	0	0
<b>5710 FIRE DEPT. - ADMINISTRATION</b>	<b>211,099</b>	<b>102,043</b>	<b>210,681</b>	<b>207,271</b>	<b>207,271</b>
<b>Totals:</b>					

**Department: 5720 FIRE COMMUNICATIONS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
101 SALARIES, FULL TIME			37,655	19,816	37,655	39,140
102 SALARIES, PART TIME			29,898	16,036	30,798	30,798
						See next page for totals.

105 SALARIES, OVERTIME	5,275	2,105	5,725	5,725	5,725
108 FICA	1,831	3,111	5,675	5,675	5,787
109 HEALTH, DENTAL INSURANCE	5,265	3,570	11,138	9,178	9,178
110 LIFE INSURANCE	78	55	109	109	109
111 DISABILITY INSURANCE	217	190	438	438	438
112 STATE RETIREMENT	524	470	1,228	1,228	1,270
199 MISCELLANEOUS	0	0	0	0	0
202 SMALL EQUIPMENT MAINT	4,100	2,420	3,600	3,600	3,600
203 SMALL EQUIPMENT REPAIRS	500	457	0	0	0
204 LARGE EQUIPMENT MAINT	100	0	300	300	300
205 LARGE EQUIPMENT REPAIRS	400	0	250	250	250
212 RADIO REPAIRS	1,500	0	1,350	1,350	1,350
213 FIRE ALARM MAINTENANCE	0	0	0	0	0
217 ASSOCIATION DUES, FEES	115	40	445	445	445
221 EQUIPMENT RENTAL	0	0	0	0	0
236 EDUCATION REIMBURSEMENT	300	191	300	300	300
237 IN HOUSE TRAINING	500	204	500	500	500
252 OTHER PROFESSIONAL SERVICES	250	0	0	0	0
301 PAPER	400	13	400	400	400
303 OTHER OFFICE SUPPLIES	500	163	550	550	550
304 GASOLINE	168	0	0	0	0
305 DIESEL	0	0	0	0	0
307 TIRES	200	0	0	0	0
319 UNIFORM PURCHASES	1,430	504	1,758	1,758	1,758
325 EQUIPMENT REPAIRS PARTS	9,000	6,255	5,350	5,350	5,350
326 FURNITURE	0	0	0	0	0
399 MISCELLANEOUS	185	0	2,500	0	0
403 SMALL EQUIPMENT	1,000	998	3,000	3,000	3,000
5720 FIRE COMMUNICATIONS	101,391	56,616	113,069	108,609	110,248
Totals:					

Department: 5730 FIRE DEPT. - SUPPRESSION

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			572,476	327,862	581,207	581,207	604,812
102 SALARIES, PART TIME			30,000	9,356	30,000	30,000	30,000
105 SALARIES, OVERTIME			127,772	69,131	122,000	120,500	133,640
108 FICA			4,545	2,638	7,156	7,156	7,523
109 HEALTH, DENTAL INSURANCE			87,436	35,874	99,720	87,067	87,067
110 LIFE INSURANCE			2,381	938	2,362	2,362	2,362
111 DISABILITY INSURANCE			6,398	2,850	6,741	6,741	6,741
114 FIRE RETIREMENT			30,627	22,324	47,888	47,888	50,069
199 MISCELLANEOUS			0	0	0	0	0
202 SMALL EQUIPMENT MAINT			2,890	72	2,260	2,260	2,260
203 SMALL EQUIPMENT REPAIRS			500	0	500	500	500
204 LARGE EQUIPMENT MAINT.			12,800	8,382	7,142	7,142	7,142
205 LARGE EQUIPMENT REPAIRS			17,900	6,089	19,600	19,600	19,600
212 RADIO REPAIRS			0	0	0	0	0
213 FIRE ALARM MAINTENANCE			0	0	0	0	0
215 PUBLICATIONS			1,500	575	1,000	1,000	1,000
217 ASSOCIATION DUES, FEES			729	126	694	694	694
221 EQUIPMENT RENTAL			0	0	0	0	0
224 BUILDING MAINTENANCE			0	0	0	0	0
226 FILM DEVELOPING			200	208	430	430	430
235 REGISTRATION FEES			200	0	200	200	200
236 EDUCATION REIMBURSEMENT			3,675	1,492	4,975	4,975	4,975

See next page for totals.



237 IN HOUSE TRAINING	12,015	5,097	10,810	10,810	10,810
238 POSTAGE	125	80	125	125	125
241 PRINTING	0	0	0	0	0
252 OTHER PROFESSIONAL SERVICES	2,270	338	1,970	1,970	1,970
254 TOWING	200	0	0	0	0
255 HYDRANT RENTAL	0	0	0	0	0
301 PAPER	0	0	0	0	0
303 OTHER OFFICE SUPPLIES	300	164	300	300	300
304 GASOLINE	581	186	600	600	600
305 DIESEL	3,840	3,118	4,200	4,200	4,200
306 OIL AND GREASE	600	0	600	600	600
307 TIRES	3,000	1,035	1,800	1,800	1,800
319 UNIFORM PURCHASES	25,000	7,215	34,653	30,000	30,000
321 HOSE	2,900	1,900	1,700	1,700	1,700
322 JANITORIAL SUPPLIES	0	0	0	0	0
324 OTHER CHEMICALS	1,000	0	1,000	1,000	1,000
325 EQUIPMENT REPAIR PARTS	8,325	5,132	7,400	7,400	7,400
399 MISCELLANEOUS	14,250	5,272	12,768	12,768	12,768
403 SMALL EQUIPMENT	3,700	0	0	0	0
5730 FIRE DEPARTMENT - SUPPRESSION	980,135	517,444	1,011,801	992,995	1,032,288

Totals:

5730 FIRE DEPARTMENT - SUPPRESSION	980,135	517,444	1,011,801	992,995	1,032,288
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Department: 5740 FIRE DEPT. - PREVENTION

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
101 SALARIES, FULL TIME			37,062	19,186	37,062	37,062	37,062
109 HEALTH, DENTAL INSURANCE			3,339	1,756	4,893	4,294	4,294
110 LIFE INSURANCE			154	80	154	154	154
111 DISABILITY INSURANCE			400	174	431	431	431
114 FIRE RETIREMENT			2,098	1,157	2,524	2,524	2,524
199 MISCELLANEOUS			0	0	0	0	0
203 SMALL EQUIPMENT REPAIRS			50	0	50	50	50
204 LARGE EQUIPMENT MAINT.			250	25	208	208	208
205 LARGE EQUIPMENT REPAIRS			750	0	800	800	800
212 RADIO REPAIRS			0	0	0	0	0
214 NOTICES, NEWSPAPER ADS			50	0	0	0	0
215 PUBLICATIONS			475	328	375	375	375
217 ASSOCIATION DUES, FEES			100	0	140	140	140
226 FILM DEVELOPING			0	0	0	0	0
231 MEALS, OUT OF TOWN			0	0	0	0	0
233 MILEAGE/CAR REIMBURSEMENT			0	0	0	0	0
234 LODGING			0	0	0	0	0
236 EDUCATION REIMBURSEMENT			175	0	500	500	500
237 IN HOUSE TRAINING			1,040	279	650	650	650
238 POSTAGE			200	214	200	200	200
241 PRINTING			245	0	460	460	460
301 PAPER			150	0	200	200	200

See next page for totals.

303 OTHER OFFICE SUPPLIES	400	77	400	400	400
304 GASOLINE	504	0	500	500	500
306 OIL AND GREASE	0	0	0	0	0
307 TIRES	200	0	160	160	160
319 UNIFORM PURCHASES	325	130	350	350	350
325 EQUIPMENT REPAIR PARTS	200	43	250	250	250
326 FURNITURE	0	0	0	0	0
399 MISCELLANEOUS	1,305	1,149	860	860	860
403 SMALL EQUIPMENT	0	0	660	660	660
<b>5740 FIRE DEPARTMENT - PREVENTION</b>	<b>49,472</b>	<b>24,598</b>	<b>51,827</b>	<b>51,228</b>	<b>51,228</b>
<b>Totals:</b>					

**Department: 5750 FIRE DEPT. - AMBULANCE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectment Recommendation
202 SMALL EQUIPMENT MAINT.			2,950	2,628	2,950	2,950
203 SMALL EQUIPMENT REPAIRS			200	0	200	200
204 LARGE EQUIPMENT MAINT.			690	300	774	774
205 LARGE EQUIPMENT REPAIRS			2,150	465	1,500	1,500
212 RADIO REPAIRS			0	0	0	0
215 PUBLICATIONS			400	1,117	200	200
217 ASSOCIATION DUES, FEES			480	270	530	530
221 EQUIPMENT RENTAL			240	5	360	360
224 BUILDING MAINTENANCE			0	0	0	0

See next page for totals.

236 EDUCATION REIMBURSEMENT	0	0	0	0	0	0
237 IN HOUSE TRAINING	1,580	840	2,340	2,340	2,340	2,340
238 POSTAGE	150	241	150	150	150	150
241 PRINTING	0	0	0	0	0	0
254 TOWING	0	0	0	0	0	0
301 PAPER	0	0	0	0	0	0
303 OTHER OFFICE SUPPLIES	8	100	100	100	100	100
304 GASOLINE	1,092	0	500	500	500	500
305 DIESEL	800	0	1,200	1,200	1,200	1,200
306 OIL AND GREASE	0	0	0	0	0	0
307 TIRES	600	360	600	600	600	600
319 UNIFORM PURCHASES	0	0	0	0	0	0
324 OTHER CHEMICALS	0	0	0	0	0	0
325 EQUIPMENT REPAIR PARTS	3,550	1,658	2,550	2,550	2,550	2,550
350 MEDICAL SUPPLIES	6,950	3,296	6,700	6,700	6,700	6,700
399 MISCELLANEOUS	0	0	0	0	0	0
403 SMALL EQUIPMENT	1,500	1,500	0	0	0	0
5750 FIRE DEPT. - AMBULANCE	23,432	12,688	20,654	20,654	20,654	20,654
Totals:						

**Department: 5810 RECREATION ADMINISTRATION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94			
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
102 SALARIES,	PART TIME		10,868	7,375	10,868	10,868	10,868	10,868

See next page for totals.

104 SALARIES, SEASONAL	7,765	6,141	7,765	7,765	7,765
108 FICA	1,425	932	1,425	1,425	1,425
199 MISCELLANEOUS	0	0	0	0	0
202 SMALL EQUIP. MAINT.	500	11	500	500	500
REPAIR OF EQUIP AT REC CENTER					
206 ELECTRICITY	1,500	655	1,500	1,500	1,500
207 WATER AND SEWAGE	1,500	226	1,000	1,000	1,000
208 TELEPHONE	1,000	350	1,100	1,100	1,100
REC CENTER					
210 NATURAL GAS	1,000	196	1,000	1,000	1,000
214 NOTICES, NWSP. ADS	150	73	150	150	150
224 BUILDING MAINT.	500	156	500	500	500
226 FILM DEVELOPING	100	69	100	100	100
233 MILEAGE/CAR REIMB.	0	0	400	400	400
FOR DIRECTOR MILEAGE					
SUPPLIES AND FACILITIES					
236 EDUCATION REIMB.	200	0	200	200	200
238 POSTAGE	105	19	105	105	105
302 PHOTO COPY	250	0	250	250	250
SUPPLIES					
PRINTING/NEWSLETTERS					
303 OTHER OFFICE SUPPLIES	450	152	350	350	350
OFFICE SUPPLY NEEDS					
318 FILM	200	0	200	200	200
FILM PURCHASE					
322 JANITORIAL SUPPLIES	400	361	400	400	400
CLEANING SUPPLIES					
399 MISCELLANEOUS	4,200	2,481	2,000	2,000	2,000
SUPPLIES AND EQUIPMENT					
403 SMALL EQUIPMENT	0	0	0	0	0
Totals:	32,111	19,197	29,813	29,813	29,813

**Department: 5821 SUPERVISED PLAY**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
104 SALARIES, SEASONAL	STAFF COUNSELORS		25,200	24,704	25,200	25,200	25,200
	12 MEMBER STAFF						
108 FICA							
199 MISCELLANEOUS			1,928	1,890	1,928	1,928	1,928
232 PUBLIC TRANS.			0	0	0	0	0
	COST FOR TRIPS		5,000	3,844	5,000	5,000	5,000
	BUS TRANSPORTATION						
319 UNIFORM PURCHASES	IDENTIFICATION SHIRTS		400	400	400	400	400
	FOR STAFF						
399 MISCELLANEOUS	EQUIPMENT, GAMES		13,000	11,164	13,000	13,000	13,000
	TRIPS, COOKOUTS						
405 FURNITURE			0	0	0	0	0
5821 SUPERVISED PLAY			Totals:	42,002	45,528	45,528	45,528

**Department: 5822 ROBINSON POND**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES, PART TIME POND DIRECTOR			5,175	3,508	5,175	5,175	5,175
104 SALARIES, SEASONAL LIFE GUARDS			20,000	19,134	20,000	20,000	20,000
		SWIM INSTRUCTORS					
108 FICA			1,926	1,732	1,926	1,926	1,926
199 MISCELLANEOUS			0	0	0	0	0
206 ELECTRICITY		BOAT HOUSE	250	126	250	250	250
208 TELEPHONE		BOAT HOUSE	250	303	300	300	300
214 NOTICES, NEWSPAPER ADS			0	0	0	0	0
224 BUILDING MAINT.		UPKEEP	250	77	250	250	250
226 FILM DEVELOPING		PR PHOTOS OF ACTIVITIES	100	70	100	100	100
299 MISCELLANEOUS		RENTAL FEES TOILETS	1,800	1,040	1,800	1,800	1,800
317 SIGNS			0	0	0	0	0
319 UNIFORM PURCHASES		BATHING SUITS, SWEATS	1,000	440	1,000	1,000	1,000
		LIFE GUARDS, INSTRUCTORS					
326 FURNITURE			0	0	0	0	0
399 MISCELLANEOUS		SUPPLIES AND EQUIPMENT	3,128	2,418	3,000	3,000	3,000
		SWIMMING LESSONS					
409 BUILDING CONSTRUCTION			0	0	0	0	0
Totals:			33,879	28,848	33,801	33,801	33,801

**Department: 5823 BABE RUTH**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
103 SALARIES,	TEMPORARY		0	0	0	0	0
104 SALARIES,	SEASONAL PROGRAM DIRECTOR		450	450	450	450	450
108 FICA			34	34	34	34	34
201 PROPERTY & LIABILITY INSU			1,200	160	1,500	1,500	1,500
217 ASSOC. DUES, FEES	LEAGUE FEES		300	80	300	300	300
252 OTHER PROF. SERVIC	UMPIRES		3,472	580	3,472	3,472	3,472
399 MISCELLANEOUS	EQUIPMENT AND SUPPLIES		5,515	104	5,750	5,750	5,750
	SHIRTS/REVENUE - CERTIFICATION						
5823 BABE RUTH	Totals:		10,971	1,408	11,506	11,506	11,506

**Department: 5824 BALLFIELDS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
102 SALARIES,	PART TIME		0	0	0	0	0
103 SALARIES,	TEMPORARY		0	0	0	0	0
104 SALARIES,	SEASONAL DIRECTORS FOR LEAGUES		800	800	800	800	800

See next page for totals.



108 FICA	61	61	61	61	61
201 PROPERTY & LIABILITY INSU	0	0	0	0	0
206 ELECTRICITY	2,500	939	2,500	2,500	2,500
217 ASSOC. DUES, FEES	200	0	200	200	200
PLAYERS PAY					
252 OTHER PROF. SERVIC	4,600	0	4,600	4,600	4,600
UMPIRES, PLAYERS					
PAY THRU USER FEE					
399 MISCELLANEOUS	7,000	2,405	7,000	7,000	7,000
EQUIPMENT AND SUPPLIES					
REPAIRS TO SCHOOL ST. COURTS					
499 MISCELLANEOUS	0	0	0	0	0
Totals:	15,161	4,205	15,161	15,161	15,161

**Department: 5825 INSTRUCTIONAL TENNIS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
104 SALARIES, SEASONAL	FROM 96 TO 110		2,200	2,475	2,750	2,750	2,750
108 FICA	PAYING FEES		168	189	210	210	210
399 MISCELLANEOUS	EQUIPMENT		3,500	30	500	500	500
Totals:			5,868	2,694	3,460	3,460	3,460

Department: 5831 WINTER BASKETBALL

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
103 SALARIES, TEMPORARY			0	0	0	0	0
104 SALARIES, SEASONAL		PROGRAM DIRECTORS	3,150	0	3,227	3,227	3,227
		LEAGUE, INSTRUCTIONAL					
108 FICA			241	0	247	247	247
252 OTHER PROF. SERVIC		REFEREES, SCORE AND	11,000	2,550	12,000	12,000	12,000
		TIMERS, TOURNAMENT					
299 MISCELLANEOUS		CUSTODIAL FEES	1,500	105	1,700	1,700	1,700
399 MISCELLANEOUS		T-SHIRTS, REVENUE, ENTRY-F	6,800	1,921	11,175	11,175	11,175
		TOURN,EQUIP, CERTIFICATION					
5831 WINTER BASKETBALL			22,691	4,576	28,349	28,349	28,349
Totals:							

**Department: 5832 ICE SKATING RINKS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
104 SALARIES, SEASONAL		TO FLOOD GREELEY AND MEMORIAL PARKS	1,000	0	1,000	1,000	670
108 FICA			77	0	77	77	77
299 MISCELLANEOUS			0	0	0	0	0
Totals:			1,077	0	1,077	1,077	747

**Department: 5833 HUDSON SENIOR CITIZENS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
232 PUBLIC TRANSP.		TRIPS FOR SENIORS	2,000	1,625	2,000	2,000	2,000
299 MISCELLANEOUS		TRANSFER TO CAPITAL RESERVE FOR BUILDING	8,250	8,250	25,000	25,000	25,000
Totals:			10,250	9,875	27,000	27,000	27,000

**Department: 5834 SOCCER LEAGUE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
103 SALARIES, TEMPORARY			0	0	0	0	0
104 SALARIES, SEASONAL PROGRAM DIRECTOR			559	559	559	559	559
108 FICA			42	43	43	43	43
252 OTHER PROF. SERVIC	REFEREES		1,000	1,000	1,000	1,000	1,000
399 MISCELLANEOUS	EQUIPMENT AND SUPPLIES		4,000	5,054	5,850	5,850	5,850
	SHIRTS/REVENUE, CERTIFICATION						
5834 SOCCER LEAGUE	Totals:		5,601	6,656	7,452	7,452	7,452

**Department: 5910 INSURANCE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
116 UNEMPLOYMENT INSURANCE			7,000	72	7,000	7,000	7,000
117 WORKERS COMPENSATION			130,000	50,000	162,500	62,500	62,500
201 PROPERTY & LIABILITY INSU			201,386	156,181	211,173	211,173	211,173
5910 INSURANCE	Totals:		338,386	206,253	380,673	280,673	280,673

**Department: 5920 COMMUNITY GRANTS**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
299 MISCELLANEOUS			53,242	45,101	142,935	63,995	63,995
5920 COMMUNITY GRANTS		Totals:	53,242	45,101	142,935	63,995	63,995

**Department: 5930 PATRIOTIC PURPOSES**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94		
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend
299 MISCELLANEOUS			1,800	1,800	1,800	1,800	1,800
5930 PATRIOTIC PURPOSES		Totals:	1,800	1,800	1,800	1,800	1,800

**Department: 5940 OTHER EXPENSES**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94			
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
208	TELEPHONE		30,000	8,595	35,000	35,000	35,000	
238	POSTAGE		1,500	789	1,600	1,600	1,600	
252	OTHER PROFESSIONAL SERVIC		0	0	0	0	0	
297	EMPLOYEE PENSION		0	0	0	0	0	
298	CONTINGENCY		69,266	32,721	222,000	117,000	49,834	
299	MISCELLANEOUS	EMPLOYEE REC. PROGRAM	10,964	7,844	3,250	3,250	3,250	
399	MISCELLANEOUS	EARNED TIME LIABILITY	40,000	40,000	40,000	40,000	40,000	
5940 OTHER EXPENSES			Totals:	151,730	89,949	301,850	196,850	129,684

**Department: 5960 HYDRANT RENTAL**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94			
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend	Bud Comit Recommend	
255	HYDRANT RENTAL		699,840	356,762	713,955	713,955	715,041	
5960 HYDRANT RENTAL			Totals:	699,840	356,762	713,955	713,955	715,041

**Department: 5970 SOLID WASTE COLLECTION**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
242	SOLID WASTE COLLECTION		1,036,200	518,100	1,036,200	1,036,200
5970	SOLID WASTE COLLECTION		1,036,200	518,100	1,036,200	1,036,200
		Totals:				

**Department: DEBT SERVICE**

Commodity	Description	Explanation	Fiscal Year 93		Fiscal Year 94	
			Approp.	Actual To 12/31/92	Department Request	Selectmen Recommend
DEBT (TOWN)			661,776	480,005	606,200	657,563
		Totals:	661,776	480,005	606,200	657,563





**CHAIRMAN OF THE BOARD OF SELECTMEN**  
**1992 ANNUAL REPORT**

Fiscal year 1991 - 1992, represented by this Town Report, will be recorded one day as the final chapter of a most significant era in Hudson's history. It is the final Town Report covering the Town Council form of government. It is the final time a Town Report will reflect figures upon which we as citizens were not able to truly have an impact.

This does not mean to say that we should feel that previous years and forms of government were negative. It behooves us all to seek out all the positives of the past and to use those same positives as building blocks for not only our Town's future, but the future of our families as well.

It is the firm resolve of this Board of Selectmen to administer to our Town's needs. However, we do recognize that our responsibilities are not only to just "tread water", but to nurture positive ideas that will prepare us for the 21st century. It is our challenge to create a true vision not only of where we would like to be but what it will take to get us there.

It is my fervent hope that our Town government, staff and citizens will have one unified goal in mind -- how each can best contribute to the other to make Hudson the great community it should be.

Respectfully submitted,

Ralph Scott, Chairman  
Board of Selectmen

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**ASSESSORS**  
**1992 ANNUAL REPORT**

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The assessors office has completed 363 inspections for the 1992 tax year. Taxable value, prior to exemptions, is 1,069,314,099. Exemptions equal 14,026,900 for a net valuation of 1,055,287,199.

The software system, installed last year by the revaluation company, has proved to be an efficient and accurate method of assessing value.

Under our new form of government, the responsibilities of the Board of Assessors, are now the duties of the Hudson Board of Selectmen. I would like to take this time to thank Karen Vignola, Gerald Dearborn and Normand Pelletier, the former Board of Assessors, for their excellent service and dedication during an especially busy revaluation year.

Residents are invited to visit our office to seek help and information regarding their assessment, or any other tax related issues.

Respectfully submitted,

Richard Ethier, Assessor

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**CONSERVATION COMMISSION**  
**1992 ANNUAL REPORT**

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Why does Hudson have a Conservation Commission? According to New Hampshire RSA 36-A, a Conservation Commission may be established "for the proper utilization and protection of the natural resources and for the protection of watershed resources of said city or town." In the recent past, the bulk of the Conservation Commission's time was taken up in the review of new development plans to determine what impacts the development will have on wetlands. This past year, the number of site plans that were reviewed was relatively small, no doubt due to the current recession.

Another description of what the Conservation Commission does can be found in the following quote taken from the Hudson Conservation Plan that was adopted in 1991. Although this quote is somewhat dated because of the change in the town government, it still describes an important goal for the Commission. Involvement by the entire community of Hudson is needed to protect and preserve our natural resources.

"Protecting Hudson's natural resources is an enormous undertaking that will require the support of the Town Council, Town boards, municipal staff and residents. The importance of public awareness of conservation issues and involvement in activities cannot be under

stated. A successful conservation program cannot be developed without public support. Changes in growth and development, the economy, political leadership, population, land use patterns and resource protection views can all have an impact on the conservation of Hudson's natural resources."

There were several activities that took up a substantial amount of time for Conservation Commission members during the past year.

### ————— **Hudson Heritage Trail Committee** —————

In April 1992, the Conservation Commission, in cooperation with several other community organizations, sponsored a public meeting to provide the community with information on the New Hampshire Heritage Trail. Approximately fifty people attended the meeting and subsequently, the Hudson Heritage Trail Committee was formed as a subcommittee of the Conservation Commission. The committee will pursue the development of a section of the trail within Hudson.

The committee's earliest efforts focused on ensuring pedestrian and bicycle access across the new Circumferential Highway bridge between South Nashua and Hudson. Working in cooperation with the Nashua Heritage Trail Committee, the committee was successful in convincing the State Department of Transportation that this access is critical to the New Hampshire Heritage Trail and to the community in general.

The committee spent the summer walking most of the potential trail routes along the Merrimack River north and south of the Sagamore Bridge. Presentations on trail activities were given to several community organizations.

Current activities are focusing on finding a trail from the Sagamore Bridge south to the Massachusetts border. Although easements exist along the river on the Sanders/Calcomp site and within the Green Meadows subdivision, the Green Meadows Golf Course sits along the river from the subdivision north to the bridge. Some of the golf holes are right on the riverbank, and the bank is too steep in some areas to support a trail, so another route for the trail is needed. The committee is working with the owners of the golf course and using aerial photographs to develop alternative routes through the property. The committee will evaluate the alternatives by walking them as the underbrush clears in the fall, and then will present the most promising alternatives to local landowners and the public. A final trail route should be decided upon sometime this winter.

### ————— **Wetlands Mitigation** —————

One of the most visible new developments in town during the past year is undoubtedly Sam's Club. In conjunction with the construction of the retail building a wetlands mitigation plan was developed by New England Environmental Associates to offset the impacts that construction of the building had on several wetlands areas.

This past year saw the first steps of the mitigation plan being implemented. An existing pond was enlarged and an adjacent wetlands area was expanded and planted with wetlands vegetation. The Conservation Commission will be closely monitoring this wetlands mitigation effort over the next few years to make sure the plan is followed and to determine whether this type of project can be successful. The Conservation Commission members are hopeful that the knowledge gained here can be used elsewhere in town.

### ————— **Town Forest** —————

In conjunction with the proposed Walmart development across the street from Sam's Club, a wetlands mitigation plan is being developed for several wetlands areas in the Hudson Town Forest located on Kimball Hill Road. This plan is in its early stages and implementation will likely begin in 1993.

The Conservation Commission has also taken the first steps to developing a forest management plan for the Town Forest. The long term goal of the plan is to manage the forest resources, develop a series of nature and walking trails and start a tree nursery. The details of the plan will be worked out over the next year.

### ————— **Zoning Ordinance Sounding Board** —————

Several Conservation Commission members were active participants on the Sounding Board to review the proposed Zoning Ordinance rewrite.

In summary, this past year has been a good year from the conservation point of view. Thanks must go to a large number of people, especially the Town Engineer, Mike Gospodarek, for their help. The current members of the commission are Richard Callahan, Michelle Champion, David Clark, Ray Deary, Russell King and Doug Kostyk.

Respectfully submitted,

James Barnes  
Conservation Commission Chairman

## ══════════ **EMERGENCY PREPAREDNESS** ══════════ **1992 ANNUAL REPORT**

Significant progress was made in 1992 by the Emergency Preparedness Committee in the Town of Hudson. Town Council approved the Hazardous Material Plan and the overall Preparedness Plan for the Town.

Hudson is one of a handful of towns and cities in the State to have a full Emergency Preparedness Plan in place. This plan has resulted in increased communication between departments and other towns, an awareness in resources and skills available to handle emergencies, and an increased emphasis by

Department Heads in properly training and working with members of their departments in how to better handle situations.

In 1993, Hudson will be joining and helping to form a regional hazardous materials response team. This team will be comprised from resources, equipment, and people from nine surrounding towns. This will enhance our capabilities to respond and handle such situations. In addition, we will continue our efforts to work with local businesses to insure they have an emergency plan of their own. This is a great program that is currently being implemented by the Fire Department.

We had several small incidents in the Town in 1992 that were handled extremely well by the Fire, Police, and Public Works Departments. Our largest response was the evacuation of Hudson's Memorial School. The Departments should be commended on an outstanding job of handling this situation. The safety and security of our children were in great hands.

I want to thank everyone involved in the developing of the plan and the many hours put in by everyone to make this plan a model for the State. We are fortunate in Hudson to have such dedicated and hard working men and women. They make Hudson a great place to live and raise a family. A special thanks to Hudson Fire Chief, Brian Mason, for providing much needed clerical support to put the plan on paper and keep us organized.

Respectfully submitted,

Jim Dobens  
Director of Emergency Preparedness  
Town of Hudson

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## FINANCE DEPARTMENT 1992 ANNUAL REPORT

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Finance affects every aspect of Town Government. The Finance Director is staff to the following committees: Municipal Budget Committee, Board of Selectmen for finance issues and budget, Capital Improvement Committee, and attends necessary Board of Selectmen Meetings.

### ACCOUNTING.

1. The Town Accountant, Scott Smith, a Hudson resident, has responsibility for the General Ledger of the Town-"The Books" in local jargon. We now can look at a report and know: A. How much cash does the Town of Hudson have available. B. How is the Town of Hudson doing with its "Taxes Receivable". C. Are the bills paid, to whom, and why. The accountability of the Town of Hudson is now as it should be. The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees. The last "Management Report" issued by the professional outside auditors, Plodzik and Sanderson, was one tenth the size of those years ago and offered support and recognition for a job well done, rather than the constructive criticism of the past.

The Finance Department continues to strive to meet the state and federal standards required to receive the certification that will impact positively on the bond rating of the town. Our bond rating has remained secure in these tough economic times when Moody's is lowering ratings all over New Hampshire and Massachusetts. We will be working to raise our bond rating with the inclusion of Fixed Asset Accounting in our statements.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which Patti Bailey, a Hudson resident, has responsibility. We certainly understand the care to be taken with the Town's Tax Dollars, it is a serious matter of "Public Trust" and Patti performs this duty with care and dedication for all Town expenditures, both Payables and Payroll. The new systems have many checks and balances that are followed diligently.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Ambulance Fees, Industrial Pretreatment, Police Outside Detail, etc., and all other Administrative tasks, are handled by an extremely capable Accounting Staff Person Juanita Flahive, a Hudson resident.

## SEWER UTILITY

4. The Sewer Utility Billing Department is operating smoothly. The Sewer Utility Office is a "one person office". We have streamlined the system and computerized it entirely so that as the number of sewer users grows, it can still be maintained by one person. Christina Lamper is the Sewer Utility Clerk, she has been with us for over three years and does an outstanding job. It is a difficult task.

Cecile Nichols, Town Clerk/Tax Collector, has taken over the supervision and direction of this function, though it remains physically within the Finance Office.

## DATA PROCESSING

5. Geoffrey Ziminsky, Senior Programmer/Data Processing Manager, has done an excellent job of computerizing all of the Financial Transactions of the Town along with installing a complete record keeping system in the Police Department that he has written himself. With the combined skills of Geoff and Cathy Hawkins, the Assistant Data Processing Technician, the automated Purchase Order and Payroll System has been installed this fiscal year.

The Town Clerk/Tax Collector has completely computerized functions: Taxes, Motor Vehicles, Abatements, Cash Receipts, Voter Registration and Dog Licenses and Mail-in Motor Vehicle Registration.

The Budget has been computerized and there are exciting processes we have installed this year that coordinate line item monitoring and purchase order generation with the budget.

Everything financial and all record keeping and statistical functions are affected by computerization. There are 53 terminals, personal computers and printers along with the main terminal and its companion computer equipment within Town Hall. Geoff Ziminsky, Senior Programmer, and Cathy Hawkins, Data Technician, will

be busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Respectfully submitted,

Lydia W. Angell, Finance Director

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## FIRE DEPARTMENT 1992 ANNUAL REPORT

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1992 was an exciting, historic year for the Hudson Fire Department. This past June the Department celebrated its 100th anniversary in grand style with a weekend of events including an open house, fire apparatus and equipment displays, Firefighter's ball and probably the largest parade ever seen in Hudson. Proclamations from Governor Judd Gregg, N.H. Senate and the Town Council were read at the Firefighter's ball and several Department members were recognized for their outstanding performance of their duties during the past year. Receiving awards were:

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### COMMENDATIONS

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F.F. John Abbott	30 Years Service
Lt. Roger Boucher	30 Years Service
Capt. Harry Chesnulevich	35 Years Service
Deputy Robert Campbell	40 Years Service
Lt. Timothy Kearns	For his work as electronic technician for the Fire Department
EMS Supv. Michelle Rudolph	For her work as supervisor of the Fire Department's Emergency Medical Services
F.F. Steve Gannon	For their work in organizing the Fire Dept. Centennial Celebration
F.F. David Morin	
Lt. Todd Hansen	
Capt. Gary Rodgers	
Dispatcher Elisa Benton	
Dispatcher Lorraine Wright	

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### UNIT CITATIONS

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For their rescue efforts at a serious motor vehicle accident in Litchfield on November 24, 1991.

Ambulance 2 Crew  
Supt. Paul Reichenbach  
Lt. Timothy Kearns  
F.F. David Morin  
F.F. Rodney Towne

Ambulance 3 Crew  
F.F. Gerry Carrier  
F.F. Jeff Emanuelson

Rescue 1 Crew

Capt. Gary Rodgers  
Lt. Todd Hansen

F.F. John Wilcox  
Fire Cadet Jim Paquette

————— **PURPLE CROSS MEDAL** —————

Awarded to Lt. Todd Hansen for injuries sustained in the line of duty while working at a building fire.

I am pleased to report that significant progress has been made in bringing 9-1-1 emergency telephone service to our area. This past year the Governor signed legislation which begins the process of implementing a statewide, enhanced 9-1-1 system that should go on line sometime in 1996. This system will provide automatic line and location identification for the emergency dispatcher to assist them in locating persons who cannot speak, don't know where they are or otherwise cannot give an exact location of their emergency.

In August the Department took delivery of a new 1500 gpm fire pumper. This truck was ordered back in January to replace a 1961/69 pumper taken out of service by the N.H. Dept. of Safety due to mechanical problems with the brakes. It was built to the same specifications as the last pumper purchased in 1990 which helps to standardize training and improve the efficiency of the maintenance program.

In the area of Hazardous Material response, the Department has recently joined nine area towns to form a regional response team. Monthly meetings have been held to develop organizational by-laws, establish operating committees and develop standard operating procedures. Each town is expected to have several Firefighters and officers participate. By joining the area towns, we can eliminate duplicate purchasing, set up joint training sessions and muster a large group of trained hazardous materials technicians in the event of a large incident involving hazardous materials. The team should be fully operational within two years.

On a sad note, Benjamin Wright, son of Dispatcher Lorraine Wright and her husband Wayne, died tragically this past summer in a drowning accident. Benny was a fine young man who will be missed by his Fire Department "family".

Beginning in January, the Hudson Fire Department began providing Dispatch service for the Litchfield Fire Department. Communication system upgrades required for this service were funded by the Town of Litchfield. Hudson receives \$2,500 per year for this service without incurring any added expenses.

Firefighter John Abbott retired this past year after more than thirty years of service with the department. John was one of the first Full-time Firefighters hired by the Town in 1975.



The Fire Department took delivery of new computer terminals and printers this past year that have been connected to the Town Hall system. The new equipment gives us access to the purchase order system, budget system, word processing and spreadsheet software as well as access to some custom software developed for Fire Department operations by the data processing department. A special thanks to Geoff Ziminsky and his assistant Cathy Hawkins for their development of our CAD (Computer Aided Dispatch) software that has recently gone on line. We have also added a TDD (Telephone Device for the Deaf) receiving device in the dispatch room in compliance with the Americans with Disabilities Act enacted this past January.

In closing I want to thank all the Members of the Fire Department for their continued support and dedication throughout the year. Many Firefighters and EMT's, Full-time and Call alike, continue to put in hundreds of volunteer hours each year attending meetings, training or working on other department projects. I would also like to thank the other Town Departments, Staff and the Selectmen for their cooperation and support of the Fire Department throughout the year.

Respectfully submitted,

Brian L. Mason  
Fire Chief

**HUDSON FIRE DEPARTMENT**  
**91-92 ACTIVITY REPORT**

	<b>91/92</b>	<b>90/91</b>	<b>89/90</b>
<b>AMBULANCE CALLS - TOTAL</b>	1084	927	1032
Accidents	233	207	122
Emergency Medical Calls	669	585	710
Mutual Aid	76	41	34
Refused Transportation	20	33	75
Non Emergency Transport	86	61	91
 <b>FIRE INCIDENTS - TOTAL</b>	 833	 746	 732
Hazardous Material Incidents	59	31	45
Brush / Grass Fires	62	46	15
Vehicle Fires	30	19	23
Structure Fires	25	31	11
Mutual Aid	50	31	35
Other (Not Classified Above)	607	588	603
 <b>FIRE PREVENTION / INSPECTION ACTIVITIES</b>			
Plans Reviewed	188	156	128
Occupancy Inspections	48	164	153
Permits	170	211	184
Fire Prevention Inspections	73	137	115
Code Compliance Inspections	32	109	90
Consults	79	193	157
Public Education (Tours, Lect.)	69	82	58
Investigations	17	28	37
Meetings	15	159	14
Other (Not Classified Above)	39		
 <b>TOTAL FIRE PREVENTION ACTIVITIES</b>	 730	 1239	 953

# HILLS MEMORIAL LIBRARY BOARD OF TRUSTEES

## 1992 ANNUAL REPORT

The focus for this year has been on solving our space problems. After much discussion and research, the Trustees voted for the temporary solution of a double-sized storage trailer, which would be purchased with Trustees funds, placed on the existing site to be used primarily to house adult fiction. With the addition of this space, the library will now be only 75% undersized rather than 84%.

Circulation has increased by 32%, not including the increase in "in-house" use of materials. There were 1416 new patrons registered during this year. There has been increase and growth in all departments necessitating increasing shelf heights to 7'5" making the use of step stools and ladders necessary (The ADA and nat'l standards say 5' should be the maximum shelf height.) Weeding has been an ongoing project to keep the collection up to date and the shelves from splitting.

Trustees and Staff did continue to try to raise money for the building fund by working at Cashola Nights at Burger King where 20% of their proceeds for the evening went to our building fund. During these evenings music was provided by the Alvirne B Naturals and the Four Winds Ensemble, stories were told by Magic Jammies, and a Star Trek Group called Shuttle Tera Nova entertained.

The Americans with Disabilities Act went into effect in January and the Board of Trustees has started to implement a plan to bring the library as close to compliance as we can in this building.

Monies raised through fines and small equipment was used to purchase reference materials in book and CD format and a fax machine, and to improve the video and books on cassette collections. Thanks to the General Federation of Women's Clubs - Hudson Juniors, we now have a printer for the Technical Services Department. We are now able to print our own shelf list cards. We have also put magazines on our circulation system speeding the checkout of these materials.

One of our major advances is we no longer get catalog cards from the State Library as we are one of the first libraries to acquire MARC records for our on-line catalog via CATME, a change that will mean books will not take so long to process and will arrive in the library much faster.

Library programs included our annual holiday crafts, a New Age Informational program, Mozart at the Alvirne Chapel, and other craft and musical programs for both adults and children. The public speaking class was run twice and college financial aid information was given. In the Children's Room, Magic Jammies, book discussion groups, battle of the books, and storytimes provided activities for all ages. School visits by our librarians and visits from school classes, public and private, make for a full schedule. The summer reading program made reading a family affair and was topped off with an old fashioned ice cream social.

The Bookmobile continues to visit outlying neighborhoods and the number of homebound patrons increases as people become aware of this service.

The Hills Memorial Library Board of Trustees and Staff continue to do their best to provide outstanding service to the taxpayers in Hudson with the facilities available. Many thanks to all those citizens who have helped us to do this through their donations of time and materials.

Respectfully submitted,

Mary Jane Ames, Chairman  
Hills Memorial Library Board of Trustees

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**HILLS MEMORIAL LIBRARY  
ANNUAL STATISTICS FY '1992**

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	ADULT	CHILDREN	BOOKMOBILE	REFERENCE	TOTALS
<b>Materials add</b>	1,779	1,070	375	222	3,446

**Collection Totals**

Books	30,132	17,036	3,222	1,708	52,098
Magazine Titles	157	20			
300 on microfilm					477
Newspaper Titles	17				17
Records/CD's	397	67			464
Videos	802				802
Books on Cassettes	205	143			348

Total materials owned					54,206
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**Collection Usage**

Books loaned	38,730	33,108	7,721		79,559
Books used in Library					31,389
Magazines	2,575	285	15		2,860
Records/CD's	845	346			1,191
Books on Cassettes	1,947	978	49		2,974
Videos	4,495		64		4,559
Museum Passes	157				157

Total Material Usage					122,689
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**Interlibrary Loans**

Requests for Hudson Readers	570
Loaned to Other Libraries	352

**Registered Borrowers**

New This Year	1,416
Total to 30 June 1991	16,236

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**LEGAL OFFICER**  
**1992 ANNUAL REPORT**

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The Town Attorney represents the town in all legal proceedings and serves as chief legal advisor to the Board of Selectmen, all town departments, offices, boards, and agencies. This means advising (on a daily basis) town boards, department heads, and other staff. As a practical matter, insurance counsel represents the Town's interest in many cases; however, where there is no claim for money damages or no insurance coverage involved, the Town Attorney represents the Town's legal interests.

During 1991-92, 28 lawsuits have been concluded, including Dube v. Hudson; Francoeur v. Hudson; Gauthier Construction v. Hudson; Hastings v. Hudson; Konis Corporation v. Hudson; B&D Lamothe v. Hudson; New Hampshire Housing Finance Authority v. Hudson; Riverside Industrial Park v. Hudson; Lowell Shoe v. Hudson; and Tessier v. Hudson.

New lawsuits filed since July 1, 1991 total 21. Most of these suits have been filed in Superior Court. Plaintiffs generally seek declaratory judgements challenging some aspect of decisions made by either the Zoning Board of Adjustment or the Planning Board. Several suits involve sewer capital assessment fees, impact fees, and property tax abatements.

Attorney Barbara F. Loughman of the Soule, Leslie, Sayward, Zelin and Loughman law firm of Salem continues to handle three sewer betterment assessment appeals-Nash Family; Pneutek, Inc.; and Riverview Industrial Park Associates.

This past spring, the Town Attorney's office was fortunate to have the assistance of a volunteer paralegal intern from Rivier College for a three month period. After completion of the internship, this paralegal assisted the Tax Collector, under the Legal Department's direction, in the Tax Lien process.

The Legal Department continues to update its small municipal law library which is a resource relied upon by all departments from time to time.

Respectfully submitted,

John J. Ratigan  
Town Attorney.

The needs of our region and its municipal jurisdiction were clearly reflected in NRPC's two highest priorities for 1992: the establishment of the Center for Economic Development and the completion of the Nashua Area Transportation Study (NATS) update.

On the former, in tandem with City of Nashua and area Chamber of Commerce, we committed our time and energy toward the dual objectives of organizing a public/private economic partnership to benefit all of our communities and creating a service and information center to assist existing as well as emerging businesses. The Center became a reality in 1992, and I want to take this opportunity to acknowledge Hudson as among the first of our towns to join this very worthwhile regional initiative.

On the latter, after almost two years of exhaustive data collection and analysis plus the calibration of a sophisticated traffic model, we have completed a comprehensive long range transportation plan for the region. Recognizing the critical need to improve our highway network while we continue to pursue alternative modes, the NATS update will serve as the blueprint for investment in this critical aspect of our economic infrastructure.

This past year we also added another new item to our work program: staffing a regular forum on local cable television service. Hudson shares the same cable operator as a majority of our other towns, although under separate franchise agreements; and many of our selectmen have agreed that municipal needs as well as consumer interests can be served through a joint negotiating strategy.

Finally, one of our most important local projects in 1992 was coordinating the Hudson sounding board process and assisting the Planning Board in reviewing and revising the town's Zoning Ordinance.

A summary of our other key accomplishments for the year:

### **Data Services**

With the arrival of the 1990 Census information, and in our role as a Regional Data Center for the U.S. Bureau of the Census, we equipped NRPC to more quickly respond to the information needs of Hudson residents and businesses through the organization and distribution of wide variety of data.

### **Merrimack River**

We completed another phase in our Merrimack River Corridor Management Program working with Hudson and the other three riverfront communities to evaluate local regulations on stormwater management, erosion control, wetland protection, groundwater management and shoreland protection. In addition, we developed and implemented a volunteer river water quality monitoring program, and we

prepared and distributed educational materials on household water pollution reduction.

### **Major Transportation Projects**

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route 101A Bypass. NRPC also contributed to the preparation of the environmental impact statements for both the Circumferential and 101A, and we encouraged and coordinated public participation for the projects.

### **Solid Waste**

In pursuit of a long range intermunicipal solution to the problem of municipal solid waste disposal, we worked with both the regional Solid Waste Management District and the City of Nashua to investigate the feasibility of an integrated waste management project; and we established NRPC as the liaison between our communities and the Governor's Recycling Program.

### **Household Hazardous Waste Collection**

In conjunction with the Solid Waste Management District, our staff conducted two very successful events: a Spring "paint only" collection in Nashua and a comprehensive collection at four sites around the region in the Fall, including one in Hudson.

### **Heritage Trail**

In 1988, the idea of a continuous trail from Massachusetts to Canada was formally authorized by the N.H. Legislature; and over the course of the last year NRPC has been working both as a member of the state's Heritage Trail Advisory Committee and with our interested communities like Hudson to plan for local trail segments along the Merrimack River.

### **Geographic Information System**

To enhance our capacity for computer based mapping and information management, we continued to invest in our G.I.S. through the creation of additional data layers - including road networks, surface water, traffic zones, land use, zoning, Census boundaries and aquifer resources.

### **Traffic Count Program**

With counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet local, state and regional needs.

## **Flood Plain Management**

In conjunction with the NH Office of Emergency Management, we provided assistance to Hudson and a number of other communities participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Thanks for this opportunity to communicate directly with the people of Hudson through your Town Report.

Respectfully submitted,

Don E. Zizzi  
Executive Director



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PLANNING DIVISION  
1991 - 1992 ANNUAL REPORT

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The Planning Division manages both current and long-range municipal planning, provides professional assistance to the Planning Board and other Town Departments, and is a resource base for the Town's economic and community development. This report highlights the Planning Division's activities of the last year.

The Planning Division and the position of Town Planner have been operational for five (5) years, effective September 14, 1991. Once a division of the Department of Public Works, an organizational change in March 1990 placed it directly reporting to the Executive Administrator. On July 1, 1992, a form of government change placed the Planning Division reporting directly to the Board of Selectmen.

In year five, land use patterns continued to change, specifically along Lowell Road. What was once an agricultural use (a pumpkin patch) became a large commercial store with an expansive parking lot (Sam's Club).

Directly across the street from Sam's Club, a Wal Mart store was proposed. A major road widening project was completed between both sites in order to accommodate the resulting traffic patterns. Vacant land tracts became the sites of several single family residential subdivisions.

At the same time that attention was focused on current land use proposals, the Planning Board continued its work on the Zoning Ordinance replacement project. The Community Facilities chapter of the Master Plan was completely replaced and approved. The Subdivision and Site Plan Regulations were targeted for revision as well.

### Current Planning

Last year's annual report presented current planning data for the time period September 13, 1990 to October 23, 1991. November 20, 1991 to November 18, 1992 plan application review by the Planning Board is outlined here.

Subdivisions	approved:	5
	denied:	0
	withdrawn:	0
	revoked	2
Site Plans	approved:	13
	denied:	0
	withdrawn:	0
	extended:	2
	revoked:	1
	Total:	23

Commercial land use proposals account for more than seventy-five (75) percent of the site plans approved. Only one (1) site plan, a reinstatement, was residential

but called for 246 separate residential units (Woodland Heights).

**The Wal-Mart Stores, Inc. Site Plan.** proposing a 116,097 square foot retail building with nearly 700 parking spaces, required an extensive amount of review time. The review not only focused on the site plan elements, it included the consideration of a zoning change proposal. The Wal-Mart site plan was part of a review package that included the Common Crossing Restaurant Site Plan and the Wal-Mart Consolidation Plan. Wal-Mart, located opposite Sam's Club, is proposed to open sometime during 1993.

**Plans awaiting review.** The number of plans awaiting Planning Board review was eight (8) as of December 15, 1992. Plans awaiting review in October 1991 numbered ten (10). Two (2) years ago (September 1990) there were twenty-seven (27) plans waiting for review. Three years ago there were thirty-eight (38) plans waiting for consideration. There were fifty-five (55) plans awaiting review four (4) years ago.

**Plans revoked.** The Planning Board employed a new New Hampshire RSA, 676:4-a I (e), when it revoked a set of three (3) plans related to the Unicorn Industrial Park. The revocations took effect on March 26, 1992. The plans were revoked for failure to have a performance surety in place acceptable to the Town of Hudson Planning Board.

Ten (10) individual development plan application sets were returned to plan applicants due to incompleteness and inactivity, pursuant to new Hudson Town Code Chapters 275-16 and 289-39. These new sections of the Subdivision and Site Plan Regulations were approved by the Planning Board on January 8, 1992.

Twenty -one (21) other development plan review applicants received notice concerning plans approved at a Planning Board meeting, but not signed and recorded at the Registry of Deeds. The notices were pursuant to Hudson Town Code Chapters 275-13 A, 275-19, and 289-41. All three chapters were amended in July to address a growing problem of plans getting approved at meetings but not being finalized.

## **Long-Range Planning**

### **Capital Improvements Program**

The Capital Improvements Program is a planning tool document which has as its foundation the Master Plan. With the Master Plan as its base, the Capital Improvements Program presents an expenditure plan over a six (6) year period. The six year expenditure plan is revised annually with a document called an "element".

The Capital Improvements Program (C.I.P.) Committee completed their work, the 1992 Element, for Fiscal Year 1992-93 for presentation to the Planning Board on January 8, 1992. The Planning Board approved the document that same day.

C.I.P, Committee membership in 1992 is presented here.

Harold Kreider, Chairman  
Paul Inderbitzen  
Robert Brown  
William Stetzler  
James Donnelly  
James Hankins  
James Dopp  
Norman Tonina

Kevin Walsh  
Steven Middlemiss  
James Carlen  
Paul Hamilton  
Robert Dufault  
Charles Coughlin  
David Feng  
Stanley Searles

Abbot Rice

Town personnel working with the C.I.P. Committee included Executive Administrator Fred Snider, Town Planner Michael Reynolds, and Finance Director Lydia Angell. The C.I.P. Committee began its work for FY 1991-92 in September 1990. Meetings were conducted between then and December 1990.

### **Proposed Zoning Ordinance, Draft Date: May 22, 1991**

As stated in last year's annual report, the eighty-eight (88) page May 22, 1991 draft was prepared by the Town Planner to incorporate the efforts made during the many Planning Board zoning ordinance draft dated April 19, 1990.

The purpose of the Zoning Ordinance project is to restructure the text of the existing Zoning Ordinance to an organized by sequence format with detailed explanative content for each zoning district. Upon completion of the text, the Planning Board will draft zoning district boundary revisions to the Zoning Map. The New Zoning districts are proposed to be color-coded in order to allow for a much easier identification of zoning districts.

### **Sounding Board and Nashua Regional Planning Commission Review**

The Planning Board established a citizen input committee to review the May 22, 1991 Zoning Ordinance Draft. This committee, called the Sounding Board, was introduced in order to receive as much public input for the Zoning Ordinance as possible. Thirty-six (36) individuals joined this public sounding board.

Jay Minkarah, from the Nashua Regional Planning Commission (NRPC), coordinated the Sounding Board's work. NRPC was hired to conduct an impartial outside review of the Zoning Ordinance Draft and to provide coordinating assistance to the Sounding Board.

The Sounding Board met frequently from August 1991 until its final meeting on April 30, 1992. The work of the Sounding Board was presented by NRPC Executive Director Don Zizzi and NRPC Planner Jay Minkarah to Hudson Executive Administrator Fred Snider, Planning Board Chairman Robert Brown, and Town Planner Michael Reynolds on May 28, 1992. The work was presented to the planning Board at a workshop held on June 17, 1992.

Since June 17, the Planning Board has continued its work on the Zoning Ordinance Project. Planning Board members have contributed their time to drawing up "use tables" and suggested ordinance text.

### **Rezoning Petition**

In March 1992, the Planning Board considered a petition concerning a proposal to rezone four lots from Residential A-2 to Commercial B-1. The lots total a land area of approximately 17.3 acres. The lots are located directly south of the Circumferential Highway corridor and opposite the Sam's Club site. The purpose of the rezone was to establish a legitimate zoning district for a site proposed for a Wal-Mart store. On March 25, 1992, the Planning Board passed along a positive recommendation for the rezone to the Town Council. The rezone passed by vote at a Town election in June.

### **1991 Master Plan Update**

Intern Jane Lockwood completed a draft of the Hudson Master Plan Community Facilities Chapter on August 30, 1991. Intern Jeff Levesque completed a report which studied customized fiscal impact multipliers. Both Jane and Jeff presented their work to the Planning Board on September 25, 1991.

The Planning Board approved the new Community Facilities Chapter on March 11, 1992. The new chapter lays out an up-to-date foundation from which department managers can work in order to prepare annual C.I.P. element proposals.

### **Existing Land Use Map Update**

Intern Jane Lockwood returned to Town service in July 1992 and updated the color-coded lot by lot Existing Land Use Map. The map was originated from scratch by intern Brian McMaster in 1990.

### **Regional Impact Review**

The Planning Board, at their meeting on July 8, 1992, employed new NH RSA 36:56, to "...determine whether or not the development, if approved, reasonably could be construed as having the potential for regional impact. Doubt concerning regional impact shall be resolved in a determination that the development has a potential regional impact." The development, the proposed Wal-Mart store, was declared by the Board to have the potential for a regional impact. The Board then followed the course set by NH RSA 36:57 and provided notification to neighboring communities.

### **Subdivision and Site Plan Regulations**

Four (4) new or amended regulations were approved by the Planning Board between January and May 1992. Another four (4) new or amended regulations were approved in July and August.

The following subdivision and site plan amendments were approved by the Planning Board and are now included in the Hudson Town Code (heretofore referred to as HTC).

HTC 275-16 and 289-39 are new regulations designed to address incomplete and inactive plans. Approved January 8, 1992.

HTC 275-17 and 289-40 are new regulations established so that residents and

prospective residents can learn quickly the kind of maintenance and support that can be expected for the streets on which they live (street disposition awareness). Approved February 26, 1992.

HTC 275-18 (new) and 289-10 C. (amended) are regulations which address the filing of performance sureties to guarantee completion of subdivision and site plan developments. Approved April 8, 1992.

HTC 289-18 B. (amended) are subdivision regulations concerning Cul-de-Sac Right of Way and pavement widths, roadway length, radial turnaround, landscaping, and signage. Approved April 22, 1992.

HTC 275-13 A. (amended) is a site plan regulation that determines the “plan approval clock”. Approved July 8, 1992.

HTC 275-19 and 289-41 are amended regulations which were established to address a growing problem of plans approved at a meeting, but not signed and recorded at the Registry of Deeds. Approved July 8, 1992.

HTC 275-8 B. (4) and 289-27 A. are amended regulations that provide for a consistent location of the Planning Board “approval block” on a plan drawing. Approved July 8, 1992.

HTC 275-20 and 289-42 are both new regulations that introduce the concept of underground wiring to the plan review process. Approved August 12, 1992.

### **Conservation and Park Land Planning** **The Town’s New Conservation Land**

As stated in last year’s annual report, the Town was successful in making an application to the State of New Hampshire Land Conservation Investment Program (NH LCIP). The result was an award of monies to purchase 189 acres from David, Peter, and Stephen Hamblett, and 203.5 acres from Gerald and Lucille Nash.

The 392.5 acres of land abuts a previously landlocked Town-owned parcel comprising 24 (+ - ) acres. Combined, the parcels total 416.5 acres. This land is located east and north of Musquash Road, south of Bush Hill Road, and west of the Pelham town line.

The “closing” took place on December 16, 1991 at the Hillsborough County Registry of Deeds. What next? The old (1700’s) farm roads can be cleared of debris for use as scenic hiking trails. It is hoped that a 1993 planning internship project will produce a trail map.

On March 30, 1992, the Governor of New Hampshire presented the 1992 Governor’s Natural Areas Protection Award to the Nash and Hamblett families. This award recognizes the voluntary protection of a natural area.

### **State of New Hampshire Land and Water Conservation Fund**

(National Park Service Monies). In October 1991, the Town applied for a

maximum of \$25,000 in matching monies to redevelop Merrifield Park. In December 1991, the Town received notice that only six (6) projects out of thirty-one (31) community applications were funded. Hudson's application was not among those funded. However, the Hudson Board of Selectmen, at their meeting of September 1, 1992, voted to re-submit the Merrifield Park Land & Water Conservation Fund grant application for the 1993 outdoor recreation grant round.

### **Corridor Studies Update & Impact Fee System Design**

The Planning Board completed a Request for Proposals to update the Town's three corridor studies and introduce a new impact fee system design. The Town Council approved a Fiscal Year 1992-93 line item to assist in the funding of this project.

### **Economic Development**

The Town Planner began working with the Local Government Committee of the Greater Nashua, New Hampshire Center for Economic Development. Toward the end of Fiscal Year 1991-92 and moving into the next fiscal year, the Town Planner worked with Selectman Bill Cole to explore methods of improving economic development in Hudson. At the very beginning of FY 1992-93, the Town Planner met with the Milford Planning Director to learn about the Milford Industrial Development Corporation.

During the summer of 1992, the Town Planner became a member of the Steering Group which organized the November 14 Economic Development Conference. The Town Planner also became a member of the Hudson Economic Development Corporation.

### **New Hampshire Planners' Association Winter Conference**

The Town Planner participated at the New Hampshire Planners' Association Winter Conference (March 5 and 6, 1992) as a panel speaker on the topic of "impact fees".

### **Planning Staff**

Kathleen Cavedon, Associate Planner, provides technical assistance in the review of subdivision and site plan application sets. She coordinates interdepartmental plan review, to include the routing of plans to Engineering, Zoning, Assessing, Fire, and Police Departments. She assists the Town Planner in preparation for Subdivision/Site Plan Review Committee and Planning Board meetings. Kathy coordinates all necessary details for final plan approval and county registry recording. Kathy reviews building permit and occupancy requests. She assists the Town Planner with long range planning and economic development projects.

Kathy Cavedon served as Agency Fee Clerk for two (2) years (1990-92). As Agency Fee Clerk, Kathy was responsible for research, account analysis, management and collection of agency accounts. Accounts include traffic impact funds, Cost Allocation Procedure amounts, surety requirements (performance and maintenance bonds) and consultant or in-house engineering review and inspection fee escrow accounts. Kathy was hired as Associate Planner effective September 10, 1992. The placement of the Agency Fee duties are under study.

Susan Pelkey, Associate Planner, resigned on August 7, 1992.

Pamela Lavoie, Planning Board Secretary, is responsible for assisting the Town Planner in planning board meeting preparation and following through on the many details which follow Planning Board, Capital Improvements Program Committee, Sounding Board, and the Open Space Design Committee. Pam posts agendas, mails abutter/property owner notices, and provides secretarial assistance for all areas of Town Planning.

I take the opportunity of this annual report to express my sincere appreciation for all of the excellent work and attention to detail by the members of my staff. I also extend a thank you to all Town Departments, civic organizations, and individuals that assisted Planning during the last year.

I will always remember the dedication of Richard Howard who passed away in December 1992. Dick, who served on the Planning Board, will be surely missed.

Respectfully submitted,

Michael H. Reynolds  
Town Planner

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**PLANNING BOARD**  
**1991-92 ANNUAL REPORT**

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During the past year, the Planning Board explored new planning territory. The Board recognized that proposed land use was having an increasing impact not only to Hudson, but to the surrounding communities.

The Planning Board, with reference to NH RSA 36:56 declared the proposed Wal-Mart site plan to have a potential for regional impact. Surrounding communities were sent letters with copies of the site plan and requested to provide plan review input to the Hudson Planning Board.

The Planning Board held firm its policy concerning performance sureties. Three approved and recorded development plans were revoked as a result of a performance surety not being in place. The revocation was pursuant to new NH RSA 676:4-a I (e).

Significant plans before the Board included Sam's Club, Wal-Mart, Market Basket Addition, Merrill's Pulpit (residential) Subdivision, Krystal Estates Mobile

Home Park (27 sites), and HERA Plaza. The Krystal Estates review included two Saturday morning site visits.

The Planning Board received the Sounding Board's Zoning Ordinance Draft review and began its consideration in June. Planning Board members made further revisions to the original draft. While the zoning ordinance project is still before the Board, it is hoped that sections of the text will be ready for Town consideration in March 1993.

The Planning Board met jointly with the Zoning Board of Adjustment on March 4. This was the first meeting of this type in recent years. This meeting allowed members to learn first hand how the town boards work. The Zoning Administrator and the Town Planner participated in this meeting as well.

#### **Election of officers in January 1992:**

Robert Brown, Chairman  
William Stetzler, Vice-Chairman  
Arthur Clement, Secretary

The change of government on July 1, 1992, restructured the Planning Board membership to seven regular member seats and three alternate member seats. Six of the regular seats are by appointment and have terms of office. The seventh seat is held by a Selectman. The three alternate seats are by appointment and have terms of office.

In closing, I would like to thank the following individuals for their help and dedication to the Board and our community in the past year.



Pam Lavoie,	Planning Board Secretary
Mike Reynolds,	Town Planner
Kathleen Cavedon,	Agency Fee Clerk and presently Associate Planner
Susan Pelkey,	Associate Planner
Melanie Axelson,	Engineering Secretary
Mike Gospodarek,	Town Engineer
Lea Ake,	Legal Secretary
John Ratigan,	Town Attorney
Ann and Brad Seabury,	Recorders

This report is dedicated to the memory of Richard Howard, who passed away on December 12, 1992.

Respectfully submitted,

Robert Brown  
Planning Board Chairman

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## POLICE DEPARTMENT 1992 ANNUAL REPORT

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1992 began with a new Police Chief. I accepted your trust to lead this fine department, a position that to me is a great honor. I quickly learned that the outside perception of the community and police department was based upon history, not reality. The community was warm and welcomed me graciously; the department well trained and dedicated to helping people. My staff, Captain Dick Gendron, Lt. Bill Closs, Information Manager Lisa Nute and Secretary Dorothy Carey worked hard to acclimate me to the community and department procedures. I quickly learned that they care very much about our community and this department as they demonstrated over and over with their long hours and weekend appearances without thought of compensation.

Working daily, information, ideas and opinions given freely by each staff member, the quality of which has demonstrated their concern, support loyalty and, most important, their individual personal integrity! Only working intimately with them on sensitive matters can I accurately make this statement. You do have a well trained, properly equipped organization. I strongly urge you to get to know the officers and staff by going on "ride-a-longs" in the cruiser or just spend a few minutes talking with them.

Captain Gendron wrote in last year's report:

"The Police Department continues its efforts to build a "partnership" with the citizens it serves. We are seeking this partnership for two (2) major reasons; to produce a cooperative process of identifying police priorities; and to provide more effective methods of achieving our goals".

We exist to keep this community safe and to maintain a good quality of life for its members. It can't be done without you! A partnership means communicating, getting to know one another, building relationships which will develop trust and understanding. Watch over your neighbor's property and call us if something doesn't seem right. You are the expert of what is suspicious in your neighborhood - tell us - we'll check to make sure everything is alright. Some people feel they don't want to bother us for something that might be nothing. But what if is a crime in progress or a neighbor in need of assistance? Isn't it better to err on the side of safety? And that is what we are here for. Remember, we are the law enforcement experts, but you are the expert of what is normal in your community. Lets work together sharing our expertise!

In this past year we've begun some internal administrative changes that will improve our records, and we've begun equipping our officers with a non-injurious chemical weapon that will allow the officer an alternative to other means of force. We continue to employ the television cameras in our vehicles and in our booking facilities. In my eight months several attempts to discredit our officers have been foiled by the "truthful" version on videotape. They continue to verify our creditability and ward off false liability claims. Our other programs against crime and drugs, C.H.I.P.S. and D.A.R.E, continue to help members of the community. A significant number of volunteer hours have been given by several caring

members of our community who deserve our thanks for their selfless help.

Everyone knows we need a new facility. Just to repeat, here again are the reasons: citizen privacy, numerous liability dangers, not in compliance with the Disabled Americans Act, dangerous booking and holding facility, one unisex toilet for all employees, hallways used for files, clerical equipment, lockers and storage, inability to conduct sensitive interviews or interrogations, and a very discouraging lobby where we make our "first impression." An appropriate facility would cost the average \$150,000, each homeowner \$40, for the first year, decreasing each subsequent year on a 20 year bond. Interest rates and construction costs are the lowest they've been in decades.

The tumultuous events of the past in our government and our police department continue to be a legacy inherited by us. Mistrust and suspicion continue to haunt us affecting relationships and communication. Only by being open with strong communication lines, listening attentively to other opinions as well as expressing our own, and caring enough for others to insure our communication can get our point across **without hurting the other person**, can we begin to bury our infamous past and forge the bonds of teamwork.

Our last Council was in office for three months. I never saw such dedicated people work so many long hours without any compensation so that government could make the transition as easily as it did. Our present Selectmen have equally been putting in so much time learning their responsibilities and carrying them out with so little thanks from those of us that don't care to get involved. I haven't agreed with some of their decisions, but I appreciate that each of them has taken so much time away from their families, personal interests, and while working other jobs. I've watched many Town employees working long, hard hours going far beyond their "job descriptions" to make things work and get things done. Our elected officials can't run this Town alone and neither can our department managers. Together, our energies can be focused to bury the past, work collectively toward compromises to satisfy as many people as possible, building a community and quality of life we can all be proud of. Thank you for your trust, the warmth and friendship you've extended to me, and your good wishes for my future.

Respectfully submitted,

Edward T. Zarek, Jr.  
Chief of Police

==== POLICE DEPARTMENT ACTIVITY REPORT ====  
JULY 01, 1991 - JUNE 30, 1992

**PART I CRIMES**

**PART II CRIMES**

1. Murder	0	9. Simple Assault	78
2. Forcible Rape	04	10. Forgery	11

a. Attempted	00	11. Fraud	06
3. Robbery	01	12. Embezzlement	00
a. Attempted	00	13. Stolen Property	12
4. Assault (1st & 2nd)	04	14. Criminal Mischief	215
5. Burglary	94	15. Weapons Violation	00
a. Attempted	17	16. Prostitution	00
6. Theft	300	17. Sex Offence	34
7. Auto Theft	32	18. Drug Abuse Violations	
a. Attempted	09	a. Sale/Manufacturing	06
b. Recovered MV	23	b. Possession	28
8. Arson	02	c. Transportation	09
a. Attempted	00	19. Gambling	00
		20. Child Abuse	02
		21. DWI Arrests	190
		22. Liquor Violations	46
		23. Protective Custody	134
<b>TOTAL:</b>	<b>486</b>		<b>771</b>

#### OTHER INCIDENTS

24. MV Complaints	79	31. Citations	2706
25. Runaways	27	32. Parking Citations	157
26. Domestic	181	33. Arrests	549
27. Disturbance/Fight	95	34. Sudden Death	10
28. Trespass	08	35. Bomb Threat	02
29. Alarms	978		
30. Accidents	548		
a. Fatal	100		
b. Involving Injury	131		

**TOTAL CALLS FOR SERVICE: 10,945**

**TOTAL MILES TRAVELED: 204,799**

## DEPARTMENT OF PUBLIC WORKS 1992 ANNUAL REPORT

The Department of Public Works is comprised of the following Divisions; Administration, Engineering, Streets, Drain/Sewer and Equipment Maintenance. The Department also works closely with and provides support to the Conservation Commission, Planning Board, Solid Waste Study Committee and the Sewer Utility Committee.

Major accomplishments this past year have been the implementation and completion of the Ferry/Chase Signalization Project and the Bridge Inspection and Analysis Program. The signalization project upgraded the traffic signal system at

the Ferry/Chase intersection and improved the safety characteristics of this intersection. Signal improvements were also conducted at the intersections of Library/Ferry and Derry/Highland in order for the three intersections encompassing the Town Common to work in unison to enable optimum traffic flow. The Bridge Inspection and Analysis Program produced good reports of the bridges inspected with one exception; Bridle Bridge over Beaver Brook. This bridge is owned jointly between the Town of Hudson and Town of Windham and is slated for complete reconstruction during the Spring of 1993, with each community sharing equally in the cost.

Other Department accomplishments include the timely completion of the Townwide Paving Program, the implementation and completion of scheduled "in-house" drainage improvement projects and the thorough design review and construction inspection of development projects.

The primary Capital Improvement Project for the Department is the construction of an adequate Public Works Facility. The existing facility is deficient in numerous areas all of which affect the safety of employees, safe storage of equipment and materials and the optimum efficiency and reliability of the Department. This project continues to be ranked near the top of the Town's CIP priorities.

Personnel changes this past year involve the filling of the Chief Mechanic position within the Equipment Maintenance Division. Mr. Don McNeil, a twelve year Hudson resident, began employment with the Department in November of 1991.

As always, the most important goal of the Department of Public Works is to provide to the residents of the Town of Hudson the highest level of service possible throughout the year under whatever conditions mother nature may dictate.

In closing, I extend my appreciation to all members of the Department of Public Works and other departments who have assisted in the operations and accomplishments of the Department this past year.

Respectfully submitted,

Mark P. DeVine  
Public Works Manager

————— **ENGINEERING DIVISION** —————

The purpose of this report is to outline the broad responsibilities of the Engineering Division, discuss changes within the Division in the past year, present the status of important projects and to set priorities for the upcoming year.

The function of the Engineering Division is to manage three broad categories of activities. First to provide technical support to the Town's governing bodies; these bodies include the Planning Board, Sewer Utilities Committee, Conservation Commission, and Zoning Board of Adjustment. The second is review and

inspection of development projects, and the third is to provide service and support to any identified problems within the Town.

The status of major projects and programs are as follows. Please note this list is not all inclusive.

1. CEDAR STREET AND SPRUCE STREET SEWER RECONSTRUCTION. This completed project consisted of replacing approximately 2,060 linear feet of old, worn out sanitary sewer pipe. The replacement of this pipe benefited the Town sewer users by the reduction of unwanted inflow/infiltration and the reduction of damaging obstructions.

2. INDUSTRIAL DISCHARGE PROGRAM. This program monitors all sanitary sewer discharge, excluding domestic waste, into the Town sewer distribution system. This program is mandated by the Environmental Protection Agency. All discharge permits are issued and monitoring continues.

3. TOWNWIDE INVENTORY/RESOURCE ANALYSIS. This program is the research and accumulation of Town resources relating to the Engineering Division and the Department of Public Works. These resources are being cataloged and placed on layers utilizing the CAD software the Town has purchased. A typical example of information includes street systems, right-of-ways, drainage infrastructure, sewer infrastructure and street infrastructure, etc.

4. PELHAM ROAD RECONSTRUCTION PROJECT. This project involves the reconstruction of Pelham Road from Lowell Road to Virginia Drive. In addition, the project is expected to include the realignment of the Lowell Road/Pelham Road intersection, signalization at this intersection, sidewalks, drainage improvements along Pelham Road. Preliminary engineering and design will be complete in the fall of 1992.

5. SEWER ATLAS/FACILITIES PLAN UPDATE. This project involves the preparation of the Townwide sewer atlas depicting the complete sanitary sewer distribution system. In addition, the facilities plan update would evaluate the existing sewer distribution system relative to capacity and use. The expected project completion date is the winter of 1992.

6. INSTITUTE CONSTRUCTION SPECIFICATIONS. The specifications would outline the Town's requirements for all infrastructure construction, i.e. roadways, drainage, sanitary sewer, etc., performed for any private or public entity within the Town of Hudson.

Next year's priorities include the following:

1. Develop a working plan relating to drainage, sewer and roadway improvements to aid in future budget forecasting and designs.
2. Utilize this plan to forecast and plan the Town's needs for the future.

This Division is currently managing for the Planning Board approximately

\$1,160,000.00 in performance securities relating to residential and commercial developments.

Respectfully submitted,

Michael Gospodarek  
Town Engineer

### ————— STREET DIVISION —————

Fiscal year 1991/1992 was again a very busy and productive year for the Street Division. The largest single event that sticks out in the past twelve months was the visit of Hurricane Bob in August. Hurricane Bob knocked down over one hundred trees and flooded sixteen streets keeping division personnel busy for two weeks cleaning up. With the cooperation of the Police and Fire Departments all streets were opened to traffic within twenty-four hours of the end of the storm.

The annual Townwide paving program was again completed on schedule and within projected cost. The town placed 8,411 tons of asphalt. Paving work was done on Spear Road, Cross Street, Pelham Road, Melendy Road, Griffin Road, Windham Road, Cape Drive, Clark Street, Ferry Avenue, Ledge Road, Marsh Road, Chalifoux Road, Ferry Street Dugout Road, Oliver Drive, Edgewood Drive, St. John Street and Grigas Street. Ferry Street at the Veterans Bridge was our first experience at night paving. Paving started at 11:00 PM to alleviate a major traffic problem.

The Street Division also assisted in the installation of the traffic control system at the Ferry Street, Library Street, Derry Street and Highland Street intersections.

New guardrails were installed on Pine Road, County Road, Bush Hill Road and Wason Road.

Repairs to the existing Public Works Garage are an ongoing problem. This year we had to replace the furnace after an explosion in the old unit. The roof was repaired on the metal building and several windows had to be replaced.

This year we took advantage of our county taxes and had prisoners working for us for two weeks. The prisoners performed tasks of painting, cleaning, litter pickup and raking at little cost to the town. We plan on making this an annual project.

The Maintenance Division has begun the salt/sand spreader restoration program. This year all ten spreaders were sand blasted, primed and repainted with many parts being rebuilt or replaced. This program is being supervised by the new Chief Mechanic, Don McNeil.

Recurring annual jobs also kept us busy. Some of these tasks include; brush and tree removal, street cleaning, street patching, crack sealing, parks and cemetery landscaping, lawn care, litter removal, grading gravel roads, road shoulder maintenance, roadside mowing, equipment maintenance, traffic light maintenance, sign installation and replacement, snow and ice removal, etc.

During the past year we have strived to improve the services we provide to the people of Hudson and will continue to work hard to improve at every opportunity.

In closing, we would like to thank all of the people who supported us throughout the past year and especially the Sewer and Drain Division whose help in the winter is immeasurable.

Respectfully submitted,

Edward P. Lamper, Foreman, Street Division  
Kevin Burns, Sub-foreman, Street Division

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### DRAIN/SEWER DIVISION

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This past fiscal year was a little different for the Sewer and Drain Division. It afforded us a chance to do a total reconstruction of Parkhurst Drive. Drains were installed; 865 feet, 6 catch basins; and sewer was installed for the future; 2300 feet and 7 manholes. The existing hot top was reclaimed and used as subgrade material, base pavement went down, then curbing was installed along with a wearing course of hot top. The curbing was then backed up, loam was spread and then hydroseeded. The end product reflected a big change in that street. Enough so we thought the Town would like another street in that area done in the next fiscal year!

Spruce and Cedar Streets were put out to bid and the old sewers were completely redone, including new pavement. There was a total of 2,000 feet of main line and 6 manholes installed on both streets. This rehabilitation was through the video and I & I reports. This system is working well, even though there may be a less expensive way to do the reconstruction.

There were numerous dye tests done to verify a home or business on sewers.

The I & I program was done at night on Central Street and Webster Street. Only one problem was found in these areas and that is always good news.

The fence barriers were installed on the two pipe bridges as a safety measure to keep foot traffic and bicycles from crossing the brooks.

There was another flow meter and chart installed at the Flume to measure the gallons that come back on a reverse flow when Nashua has heavy rains. Where they are still a combined system this meter was necessary to better account for the actual flow of sewage to Nashua.

Sewer and Drain maps were worked on in the winter months. The sewer maps give total distance between manholes now have a letter and number designation. This next winter, weather permitting, we will obtain the depth of manholes, size of pipe and type of pipe.



Beaver dams are frequent maintenance problems, with the requirement of the current Town ordinance, but they are under control at the present time.

There were two small drainage projects completed on Webster Street and one small project on Ledge Road. They both consisted of the installation of pipe, catch basins and manholes.

Newly acquired equipment for this division was a one ton dump body utility truck and a 2200 pound crane that was mounted on the flatbed truck. This piece of equipment is very useful to us and saves a loader or backhoe from traveling to the various sites to pick up and unload frames and covers, frames and grates, pipe, concrete grade rings, etc. It also eliminated the men trying to lift too much and hurting their backs.

The Vactor truck was kept busy flushing and cleaning sewer and drain lines. The same two people on this equipment also maintain three pump stations and the flume structure. These two people also help plow snow and salt/sand in the winter months, as does the rest of Drain/Sewer Division.

Special thanks this year as in past years to Street Division personnel for all their help on our projects.

Respectfully submitted,

Ronald C. Gardner, Foreman, Drain/Sewer Division  
Jess Forrence, Sub-foreman, Drain/Sewer Division

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**RECREATION DEPARTMENT**  
**1992 ANNUAL REPORT**

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The Hudson Recreation Department continues to support, plan and coordinate many activities for the constructive use of leisure time for Hudson residents of all ages. Residents continue to turn toward the Recreation Department activities in record numbers.

The Summer Youth Center Program continues to break all records. We had 1,063 children registered in our program, with an average daily attendance of 255. The Staff of 12 kept busy supervising the daily activities at the Youth Center. Each week the children could participate in arts and crafts, board games, ping pong, pool, shuffleboard, soccer, basketball, kickball, 4 square, volleyball and tetherball. The participants paid a fee to attend roller skating or bowling. Highlights of the program were the Olympic Week, North-South Day, Counselor for a Day, Beauty and the Beast Play and Awards Night. Rocky LaRock was the participant awarded the Paul Sherman Memorial Award for his cooperative spirit and active participation. Each week the children could pay to participate in the field trip. We are thankful for the parents that would volunteer to help us chaperone. We took exciting adventures to Greenfield State Park, George's Island in Boston Harbor, Sturbridge Village, Robinson Pond, North Shore Music show, Southwick Animal Farm and Canobie lake Park. We have something for everyone. Our program is

the envy of surrounding towns, often copied, but never duplicated. The success of the program is due to the energetic, caring Staff. Thanks for a job well done go to: Keith Bowen, Lisa Dumont, Sherri Hamilton, Amy Hogan, Ken Johnson, Jennifer La Plant, Shannon Latham, Pete Manor, Judy Palleschi, Sherry Skelton, Sheryl Williamson, Paula Wyka and substitutes Jennifer Hollcraft and Heather Locke.

Tennis Instructions in the basics and advanced skills were provided to 110 paid participants. The success of this program is due to the low cost and small teacher - participant ratio. Instructor Steve Lovejoy did an outstanding job in providing this service to Hudson children.

The Robinson Pond Recreational Facility offers a wide variety of activities for Hudson residents. The Pond is under the supervision of Janet Bedard. She and her Staff provided another safe and enjoyable summer for those that use the services at Robinson Pond. Swimming lessons saw an increase in participation. The children are provided three weeks of lessons for only \$7.00. 520 children participated in this program. The weather conditions determine patron use of the Pond. The Pond water is tested during the summer for safe, sanitary conditions. These test are conducted by the State of New Hampshire. The cleanliness of the beach and picnic area is maintained by the staff, who appreciate the patrons that use the proper containers and keep their dogs away from the facility. Thanks for a job well done go to: Janet Bedard, Dennis Turcotte, Sharron Turcotte, Chris Hurley, Vivian Appler, Monica Fernandez, Patty Allen, Jamie Reckis, Joshua Luszcz, Kate Meaney, Jeff Allison, Jennifer Hughes, Jim Hull, Steve Dube, Steve Chaisson, Chip Hansen, Dwight Robinson and Jennifer Shaw.

The Recreation Department sponsors the Hudson Babe Ruth Program. We participate in the Merrimack Valley Babe Ruth League. Boys age 13-15 compete in games and tournaments against each other and other area towns. This year we were the Host of the State Tournament. Games were played at Alvirne Fields. This year we had 3 teams for the 13 year old division and 4 teams for the 14-15 year olds. Due to increased interest and participation we added a Senior Babe Ruth Division for the 16-18 year olds. The Director for this program is Don Clarke. He does an outstanding job coordinating all areas of this program. Thanks to Don's efforts we had another successful season.

The Men's and Women's Softball League continues to be a favorite of Hudson Adult residents. The participants pay a registration fee, and are sponsored by local businesses. The Men's League is under the direction Joyce Cloutier who did an outstanding job keeping the emphasis on recreational enjoyment. Carol Carlone completed her first (I hope of many) season as Director of the Women's League. Her hard work and dedication to the program help to make this one of the finest Leagues in the area.

Our Youth Soccer Program has grown beyond our expectations. Children in grades 1-8 participate in weekly games at the Alvirne Fields. We have almost 500 children participating in this activity. This program has grown due to the hard work of the Director, Carol Carlone. The scheduling of practices, games, ordering of shirts and necessary equipment is an enormous task, accomplished with zeal. Our

thanks to Steve Beals and the Alvirne Soccer Teams for their help in running another successful soccer clinic for our players and coaches. This program is supported by many enthusiastic parents and coaches willing to give of their time and talents to the Youth of Hudson. The participants pay a fee to play in this League, this League is practically self supporting. Carol Carlone was named the Recreation Department Employee of the year due to her dedication and hard work for the children of Hudson.

Our Instructional Basketball Program was held at Nottingham West Gym on Saturday mornings during the winter months. This past year we saw an overwhelming response to this program. We had 176 second and third grade boys and girls participating in three sessions. This program was under the direction of Edward Peterson. He and his two volunteer assistants, Cliff Skelton and Bill Hassey, provided a fun-filled learning experience for the children. Student-athletes from the community also assisted in this program. Special thanks to Patty Skelton, Jeff Cloos, Chris Frangus, Bill Hassey Jr., Kendra Lambert, Angela Antidormi, and Kristen Latham for their time and help in this program.

The Winter Basketball League for boys and girls in grades 4-8 saw another increase in 5 teams to the League. Each weekend the 36 teams participated in games at Memorial and Nottingham West Schools. Each week night the gyms of all the elementary and middle schools were filled with athletes practicing their skills and teamwork. This year we added a high school division for those that were not on a school team. We appreciate the help and cooperation of the Hudson School Department for the continued use of the facilities for use by the Recreation Department. To the many parents and coaches who help with this program, thanks for all your help and support.

Adult volleyball is held at Memorial Gym on Mondays and Thursdays. This activity is enjoyed by many Hudson residents. There is no set league, teams are chosen each week from those that attend. This format holds true for the Mens Basketball League on Friday nights at Library Street School. Norm Cloutier, Carol Carlone and Les Marshall are the coordinators for these programs and have done a wonderful job seeing to it that these activities run smoothly.

The Recreation Center is in constant use throughout the year. The Recreation Commission meetings are held the first Tuesday of each month and are open to all residents. The Recreation Center is open to other youth-oriented or recreation-oriented groups. Some of the various groups who have used the building in the past year are the Boy Scouts, Hudson Girl's Softball, Girl Scouts and Brownies, Hudson Youth Baseball, Pop Warner, Hudson Sno-men, Merrimack Valley Bee Keepers, Hudson Grange, STOPP, and Merrimack Valley Baseball.

All of the Recreation Department facilities are maintained by Reggie Provencal. His daily upkeep of all the fields, courts and buildings is a task for many, but accomplished by one. Kevin Burns and his crew have assisted on many projects and we are thankful for their continued help and support. Many groups and

individuals have made donations to the Recreation Department throughout the year. To them we are grateful for their support.

To the members of the Recreation Commission and to the community, thank you for your help in making this another successful year for the Recreation Department. Thanks to the children who make all our work worthwhile.

Respectfully submitted,

Barbara Hamilton  
Recreation Director

Recreation Commission:  
George Mosnicka - Chairperson  
Vicki Beike  
Dr. William Hassey-Jennifer Annis  
Nancy Taranto  
Ralph Carpenter - Alternate

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**SOLID WASTE STUDY COMMITTEE**  
**1992 ANNUAL REPORT**

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Curbside pickup of residential waste, with curbside recycling, by Waste Management of NH, Inc. continued during 1992. The current contract will expire in June 1993 with the option to extend for six months. Participation in the curbside recycling has been at 35%-40% with approximately 10% of the waste stream being diverted by recycling. Spring and Fall cleanups have continued to be popular with Town residents.

The primary focus of the committee was to seek out and compare options for the long term municipal solid waste disposal needs of the Town. Included were tours of Windham and Merrimack transfer stations and recycling centers. The question of whether the Town should do its own curbside pickup is under study. Partnership with a nearby Town is also being considered.

A number of Town residents expressed a desire to expand the curbside recycling program to include more items. To that end a pilot plastic and tin can program was formulated in partnership with Waste Management of NH, Inc. Results will be available for next year's report.

The main challenge facing the committee in fiscal year 1993 will be to develop and present options and make recommendations to the Board of Selectmen regarding the expiration of the solid waste contract with Waste Management of NH, Inc. The change in the form of government has made this more challenging in that it has given us less time to finalize options. We look forward to a busy and productive year.

Respectfully submitted,

Gerard J. Casavant, Chairman  
Solid Waste Study Committee

Town of Hudson  
Office of the Tax Collector  
7/1/91-6/30/92

		Property Taxes					
	Debits	1992	1991	1986	1986SW	Land Use	Yield
7/1/91	Uncollected	\$0.00	\$3,506,983.68	\$32,431.00	\$3,067.00		
	Added Taxes	\$863.58	\$26,203.45			\$95,400.00	\$9,447.00
	Interest		\$290,392.66			\$605.86	
	Overpayments	\$11,889.46	\$128,619.63				
	Warrant	\$11,746,230.83	\$12,482,118.16				
	<b>Total Debits</b>	<u>\$11,758,983.87</u>	<u>\$16,434,317.58</u>	<u>\$32,431.00</u>	<u>\$3,067.00</u>	<u>\$96,005.86</u>	<u>\$9,447.00</u>
	<b>Credits</b>						
	Taxes Collected	\$7,928,296.06	\$15,965,115.60			\$35,900.00	\$4,519.00
	Abatements	\$2,449.28	\$178,809.32				
	Decded	\$35.94					
	Interest		\$290,392.66			\$605.86	
6/30/92	Uncollected	\$3,828,202.59		\$32,431.00	\$3,067.00	\$59,500.00	\$4,928.00
	<b>Total Credits</b>	<u>\$11,758,983.87</u>	<u>\$16,434,317.58</u>	<u>\$32,431.00</u>	<u>\$3,067.00</u>	<u>\$96,005.86</u>	<u>\$9,447.00</u>

Cecile Y. Nichols  
Tax Collector

**Town of Hudson**  
**Office of the Tax Collector**  
**7/1/91-6/30/92**

**Unredeemed Taxes**

	<b>1991</b>	<b>1990</b>	<b>1989</b>	<b>1988</b>	<b>1987</b>	<b>Land Use</b>
<b>Debits</b>						
Unredeemed		\$1,373,541.46	\$368,799.08	\$13,300.32	\$1,055.92	\$1,427.67
Bought by the Town	\$2,063,496.70					
Interest	\$4,426.58	\$114,723.49	\$114,412.05	\$2,931.43		\$323.81
<b>Total Debits</b>	<u>\$2,067,923.28</u>	<u>\$1,488,264.95</u>	<u>\$483,211.13</u>	<u>\$16,231.75</u>	<u>\$1,055.92</u>	<u>\$1,751.48</u>
<b>Credits</b>						
Redemptions	\$192,859.38	\$645,961.34	\$320,699.37	\$7,356.94		\$1,427.67
Abatements	\$13,550.67	\$25,957.42	\$4,562.78	\$527.72		
Interest	\$4,426.58	\$114,723.49	\$114,412.05	\$2,931.43		\$323.81
Deeded to the Town	\$148.89	\$272.57	\$423.53			
Uncollected	\$1,856,937.76	\$701,559.28	\$43,113.40	\$6,471.10	\$1,055.92	
<b>Total Credits</b>	<u>\$2,067,923.28</u>	<u>\$1,488,474.10</u>	<u>\$483,211.13</u>	<u>\$16,231.75</u>	<u>\$1,055.92</u>	<u>\$1,751.48</u>

Cecile Y. Nichols  
Tax Collector

Town of Hudson  
Office of the Tax Collector  
7/1/91-6/30/92

Unredeemed Sewer Utility/Sewer Betterments

	1991	1990	1989	1988	1987
<b>Debits</b>					
Unredeemed					
Bought by the Town	\$98,839.62	\$32,761.57	\$6,017.41	\$1,256.65	\$560.38
Interest	\$4,403.97	\$3,841.10	\$2,052.80	\$283.59	\$0.00
Total Debits	<u>\$103,243.59</u>	<u>\$36,602.67</u>	<u>\$8,070.21</u>	<u>\$1,540.24</u>	<u>\$560.38</u>
<b>Credits</b>					
Redemptions	\$40,691.55	\$17,584.23	\$5,003.45	\$538.07	\$0.00
Abatements	\$843.78	\$786.28	\$115.92		\$0.00
Interest	\$4,403.97	\$3,841.10	\$2,052.80	\$283.59	\$0.00
Deeded to the Town					
Uncollected	\$57,304.29	\$14,391.06	\$898.04	\$718.58	\$560.38
Total Credits	<u>\$103,243.59</u>	<u>\$36,602.67</u>	<u>\$8,070.21</u>	<u>\$1,540.24</u>	<u>\$560.38</u>
6/30/92					

Cecile Y. Nichols  
Tax Collector

Town of Hudson  
Office of the Tax Collector  
7/1/91 - 6/30/92

Sewer Utility/Sewer Betterment

Debits	1992	Back Billing	Sewer Betterments Residential	Sagamore	Clement
Uncollected 7/1/91	\$245,958.67				
Added	\$40,181.28				
Interest	\$26,301.30	\$819.00	\$1,323.06	\$2,783.06	\$221.56
Overpayments	\$4,916.56				
Warrant	\$1,318,285.46	\$124,663.49	\$7,354.88	\$100,149.46	\$18,245.65
Total Debits	<u>\$1,635,643.27</u>	<u>\$125,482.49</u>	<u>\$8,677.94</u>	<u>\$102,932.52</u>	<u>\$18,467.21</u>
<b>Credits</b>					
Taxes Collected	\$1,382,678.57	\$47,354.66	\$7,354.88	\$24,015.21	\$2,005.65
Abatements	\$7,945.54				
Interest	\$26,301.30	\$819.00	\$1,323.06	\$2,783.06	\$221.56
Uncollected 6/30/92	\$218,717.86	\$77,308.83	\$0.00	\$76,134.25	\$16,240.00
Total Credits	<u>\$1,635,643.27</u>	<u>\$125,482.49</u>	<u>\$8,677.94</u>	<u>\$102,932.52</u>	<u>\$18,467.21</u>

Cecile Y. Nichols  
Tax Collector



Town of Hudson  
Office of the Tax Collector  
7/1/91 - 6/30/92

Sewer Betterments

<b>Residential</b>	<b>Clement</b>	<b>Sagamore</b>	<b>Frenette</b>	<b>Sagamore</b>	<b>Clement</b>
6/29/92	7/15/91	5/20/91	5/06/91	4/30/90	2/05/90
\$2,746.94	\$14,984.11	\$56,523.29	\$1,581.46	\$47,538.05	\$86,260.77
	\$134.32	\$1,414.22	\$15.44	\$12,660.41	\$32,437.61
<u>\$2,746.94</u>	<u>\$15,118.43</u>	<u>\$57,937.51</u>	<u>\$1,596.90</u>	<u>\$60,198.46</u>	<u>\$118,698.38</u>
<b>Residential</b>	<b>Clement</b>	<b>Sagamore</b>	<b>Frenette</b>	<b>Sagamore</b>	<b>Clement</b>
6/29/92	7/15/91	5/20/91	5/06/91	4/30/90	2/05/90
	\$4,847.98	\$11,705.01	\$711.66	\$39,076.51	\$86,260.77
	\$134.32	\$1,414.22	\$15.44	\$12,660.41	\$32,437.61
\$2,746.94	\$10,136.13	\$44,818.28	\$869.80	\$8,461.54	\$0.00
<u>\$2,746.94</u>	<u>\$15,118.43</u>	<u>\$57,937.51</u>	<u>\$1,596.90</u>	<u>\$60,198.46</u>	<u>\$118,698.38</u>

Cecile Y. Nichols  
Tax Collector

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**TOWN CLERK'S REPORT**  
**JUNE 30, 1992**

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**Receipts**

Boat Permits	\$12,778.92
Dog Fines	\$3,163.00
Dog License	\$4,728.00
Motor Vehicle	\$1,370,018.50
Miscellaneous	\$21,301.36
	\$1,411,989.78

**Occurrences**

Births	3
Marriages	99
Deaths	42

Cecile Y. Nichols  
Town Clerk

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**STATE PRESIDENTIAL PRIMARY**  
**FEBRUARY 18, 1992**

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The polls were opened from 7:00 AM to 7:15 PM at the following locations:

St. Kathryn's Hall	Districts 1, 2 and 6
Hudson Lions Hall	Districts 3, 4 and 5
	Districts 7, 8 and 9

Election officials appointed by William P. Arseneault, Town Moderator for this election were as follows:

**St. Kathryn's Hall**

Asst. Moderator	Jeanette Guill
Selectmen	Kathleen White
Checklist Supervisor	Virginia Mosnicka
Ballot Clerks/Workers	Victoria-Lynn Beike Priscilla G. Bernasconi Janie L. Delano Jeanette Guill Mary Ann Marchi Esther McGraw

Jean L. Patrick  
Susan Watkins  
Alan White  
Kathleen White

### **Hudson Lions Hall**

Moderator	William P. Arseneault
Asst. Moderator	James W. Hetzer Paul Inderbitzen
Selectmen	Leon Hammond Robert Hill
Checklist Supervisors	Joyce Cloutier Bess Mousseau
Ballot Clerks/Workers	Helen Abbott Lela Baessler George Baker Thelma Betts Lucille Boucher Rita Dubowik Olivette Farland Jean E. Hook John P. Lavoie Susan W. Misek Victor Misek Bruce R. Nichols, Sr. Florette Panko Raymond F. Smith Virginia B. Smith Cynthia Vlatos

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## **STATE OF NEW HAMPSHIRE PRESIDENTIAL PRIMARY - FEBRUARY 18, 1992**

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### **Result of the Ballot Democratic Vote**

#### **FOR PRESIDENT OF THE UNITED STATES**

"Larry" Agran	1
Edmund G. "Jerry" Brown, Jr.	155
Stephen Burke	1
John Patrick Cahill	2
"Bill" Clinton	595
Paul Fisher	1

Lenora B. Fulani	2
James Bryant Gay, Jr.	1
"Tom" Harkin	182
"Bob" Kerrey	317
Caroline P. Killeen	1
"Tom" Laughlin	130
Patrick J. Mahoney, Jr.	1
Fanny Rose Zeidwegr Monyek	1
John Donald Rigazio	1
Curly Thornton	1
Paul E. Tsongas	1292
L. Douglas Wilder	1
Charles Woods	53
Write-In	
Patrick J. Buchanan	8
George Bush	31
Mario Cuomo	100
Ralph Nader	46

FOR VICE-PRESIDENT OF THE UNITED STATES

Endicott Peabody	739
Susan K.Y. Shargal	316
Paul Tsongas	28
"Bob" Kerry	24
"Bill" Clinton	32
Edmund G. "Jerry" Brown, Jr.	10
Dan Quayle	14
Mario Cuomo	43
Ralph Nader	36

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**STATE OF NEW HAMPSHIRE**

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**PRESIDENTIAL PRIMARY - FEBRUARY 18, 1992**

**Result of the Ballot**  
**Republican Vote**

FOR PRESIDENT OF THE UNITED STATES

Richard P. Bosa	5
Patrick J. Buchanan	909
George Bush	1385
Billy Joe Clegg	1
Paul B. Conley	1
Paul C. Daugherty	4
Georgiana H. Doerschuck	1
"Jack" Fellure	1
Vincent A. Latchford	1
James P. Lennane	28
"Pat" Paulsen	8
Harold E. Stassen	4
Write-In	

Edmund G. "Jerry" Brown, Jr.	6
"Bill" Clinton	6
Paul Fisher	1
"Tom" Harkin	10
Mario Cuomo	5
Ralph Nader	49

FOR VICE-PRESIDENT OF THE UNITED STATES

"Herb" Clark, Jr.	440
William G. Hare	60
Write-In	
Dan Quayle	234
Ralph Nader	36
Endicott Peabody	14

**Libertarian Vote**

FOR PRESIDENT OF THE UNITED STATES

Andre Marrou	81
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FOR VICE-PRESIDENT OF THE UNITED STATES

Nancy Lord	11
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2/19/92

A True Copy Attest:

Town Clerk

**STATE OF NEW HAMPSHIRE**  
**PRESIDENTIAL PRIMARY FEBRUARY 18, 1992**

Total Number of Registered REPUBLICANS on Checklist	<u>3059</u>
Total Number of Registered DEMOCRATS on Checklist	<u>2765</u>
Total Number of LIBERTARIANS on Checklist	<u>5</u>
Total Number of UNDECLARED Names on Checklist	<u>3302</u>
Total Number of NAMES on Checklist	<u>9131</u>
REPUBLICAN Regular Ballots Cast	<u>2456</u>
Republican ABSENTEE Ballots Cast	<u>85</u>
Total Republican Ballots Cast	<u>2541</u>

DEMOCRATIC Regular Ballots Cast	2892
Democratic ABSENTEE Ballots Cast	48
Total Democratic Ballots Cast	2940
LIBERTARIAN Regular Ballots Cast	84
Libertarian Absentee Ballots Cast	1
Total Libertarian Ballots Cast	85

Cecile Y. Nichols  
Town Clerk

**TOWN OF HUDSON**  
**OFFICE OF THE TOWN CLERK**

12 School Street Hudson, New Hampshire 03051 (603) 886-6003

**WARRANT**

To the inhabitants of the Town of Hudson in the County of Hillsborough, in the State of New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2 and 6	St. Kathryn's Parish Center
Districts 3, 4 and 5	Hudson Lions Hall
Districts 7, 8 and 9	Hudson Lions Hall

In said Hudson on Tuesday, the 10th of March 1992 (the polls will be opened between the hours of 7:00 AM and 7:00 PM) to act upon the following subjects:

To bring in your votes for the following positions:

For District Councillors  
For Councillors-at-Large  
For Town Clerk/Tax Collector  
For Treasurer  
For Supervisor of the Checklist  
For Moderator  
For Budget Committee  
For Code of Ethics  
For Trustees of the Library

To bring in your votes on the following Zoning Ordinance Referendum Questions:

**Amendment #1**

Are you in favor of the adoption of Amendment #1 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: The definition of the word "USE" shall be amended to read: "The activity to which a structure on the property or the land is being put." This Amendment eliminates language in the old definition which referred to "purpose" or "intent" which are difficult terms to understand. The new definition of "use" measures the activity which any structure on the property is being put or the activity to which the land itself is being put. "Approved by the Planning Board"

**Amendment #2**

Are you in favor of the adoption of Amendment #2 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: The following paragraph shall be added to the definition of "LOT, NONCONFORMING" -"Notwithstanding" the minimum lot area requirements set forth in Section 334-54, in any district in which structures are permitted, a structure may be erected on a lot which was a lot of record, even though such lot fails to meet the present requirements for frontage or area, or both, that are applicable in that district; provided, however, that such lot is not contiguous with another lot or lots in the same ownership, provided that the property is either on town sewer or the property owner obtains a state and/or municipal septic permit, and further provided that the zone's minimum front, side and back yard setbacks are satisfied." This Amendment to the definition of "lot, nonconforming" will permit owners of lots of record to build on substandard lots providing that they have consolidated into one lot any adjacent properties they may own and providing that they can meet the zone's setback requirements and the requirements for proper sewage disposal. This Amendment brings the Zoning Ordinance into accordance with property right protections that Courts have given to the owners of property which existed as independent lots prior to the adoption of zoning in a municipality. "Approved by the Planning Board"

**Amendment #3**

Are you in favor of the adoption of Amendment #3 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: The following definition for the words "LOT OF RECORD" shall be added to the Ordinance: "A separate or distinct numbered lot as shown as of the effective date of this Zoning Ordinance (3/10/42) by a plan of lots which has been recorded at the Hillsborough County Registry of Deeds." This definition defines "lot of record" which is used as a term in Zoning Amendment #2, "lot, nonconforming", and establishes that such a lot must have been in existence on a recorded

subdivision plan at the Hillsborough County Registry of Deeds prior to the March 10, 1942 adoption of zoning in the Town of Hudson.  
“Approved by the Planning Board”

**Amendment #4**

Are you in favor of the adoption of Amendment #4 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: Zoning Ordinance Article VIII, Mobile Homes and Pre-site-built Housing. There is no change to the present wording of the Mobile Home portion of the Zoning Ordinance. The Amendment simply seeks to readopt this portion of the Ordinance in its entirety to correct a perceived legal flaw that may have been part of the original adoption of this section when it was first approved by the voters in 1989. “Approved by the Planning Board”

To bring in your votes on the following Charter Amendments:

**Question #1**

“Shall a Charter Commission be established for the purpose of revising the Municipal Charter or establishing a new Municipal Charter?”

**Question #2**

Are you in favor of repealing the Municipal Charter and return to the previous form of government, that being a five member Board of Selectmen with Town Meeting.

Explanation: The passage of the above question would end the Town Council form of government. If passed, a special election would be held prior to July 1, 1992 for the election of five (5) Selectmen and three (3) additional Budget Committee Members.

The Board of Selectmen would take office on July 1, 1992. All Council terms would expire upon the Selectmen taking the oath of office. The terms of office of all other elected and appointed officials would be unaffected by this change. All ordinances passed by the Council would remain in effect.

Given under our hands and seal, this 21st day of February, in the year of our Lord Nineteen Hundred and Ninety Two.

Councilors of  
Hudson

A True Copy of Warrant - Attest:

Cecile Y. Nichols, Town Clerk



February 21, 1992

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathryn's Hall and Hudson Lions Hall on March 10, 1992 for the purpose within mentioned, by posting an attested copy of the warrant at the following locations:

Hudson Town Hall, 12 School Street  
U.S. Post Office, Derry Street  
Hills Memorial Library, Library Street

being public places in said Town of Hudson on the 21st day of February 1992.

Councillors of  
Hudson

A True Copy Attest:

Cecile Y. Nichols, Town Clerk

Published: 3/6/92  
Hudson Litchfield News

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**TOWN OF HUDSON**  
**TOWN ELECTION**  
**MARCH 10, 1992**

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The polls were opened from 7:01 AM to 7:02 PM at the following locations:

St. Kathryn's Hall	Districts 1, 2 and 6
Hudson Lions Hall	Districts 3, 4 and 5
	Districts 7, 8 and 9

Election officials appointed by William P. Arseneault, Town Moderator for this election were as follows:

**St. Kathryn's Hall**

Asst. Moderator	Jeanette Guill
Selectmen	Kathleen White
Checklist Supervisor	Virginia Mosnicka
Ballot Clerks/Workers	Victoria-Lynn Beike Priscilla G. Bernasconi Janie L. Delano

Jeanette Guill  
Mary Ann Marchi  
Esther McGraw  
Jean L. Patrick  
Susan Watkins  
Alan White  
Kathleen White

### **Hudson Lions Hall**

Moderator	William P. Arseneault
Asst. Moderator	James W. Hetzer Paul Inderbitzen
Selectmen	Leon Hammond Robert Hill
Checklist Supervisors	Joyce Cloutier Bess Mousseau
Ballot Clerks/Workers	Helen Abbott Lela Baessler George Baker Thelma Betts Lucille Boucher Rita Dubowik Olivette Farland Jean E. Hook John P. Lavoie Susan W. Misek Victor Misek Bruce R. Nichols, Jr. Kevin M. Nichols Florette Panko Raymond F. Smith Virginia B. Smith Cynthia Vlatos

**OFFICIAL BALLOT**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
**HILLSBOROUGH COUNTY**  
**TOWN ELECTION**  
**Tuesday, March 10, 1992**  
**CECILE Y. NICHOLS, TOWN CLERK**

**Result of the Ballot**

**For District Councillor**

Two Year Term		Vote for one
William P. Cole	District 1	198
Robert E. Clegg, Jr.	2	117
Ralph Scott		148
Albert L. Lambert	3	189
Write In		
Al Langguth		18
Nan C. Cote	4	157
Ernest Donaruma		252
Josephine B. MacMillan	5	159
Lawrence Villandry		66
Joseph D. Janowicz	6	219
John Beike	7	107
Joseph A. Wosniak		160
William P. Arseneault	8	172
John M. Bednar	9	109
Patricia A. Robertson		163

**For Councillor At Large**

One Year Term	Vote for Three
John M. Bednar	938
James Donnelly	1498
E. Lorraine Madison	1748
Edward Palladino, Jr.	761
Roland A. Tourville	1371
Write-In	
Ralph Scott	11
Josephine MacMillan	25

### **For Town Clerk/Tax Collector**

Four Year Term	Vote for One
Cecile Y. Nichols	2224

### **For Treasurer**

Two Year Term	Vote for One
Therese Dubowik	2094

### **For Supervisor of Checklist**

Six Year Term	Vote for One
Sherri Kahn	86
John Bednar	16
Marty Anderson	38

### **For Moderator**

Two Year Term	Vote for One
Shawn N. Jasper	1615
Write-In	
John Bednar	23
Paul Inderbitzen	26

### **For Budget Committee**

Three Year Term	Vote for Two
Kenneth M. Cantara	1251
Shawn N. Jasper	1057
John Rankin	675
Kevin M. Walsh	1324

### **For Code of Ethics**

Three Year Term	Vote for One
John J. Dalessio	1069
Howard L. Dilworth, Jr.	997

### **For Trustees of the Library**

Four Year Term	Vote for Five
Mary Jane Ames	1743
Felix H. Chow	1579
Daniel Hodge	1702
Alice H. Jones	1807
Write-In	
Milly McCoy	11
John Bednar	16
Ronald Viens	55
Marcella Woodman	11

**Zoning Ordinance Referendum Questions**

**Amendment #1**

Are you in favor of the adoption of Amendment #1 as approved by the Town Council for the Town Zoning Ordinance as follows: The definition of the word "USE" shall be amended to read: "The activity to which a structure on the property or the land is being put." This Amendment eliminates language in the old definition which referred to "purpose" or "intent" which are difficult terms to understand. The new definition of "use" measures the activity which any structure on the property is being put or the activity to which the land itself is being put.

"Approved by the Planning Board"

Yes	1974
No	486

**Amendment #2**

Are you in favor of the adoption of Amendment #2 as approved by the Town Council for the Town Zoning Ordinance as follows: The following paragraph shall be added to the definition of "LOT, NONCONFORMING" - "Notwithstanding" the minimum lot area requirements set forth in Section 334-54, in any district in which structures are permitted, a structure may be erected on a lot which was a lot of record, even though such lot fails to meet the present requirements for frontage or area, or both, that are applicable in that district; provided, however, that such lot is not contiguous with another lot or lots in the same ownership, provided that the property is either on town sewer or the property owner obtains a state and/or municipal septic permit, and further provided that the zone's minimum front, side and back yard setbacks are satisfied."

This Amendment to the definition of "lot, nonconforming" will permit owners of lots of record to build on substandard lots providing that they have consolidated into one lot any adjacent properties they may own and providing that they can meet the zone's setback requirements and the requirements for proper sewage disposal. This Amendment brings the Zoning Ordinance into accordance with property right protections that Courts have given to the owners of property which existed as independent lots prior to the adoption of zoning in a municipality.

"Approved by the Planning Board"

Yes	1657
No	731

**Amendment #3**

Are you in favor of the adoption of Amendment #3 as approved by the Town Council for the Town Zoning Ordinance as follows: The following definition for the words "LOT OF RECORD" shall be added to the Ordinance: "A separate or distinct numbered lot as shown as of the effective date of this Zoning Ordinance (3/10/42) by a plan of lots which has been recorded at the Hillsborough County Registry of Deeds." This definition defines "lot of record" which is used as a term in Zoning Amendment #2, "lot, nonconforming", and establishes that such a lot must have been in existence on a recorded subdivision plan at the Hillsborough

County Registry of Deeds prior to the March 10, 1942 adoption of zoning in the Town of Hudson.

“Approved by the Planning Board”

Yes	1764
No	527

#### **Amendment #4**

Are you in favor of the adoption of Amendment #4 as approved by the Town Council for the Town Zoning Ordinance as follows: Zoning Ordinance Article VIII, Mobile Homes and Pre-site-built Housing. There is no change to the present wording of the Mobile Home portion of the Zoning Ordinance. The Amendment simply seeks to readopt this portion of the Ordinance in its entirety to correct a perceived legal flaw that may have been part of the original adoption of this section when it was first approved by the voters in 1989.

“Approved by the Planning Board”

Yes	1789
No	424

### **Charter Amendments**

#### **Question #1**

“Shall a Charter Commission be established for the purpose of revising the Municipal Charter or establishing a new Municipal Charter?”

Yes	1187
No	1222

#### **Question #2**

Are you in favor of repealing the Municipal Charter and return to the previous form of government, that being a five member Board of Selectmen with Town Meeting. The passage of the above question would end the Town Council form of government. If passed a special election would be held prior to July 1, 1992 for the election of five (5) Selectmen and three (3) additional Budget Committee Members.

The Board of Selectmen would take office on July 1, 1992. All Council terms would expire upon the Selectmen taking the oath of office. The terms of office of all other elected and appointed officials would be unaffected by this change. All ordinances passed by the Council would remain in effect.

Yes	1426
No	1218

3/10/92

A True Copy Attest:

Cecile Y. Nichols  
Town Clerk

**TOWN ELECTION**  
**MARCH 10, 1992**  
**Recount**

A petition was received by Ray C. Carter, Sr. on March 13, 1992, for a recount of votes cast on Question #1 on the March 10, 1992 Town Election. The recount was conducted at the Town of Hudson in Council Chambers on March 20, 1992.

The recount was conducted by the Town Clerk, Cecile Y. Nichols with the following people assisting:

Moderator:	William P. Arseneault
Checklist Supervisors:	Priscilla Bernasconi Alan White
Ballot Clerks:	Jacqueline Arseneault Janie L. Delano Jeanette Guill

The result of the recount showed three (3) additional votes cast not in favor of the Charter Commission.

Cecile Y. Nichols  
Town Clerk

William P. Arseneault  
Moderator

**TOWN OF HUDSON, NEW HAMPSHIRE**  
**TOWN ELECTION**  
**MARCH 10, 1992**

Total Number of Registered <b>REPUBLICANS</b> on Checklist	<u>3062</u>
Total Number of Registered <b>DEMOCRATS</b> on Checklist	<u>2768</u>
Total Number of <b>LIBERTARIANS</b> on Checklist	<u>5</u>
Total Number of <b>UNDECLARED</b> Names on Checklist	<u>3407</u>
Total Number of <b>NAMES</b> on Checklist	<u>9242</u>

Total Number of **REGULAR** Ballots Cast 2731

Total Number of **ABSENTEE** Ballots Cast 63

Total Number of Ballots Cast 2794

Cecile Y. Nichols  
Town Clerk

William P. Arseneault  
Moderator

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**TOWN OF HUDSON**  
**OFFICE OF THE TOWN CLERK**  
**12 School Street**  
**Hudson, NH 03051**

**Special Town Election**

**WARRANT**

To the inhabitants of the Town of Hudson in the County of Hillsborough, in the State of New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2 and 6	St. Kathryn's Parish Center
Districts 3, 4 and 5	Hudson Lions Hall
Districts 7, 8 and 9	Hudson Lions Hall

In said Hudson on Tuesday, the 16th of June 1992 (the polls will be open between the hours of 7:00 AM and 7:00 PM) to act upon the following subjects:

To bring in your votes for the following positions:

For (5) five Selectmen  
For (3) three Budget committee Members

To bring in your votes on the Bond Question:

Are you in favor of appropriating the sum of \$1,040,000.00 for the purpose of municipal sewer reconstruction, these bond monies shall be spent and repaid as follows: \$156,000.00 or 15% for street replacement and overlay to be paid by the Town Tax Rate; \$589,000.00 or 57% for actual sewer repair and replacement to be paid by the Town Tax rate: and \$295,000.00 or 28% for actual sewer repair and replacement to be paid



by the Sewer User Rate; with said sum to be in addition to any federal, state, or private funds made available therefor, and of authorizing the issuance of not more than \$1,040,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act, RSA Chapter 33?

To bring in your votes on the Zoning Ordinance Referendum Question:

Are you in favor of the adoption of Amendment #1 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: The proposed amendment rezones Tax Map #7, Lots 43, 43-1, 43-2 and 43-3 from Residential (A-2) to Commercial (B-1). This land is located on the Southeasterly corner of Lowell Road and on the corner of the as-yet-to-be built Nashua-Hudson Circumferential Highway. This property fronts along Lowell Road and is across the street from a commercial business known as "Sam's Club".

Approved by the Planning Board.

Given under our hands and seal, this 29th day of May, in the year of our Lord Nineteen Hundred and Ninety Two.

Councilors of

Hudson

A True Copy of Warrant - Attest:

Cecile Y. Nichols, Town Clerk

May 29, 1992

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathryn's Hall and Hudson Lions Hall on June 16, 1992 for the purpose within mentioned, by posting an attested copy of the warrant at the following locations:

Hudson Town Hall, 12 School Street  
U.S. Post Office, Derry Street  
Hills Memorial Library, Library Street

being public places in said Town of Hudson on the 29th day of May 1992.

Councillors of

Hudson

A True Copy Attest:

Cecile Y. Nichols, Town Clerk

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**TOWN OF HUDSON**  
**SPECIAL TOWN ELECTION**  
**JUNE 16, 1992**

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The polls were opened, at Hudson Lions Hall, from 7:00 AM to 7:15 PM. A motion to extend the polls an additional 15 minutes was made by Howard Dilworth, Jr. and seconded by Bruce R. Nichols, Sr. A motion was made to close the polls at 7:15 PM by Albert Kashulines and seconded by George O. Mousseau.

The polls were opened, at St. Kathryn's Parish Hall, from 7:00 AM to 7:15 PM. A motion to extend the polls an additional 15 minutes was made by Virginia Mosnicka and seconded by Anne Sojka. A motion was made to close the polls at 7:15 PM by Virginia Mosnicka and seconded by Janie L. Delano.

Voting took place at the following locations:

St. Kathryn's Hall	Districts 1, 2 and 6
Hudson Lions Hall	Districts 3, 4 and 5
	Districts 7, 8 and 9

Election officials appointed by Shawn Jasper, Town Moderator for this election were as follows:

**St. Kathryn's Hall**

Asst. Moderator	Jeanette Guill
Selectman	Priscilla Bernasconi
Checklist Supervisor	Virginia Mosnicka
Ballot Clerks/Workers	Victoria-Lynn Beike Priscilla Bernasconi Janie L. Delano Jeanette Guill Jean L. Patrick Anne Sojka

**Hudson Lions Hall**

Moderator	Shawn Jasper
Asst. Moderator	George O. Mousseau
Selectman	George H. Baker, Sr.
Checklist Supervisors	Joyce Cloutier Sherry Kahn

Ballot Clerks/Workers

Marcuetta K. Anderson  
Lela M. Baessler  
George H. Baker, Sr.  
Lucille Boucher  
Howard Dilworth, Jr.  
James Hetzer  
Jean E. Hook  
George O. Mousseau  
Shirley Nadeau  
Bruce R. Nichols, Sr.  
Florette Panko  
Virginia B. Smith

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**OFFICIAL BALLOT**  
**TOWN OF HUDSON, NEW HAMPSHIRE**  
**HILLSBOROUGH COUNTY**  
**SPECIAL TOWN ELECTION**  
**Tuesday, June 16, 1992**

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**Result of the Ballot**

**Cecile Y. Nichols, Town Clerk**

**For Selectmen**

Three Year Term	Vote for Two
John M. Bednar	589
Albert E. Kashulines	520
Stephen Nute	529
Edward Palladino, Jr.	315
Pat Robertson	504
Ralph Scott	722
Ann Seabury	962
Write In	
Miscellaneous	29

**For Selectmen**

Two Year Term	Vote for Two
John Beike	587
Ray C. Carter	712
Ernest Donaruma	511
Al Lambert	821
Rudy Lessard	586
Joseph A. Wozniak	908

Write-In		
Miscellaneous		20

**For Selectmen**

One Year Term		Vote for One
William P. Arseneault		496
William P. Cole		864
William Tate		759
Write-In		
Miscellaneous		18

**For Budget Committee**

Three Year Term		Vote for One
John Knowles		1414
Write-In		
Miscellaneous		110

**For Budget Committee**

Two Year Term		Vote for One
Write-In		
Susan M. Militello		117
Albert Millar, Jr.		77
Miscellaneous		242

**For Budget Committee**

One Year Term		Vote for One
Thaddeus Luszey, Jr.		642
Albert Millar, Jr.		1109
Write-In		
Miscellaneous		24

**Bond Question**

Question #1 Are you in favor of appropriating the sum of \$1,040,000.00 for the purpose of municipal sewer reconstruction, these bond monies shall be spent and repaid as follows: \$156,000.00 or 15% for street replacement and overlay to be paid by the Town Tax Rate; \$589,000.00 or 57% for actual sewer repair and replacement to be paid by the Town Tax Rate; and \$295,000.00 or 28% for actual sewer repair and replacement to be paid by the Sewer User Rate; with said sum to be in addition to any federal, state, or private funds made available therefor, and of authorizing the issuance of not more than \$1,040,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act, RSA Chapter 33?

Yes	878
No	1265
Failed	

## Zoning Ordinance Referendum Question

### Amendment #1

Are you in favor of the adoption of Amendment #1 as approved by the Town Council for the Town Zoning Ordinance as follows?

The proposed amendment rezones Tax Map #7, Lots 43, 43-1, 43-2 and 43-3 from Residential (A-2) to Commercial (B-1). This land is located on the Southeasterly corner of Lowell Road and on the corner of the as-yet-to-be built Nashua-Hudson Circumferential Highway. This property fronts along Lowell Road and is across the street from a commercial business known as "Sam's Club".

"Approved by the Planning Board"

Yes	1529
No	646
Passed	

6/17/92

A True Copy Attest:

Cecile Y. Nichols  
Town Clerk

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### TOWN OF HUDSON

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#### STATE OF NEW HAMPSHIRE

#### SPECIAL TOWN & SCHOOL DISTRICT ELECTION

#### JUNE 16, 1992

Total Number of Registered <b>REPUBLICANS</b> on Checklist	<u>3179</u>
Total Number of Registered <b>DEMOCRATS</b> on Checklist	<u>3041</u>
Total Number of <b>LIBERTARIANS</b> on Checklist	<u>35</u>
Total Number of <b>UNDECLARED</b> Names on Checklist	<u>3220</u>
Total Number of <b>NAMES</b> on Checklist	<u>9475</u>
Total Number of <b>REGULAR</b> Ballots Cast	<u>2318</u>
Total Number of <b>ABSENTEE</b> Ballots Cast	<u>40</u>
Total Number of <b>Ballots</b> Cast	<u>2358</u>

Cecile Y. Nichols  
Town Clerk

Shawn Jasper  
Moderator

**TREASURER'S REPORT**  
**YEAR ENDED JUNE 30, 1992**

**GENERAL FUND**

Balance on hand, July 1, 1991	\$6,749,544.28
<b>RECEIPTS:</b>	
Tax Collector	\$25,647,063.35
Town Clerk	1,415,525.29
Cash Receipts	2,554,282.40
Interest	164,041.67
Transfer from Sewer Savings	2,720,504.62
Returned Checks	(16,920.45)
Bond Sale Proceeds	1,128,000.00
Tax Anticipation Notes	1,000,000.00
<b>TOTAL RECEIPTS</b>	<b>\$34,612,496.88</b>
<b>TOTAL DISBURSEMENTS</b>	<b>(\$34,626,039.21)</b>
Balance on hand, June 30, 1992	<u>\$6,736,001.95</u>

**SEWER ACCOUNTS**

Balance on hand, July 1, 1991 - Checking Accounts	\$441,915.21
Cash Receipts	\$2,052,413.95
Interest	20,967.99
Returned Checks	(1,611.38)
Trans. from Sewer Savings	344,107.40
<b>TOTAL RECEIPTS</b>	<b>\$2,415,877.96</b>
Disbursements #1022-1068	\$2,720,504.62
Transfer to General Fund	111,492.85
<b>TOTAL DISBURSEMENTS</b>	<b>(\$2,831,997.47)</b>
Balance on hand, June 30, 1992	<u>\$25,795.70</u>

**SEWER ASSESSMENT**

Balance on hand, July 1, 1991 - Savings	\$784,514.58
Receipts	\$157,984.12
Interest	28,167.01
<b>TOTAL DEPOSITS</b>	<b>\$186,151.13</b>

Transfer to Sewer Checking	\$344,107.40	
Supplies	5.06	
<b>TOTAL DISBURSEMENTS</b>		<b>\$344,112.46</b>
Balance on hand, June 30, 1992	\$626,553.25	

Respectfully submitted,  
Therese M. Dubowik  
Treasurer

**ZONING/BUILDING DIVISION**  
**1992 ANNUAL REPORT**

The duties and responsibilities of the Zoning Administrator for permit and plan review, zoning and building division administration, ZBA administrative support, code enforcement administration, wetland assessment and citizen advisement have remained steady since my tenure here in Hudson. Again, I have not witnessed any indication of a decrease in the number of persons who are unaware, confused or simply disagree with Town codes. I have noticed an effort on behalf of many business persons or companies to contact this office before settling in Hudson. The purpose of the contact is to flush out any problems with the property in which they are interested.

As in previous years this division faced the challenge of effectively dealing with an ever-increasing workload with existing staff. That premise has not changed. The workload for this staff remains at a level where additional staff are still needed. However, budget constraints appear to have eliminated that possibility. The teamwork exhibited by this division with other departments is an important factor in the maintenance of our activities - from administration to field work.

As reported last year, part of that teamwork is the diligent efforts of Loretta Setzer, Zoning Secretary, and Carla Anger and Ellen Boucher from DPW. They work very hard to keep the public informed and streamline our efforts to serve in our capacities as administrators and enforcers of the Town codes. This team effort has not changed.

In an effort to mitigate enforcement problems, a system of very open communication has been established between departments and divisions. Thus, we draw on the expertise of the offices of the Town Planner, Engineer, Attorney, Fire Prevention, Assessor and Data Processor to assist us in our efforts.

Enforcement procedures have been refined so we now have standard operating procedures to follow when collecting information for violation notification. This is a result of work by the legal department student interns and Town Attorney, John Ratigan.

We are working with Data Processing to further streamline our efforts of notification and follow up through the use of computerized forms and/or software creation.

The Code Enforcement Officer, William Oleksak, investigated 1,557 complaints of zoning or building code violation last year; of that total, 140 notices of violation were sent. Some notices are to repeat offenders, others are persons simply unaware of the Town codes.

These violation notices ranged from complaints about fences on property lines to filling of wetland. Mr. Oleksak is responsible for investigating all complaints and initiating or recommending the type of action taken.

Mr. Oleksak is also the Health Officer for the Town of Hudson. Currently his responsibilities as Health Officer require him to be the eyes and ears for the State Sanitarians or Department of Environmental Services.

There has been an increase in health-related inspections this past year. Inspections were conducted in conjunction with several staff agencies. Mr. Oleksak conducted 479 food service, day care facility, septic system failure and installations this past fiscal year.

Our department also assists the police department in the transport of animal heads (wild and domestic), to the state health lab in Concord for testing of the rabies virus. We transported five heads this year.

Building permits issued for this past fiscal year '92 (461) have decreased approximately 8.5% from the previous year (504). Single family construction is up and multi-family is still down from previous years.

However, there was a 21% increase in single family construction this past fiscal year (86 for fiscal '91 and 104 for fiscal '92). This again could be due to the value of the homes being built. "Affordable housing" is quite possibly a strong point in the economics of Hudson. Residential additions, alterations and decks are consistent with last year's figures. Commercial alterations and new commercial structures have remained essentially the same over the past year, from 22 to 19 in fiscal year 1992.

The dollar value of the new construction or alteration is one of the key factors in deciphering the net gain to the community for these alterations or new buildings. The Town of Hudson was privileged to witness the location of a growing company (Salem Screen Printers) in an existing industrial building and the construction of Sam's Club near the Sagamore Bridge on Route 3A.

The Zoning/Building and Code Enforcement Department has been able in this past year to maintain an activity level equal to or exceeding previous years. This in part is due to the streamlining efforts of this division and in a large way to the assistance received from other departments within the Town.

Respectfully submitted,

Susan Snide  
Zoning Administrator



## BUILDING PERMIT COMPARISON

DESCRIPTION	FY 1988/89	FY 1989/90	FY 1990/91	FY 1991/92
Antenna	0	1	0	2
Addition	88	35	33	29
Alteration	52	39	58	59
Chimney/Fireplace	11	7	11	7
Commercial Alteration	8	15	22	16
Commercial Building	9	6	0	3
Condo	9	28	0	0
Deck	30	18	24	27
Demolition	3	5	7	10
Duplex	42	23	6	1
Fence	25	38	33	21
Foundation only	0	1	15	5
Garage	19	12	16	17
Industrial Alteration	0	8	6	10
Industrial Building	1	3	6	1
Institutional Alteration	0	0	0	2
Institutional Building	0	0	3	0
Kennel	1	0	0	1
Mobile Home	2	1	5	3
Pool	37	21	34	18
Repair/Replace	0	0	5	3
Screen House	0	0	1	2
Shed/Barn	26	33	36	33
Shelter	0	1	1	0
Sign	64	77	87	82
Single Family House	78	83	86	104
Storage (of tractor trailer)	0	1	0	0
Temporary facilities	0	0	3	2
Tent	2	2	3	3
Underground Tank	1	0	0	0
VOIDS	2	2	3	5
<b>TOTALS</b>	510	460	504	466

## ZONING BOARD OF ADJUSTMENT (ZBA) 1992 ANNUAL REPORT

The quasi-judicial Hudson Zoning Board of Adjustment (ZBA) nominally consists of ten members, each of whom is appointed by the Board of Selectmen for 3 year terms (or shorter terms, if appointed to complete an unexpired term). Five of these members are "regular" members, who are expected to sit on all hearings before the ZBA. The other five are alternates, who attend all meetings and sit in place of regular members who either cannot attend a meeting or wish to step down from some particular case to avoid a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members.

The ZBA meets on the fourth Thursday evening of each month (and also on the second Thursday if a backlog of cases starts to build up). The ZBA is authorized by the State RSAs to hear three kinds of cases: requests for variances, requests for special exceptions, and appeals of zoning administrative decisions made by Town zoning officials or the Planning Board.

For variances, which give relief from the literal restrictions of the Hudson Zoning Ordinance, as voted by the Town's citizens, State statutes demand that a majority of the sitting members find that an application satisfies each and all of five requirements: (1) that the land in question has "special conditions" that cause enforcement of the applicable Zoning Ordinance section(s) for the property in question to be an unnecessary hardship to the property owner, (2) that the intended use will not diminish the value of other properties in the neighborhood, (3) that the granting of the variance will be of benefit to the general public interest, (4) that substantial justice will be done to the applicant by granting the variance, and (5) that the intended use will not be contrary to the spirit of the Town's Zoning Ordinance. As part of the decision-making process, each sitting member fills out a form stipulating that member's judgement for each of these five requirements in each variance hearing.

For special exceptions, none of the above five requirements applies. Instead, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted (for example, to allow a home occupation business as a secondary use on residential property, to allow certain kinds of construction within the wetlands setback area, to allow wall signs, etc.). For these requests, a majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined by the Zoning Ordinance for the intended use.

For appeals of administrative decisions, the ZBA moves either to uphold the administrative decision or to reverse that decision. The general premise for such hearings is that a majority of the sitting members must find that they would or would not have come to the decision that is being appealed.

For any of these three types of cases, the ZBA schedules a hearing date (generally scheduling four cases at a time), sends notice of that date and the applicant's intentions to all abutters of the concerned property, and advertises the meeting and scheduled cases in a local newspaper, as well as posting copies of that same notice in various public places throughout the town. For each hearing (some of which extend for two or more meetings because of the need to obtain more information), the ZBA first listens to a presentation by the applicant (or authorized representatives) explaining why the request should be granted, then to any abutter or affected citizen who wishes to speak in support of the request, and then to any abutter or affected citizen who has reason to speak against the request. If there is opposition, this first round of testimony is followed by a rebuttal round, giving parties on both sides a chance to respond to statements made by the other side. The ZBA members then deliberate the matter, asking questions if further information is felt needed from either side, after which the ZBA comes to a decision by the process of making and voting on a specific motion—generally, either to approve or to deny, with occasional instances of deferring the matter to a later date in order to obtain

additional information or legal counsel, or on rare instances to accept a request for withdrawal of the application. Under the checks-and-balances system built up over the years, citizens who feel aggrieved by the decision then have a period of 20 days in which to file a request for rehearing, after which the ZBA has a 10 day period in which to decide whether rehearing of the case is warranted. In the event that a rehearing is granted, the matter is then treated as a new case.

During the FY'92 reporting year, the ZBA processed 52 applications (six more than last year), of which it approved 41, denied nine, and rejected two as being either inappropriate or unnecessary. The accompanying table shows the breakdown of this caseload. While the ZBA approved four times as many applications as it denied, which might appear to be an unusually high acceptance rate as compared with earlier years, most of the approvals were accompanied by stipulations designed to protect abutters and the Town's interests. In addition, this change probably shows the result of having efficient Town Hall staff, whose explanations help applicants with marginal problems (by explaining what should be changed to improve the likelihood of acceptance) and discourage applicants with very little chance of succeeding, who thus do not come before the ZBA with unacceptable requests.

### Disposition of Zoning Applications

(July 1991 - June 1992)

Type of Application	Total	Approved	Denied	Rejected
Administrative Appeals	(6)	3	3	
Use Variances	(4)	2	2	
Use/Area Variances	(4)	3	1	
Area Variances (Lot Size)	(4)	1	2	1
Area Variances (Setback)	(8)	8		
Area Variances (Frontage)	(1)	1		
Area Variances (Parking)	(1)	1		
Signage Variances	(2)	2		
Wetlands Special Exceptions	(11)	9	1	1
Home Occupation Exceptions	(11)	11		
	52	41	9	2

The ZBA heard a total of 24 variance requests (one less than last year). Four of these were for use variances, requesting permission to do something not normally allowed in the zoning district in which the applicant's property was located; the ZBA split 50:50, granting two of these requests and denying the other two. Four other applications were for combined use/area variances, where the applicant either not only wanted to change the use of the property but also needed permission to do so despite having inadequate lot size or else was asking for a dual-use variance without having sufficient acreage to support both uses; the ZBA granted three of these requests and denied the fourth. The remaining variance requests were simple area requests, where the applicant wanted to do something that normally requires property attributes that the applicant(s) did not have. Four of these were for inadequate lot size; the ZBA granted one, denied two, and rejected the other as an

unnecessary request, returning the applicant's fees. Eight were initiated because of inadequate setback or a need to infringe into the required setback area for construction of a house, an addition, or an accessory building; many of these were requested because lending institutions were reluctant to grant mortgages on old homes now discovered to have been built too close to the lotlines; the ZBA granted all eight requests. Another was to allow a home to be built on an old lot with inadequate frontage; the ZBA granted this request as the result of a clearly implied warning by a Superior Court judge that he would reverse a denial. Another request asked for smaller parking space dimensions than required; the ZBA granted that request. The Board was also asked to allow two sign variances authorizing larger signage than normally allowed (for Sam's Club and the Wal-Mart store); the ZBA granted both requests.

The Board received 11 requests for Wetland Special Exceptions (five more than last year) and granted all 11. The reason for this high approval rate, as noted during the past few years, is believed to be that inadequate applications are being weeded out and discouraged by preceding examinations from the Hudson Conservation Commission, the Hudson Planning Board, and the Hillsborough County Conservation Service, along with the State Wetlands Board and on some occasions the U.S. Army Corps of Engineers, prior to reaching the ZBA.

In addition, the ZBA processed 11 Home Occupation Special Exception applications (again five more than last year) from residents who wanted to run a sideline business in their home. These consisted of requests to run home day-care operations, part-time hair salons, massage parlors, photography duplication, and even a special kind of coffee service. The ZBA approved all 11 applications.

The ZBA suffered from a resignation this year when Ernie Donaruma had to resign after winning a seat on the Town Council, as the Town Charter did not allow councilors to hold appointed positions. [Since his position had not been filled during the short "rump" Council term, however, the Board of Selectmen reappointed Ernie to his old seat shortly after the end of this reporting period.] The Board also welcomed a new alternate, Mr. Frank Carr, who was appointed to fill the remainder of a term vacated by the "promotion" of Charles Brackett to a full membership last year.

Besides attending the regular fourth-Thursday evening meetings (as well as occasional second-Thursday meetings to reduce application logjams and also a couple Saturday meetings to accommodate some applicant's special needs), members of the ZBA attended a series of New Hampshire Municipal Association law seminars held in Concord and Manchester, conservation seminars sponsored by the Hillsborough County Conservation Commission and the Beaver Brook Association, and lectures sponsored by the Nashua Regional Planning Commission, as well as participating in sitewalks and a joint meeting with the Hudson Planning Board.

In addition, some ZBA members served on the Hudson Sounding Board to work on the inprocess revision of the Hudson Zoning Ordinance, as well as attending Planning Board workshops associated with that same ongoing operation. This revision of the Zoning Ordinance has been a long process, which began with a draft

prepared by the Town Planner's office in 1990. The Hudson Planning Board and interested citizens revised that version through a series of workshop sessions to produce a 1991 Planning Board draft. The Hudson Sounding Board then spent almost a year going over that draft, line by line and word by word, to produce the 1992 Sounding Board draft. The Planning Board currently is going through that latest version and hopes to have something ready for the voters by next spring. The ZBA is firmly in agreement that a revision is needed: Hudson's Zoning Ordinance was created in 1942 and has been amended some two dozen times in the intervening 50 years, but those changes generally have been in the way of patchwork alterations addressing specific problems, while Hudson has changed from a small farming town to a mostly developed residential community. An attempt to revise the Zoning Ordinance in 1981 failed because of a foolish misunderstanding promoted by people whose interests were benefited by keeping the old ordinance in place: thousands of hours of work were discarded because religious leaders preached (erroneously) that the proposed ordinance would prevent churchgoers from parking in the street on Sunday morning. We sincerely hope that next year's citizens will be better informed.

It should be noted that the ZBA could not function as efficiently as it does without the constant effort and support being provided by the Zoning Administrator, Mrs. Susan Snide, and her secretary, Mrs. Loretta Setzer. These are the people in the front lines, and Hudson has been fortunate to have both of them on its staff. Those of us who remember how much more work and stress it was for the volunteers in the old days are eternally grateful for their presence.

Respectfully submitted,

J. Bradford Seabury, Chairman  
Zoning Board of Adjustment

## MONIES PAID FISCAL YEAR 1991 - 1992

A-1 Security	1,001.85	American Speedy Printing	3,724.50
Aaos	26.95	American Tape	285.00
Abbott Inn Assoc Inc	12,447.01	Amherst Equipment Corp.	210.93
Abbott, John	62.00	Amsterdam Printing	258.78
Abdulmassih, Antoine & Ruth	379.92	Anacomp	12.80
A-Copy	1,084.61	Anco Engraved Signs & Stamps	31.50
Access International	2,000.00	Anderson, Carl & Helga	68.04
Accurate Printing Inc.	30.00	Anderson, Wayne	50.00
Ackerman, Robert & Drinette	175.19	Angell, Lydia W.	1,332.07
Action Graphics	5,869.25	Anger, Carla	45.50
ADP of New England	5,437.81	Anger Welding & Fabricating	2,999.16
Admins Inc.	6,862.50	Anton Enterprises	965.39
Elaine Adams	14.32	Apple Wiper & Supply Co. Inc.	41.00
Advanced Maintenance Products	311.10	Arnold, Delores	123.53
Airex Corporation	182.94	Arrow Storage	1,760.00
Agora, Inc.	59.00	Arseneault, William	600.00
A.J. Cameron Sod Farms, Inc.	7,490.00	The Asphalt Institute	130.00
A.J. Site & Pipe Inc.	550.00	Associated Public Safety Comm	55.00
Ake, Lea	270.57	Assoc. of American Railroads	419.00
Ake, Lea - Flex Plan	140.00	Astro Auto Connection	79.00
Alco Equipment Inc.	1,634.59	Atlantic Tracy, Inc.	81.68
Alert -All Corp.	191.33	AT & T	4,730.50
Alexander Battery Co. East	571.04	AT & T Universal Card	149.80
Alexanders Shop 'N Save	2,617.41	Aubco Corp.	1,545.92
Alfax Wholesale Furniture	55.00	Audubon Society of N.H.	107.00
Jay Allison	15.00	Avery, Ruth	1,197.11
Allison, John	106.40	Avitar Assoc. of N.E., Inc.	121,619.68
Alsac/St. Judes	255.00	Aubco Corp.	365.47
Altman, Gary D.	1,645.00	B & C Glass, Inc.	168.00
Alvirne Alumni Association	86.00	B & D Lamothe	10,146.70
American Appraisal Assoc	6,000.00	B & D Land Development	8,807.14
American Arbitration Assoc.	500.00	B & S Locksmiths, Inc.	126.81
American Assoc of State	41.50	BIA	65.00
American Association of Code	25.00	Bailey Distributing	1,554.43
American Auto Seat Cover Inc.	375.00	Bain Pest Control Service	185.00
American Bar Association	90.85	B-B Chain Company	1,960.20
American Coalition For Traffic	30.00	Baggo	162.00
American Data	850.00	Bailey, Patricia - Flex	84.48
American Planning Association	1,019.08	Bailey Distributing	410.74
American Planning Association	115.00	Baker, Nathan & Annie	603.21
Apco, AFC Inc.	405.00	Bailey, Patti	411.20
Apco	45.00	Bakios, Anthony & Claudia	87.31
American Legion Post No.48	1,200.00	Bancboston Mortgage Corp.	1,706.52
American LaFrance/Kersey	141.15	Bank East	232,900.00
American Public Health Assoc	160.00	Bank East	55,415.13
Arnold, Delores	50.00	Bank of New Hampshire	498.00
American Public Works Assoc.	701.25	Banks Chevrolet	63,874.18
American Red Cross	770.00	Banner Systems	2,219.50
American Security Educators	196.90	Bannerama	84.50
American Society of Civil Eng	252.00	Bannerman Sign & Flag	135.00

## MONIES PAID

### FISCAL YEAR 1991 - 1992

Barclays American Mortgage Co.	907.39	Boyer Associates	361.37
Barlo Screengraphics	2,294.20	Boyer's Auto Body	2,141.55
Barnes, Doreen	7.00	Boyle, Richard	60.65
Barnes, William	420.00	Boyle, Richard & Mary	732.20
Barrett, Kenneth	71.20	Brady Business Forms, Inc.	1,976.00
Barry, Carol	25.00	Bradlees Corporation	\$999.20
Barry, John & Patricia	193.45	Breault, Daniel & Linda	37.02
Basilieri, Eugene & Catherine	197.65	Breault, George & Julia	464.93
Bates, Russel Jr. & Laureen	22.97	Brainard, Elsie	402.45
Bastille, Lucienne	265.03	Brel Associates	2,993.00
Baybanks Mortgage Corp	22.68	Brewer, John	275.00
Beaudry, Barbara J.	49.41	Brigham, Rick	50.00
Bedard, Janet	721.69	Brock, Stewart & Carol	13.48
Bedard, William	250.00	Brooks, David & Pearl	105.56
Bednar, John	23.50	Brookstone	133.94
Belanger, Normand & Julie Ann	657.40	Brown, Lillian	12.32
Beliveau, Gilbert Lauren	19.00	Brown Jr. Robert & Nancy	43.08
Bel-Nor Company Inc.	15.00	Browncor International	95.16
Beltronics, Inc.	271.48	Browning, Karen M.	134.76
Ben Franklin	379.78	Browas Agway	1,735.35
Benton, Steven	371.00	Brown's River Bindery Inc.	330.00
Benton, Stephen - Flex	221.59	Brox Concrete	116.00
Bernard Auto Parts, Inc.	868.13	Brox Development Corp.	134.04
Bernier, Carole	160.00	Brox Industries Inc.	57,831.10
Berube, Robert	1,363.91	Bruning	168.32
Bibeau, Jeanette	323.72	Bryne, John & Irene	165.53
Bill Cahill's Super Subs	227.18	Budget Car & Truck Rental	117.89
Bill's Guns & Gifts	66.50	Bud's Diesel Repair	7,293.25
Bisbing, Eddy	60.00	The Buffalo News	430.38
Blair, Stephen & Monica	67.38	Bujnowski, Walter & Doris	137.22
Blake, Brian	100.00	Burbank, Omer	33.33
Blauer	148.00	Burke, Dennis K. Inc.	430.69
Blue Star Glass Company	1,126.46	Burlington Free Press	340.92
Board of Bar Overseers	25.00	Burnell, Walter & Ruth	103.31
Bob's Pizza	860.00	Burns, Bryant, Hinchey, Cox &	555.45
Boca	400.00	Burns Hill Road Trust	60.65
Boisvert, Priscilla	104.98	Burton, Barbara	28.40
Bomar	192.31	Business & Industry Assoc. Of	65.00
Border Area Mutual Aid Assoc.	25.00	Business Records Corp - East	600.00
Boston Coupling Co., Inc.	1,256.43	Butterworth Equity Publishing	1,225.85
Boston Five Cents Savings Ban	627.06	Butterworth	1,090.31
Boston Globe	649.60	Buxton, Susan	28.40
Boston & Maine RR	225.00	C. G. Edwards & Co., Inc.	110.95
Bouchard, Marcel	9.08	Cadalyst	59.00
Boucher, Claudia	456.00	Cairns & Brother, Inc	2,535.37
Bougie, Rita	8.50	Calaiva, Rosalyn	51.27
Bouley, Yvonne	27.47	The Cambridge Institute	125.00
Boundtree	4,998.56	Cameraland	432.60
Boutin & Solomon Prof. Assoc.	20.00	Campbell Services Inc.	74.95
Bowest Corporation	1,024.42	Canobie Lake Park	2,010.00

## MONIES PAID FISCAL YEAR 1991 - 1992

Canterbury Apartments	50.00	Clark Bros. Masonry, Inc	2,535.00
Cantin, Joseph & Denise	343.64	Clark, Russell	1,275.00
Cardiovascular Associates	515.69	Russell Clark	50.00
Capital Concrete Products	10,305.82	Clarke, Donald	150.00
Capital Offset Company Inc.	2,457.73	Claveau, Thomas	489.81
Capitol Drilling & Blasting I	13,664.10	Clegg, Robert & Orrin	110.06
Capitol Eye Of N.H.	406.25	Clements, Warren	94.20
Capitol Plumbing & Htg Supply	162.50	Clermont, Harriet	66.74
Capone, Paul & Sheila	8.35	Cleveland, Waters & Bass PA	48,318.75
Carbone, James & Eric	62.89	Clifford Of Vermont	2,162.10
Career Track Seminars	198.00	Cohen, Charlotte & Smith	7.20
Carlone, Carol	45.00	Closs, William Jr.	1,126.00
Carlson, Carl	220.00	Colby Jr., George &	4.53
Carlucci, Anthony	97.38	Cole, William	23.50
Carney, Gloria	10.00	Collisaw Electric	1,301.25
Carrier, Gerald-Flex Plan	505.12	Colonial Medical Supply, Inc.	202.50
Carrier, Gerald-Flex Plan	2,812.00	Combat Corp	119,784.08
Carter, Lena	94.66	Communication Supplies	2,855.55
Carter, Neal	543.55	Community Council Of Nashua	4,371.00
Carteret Savings Bank	822.94	Compensation Funds of N.H.	94,379.86
Cash-Callahan & Company Inc	134.45	Computer Servnet	310.00
Caseley, Clifford & Maureen	35.66	The Computersmith, Inc.	6,094.85
Cassalia, David & Ruth	94.33	Concord Coach Lines, Inc.	105.00
Castleton	180.00	Concord Press	199.32
Catholic Medical Center	75.00	Concrete Systems, Inc.	11,130.00
Cavanaugh Tocci Associates	3,790.99	Connecticut General Life	11,545.99
Cellular One	167.79	Connecticut Mutual Life Ins.	251.00
Center For Urban Policy	57.45	Conncticut National Bank	136,265.60
Central Equipment Company	923.07	Connie's Country Kitchen	159.80
Certified	147.56	Connors, James & Cameron	67.38
Cet Technology Co.	53.39	Consolidated Utility	4,106.62
Chagnon Lumber Company	2,199.37	Contel Cellular Inc	3,201.79
Chantal, Ronald	320.00	Continental Paving	4,528.22
Charbonneau, Claude	941.35	Conway Associates Inc.	7,956.62
Chelmsford Traffic Markings	1,500.00	Conway Office Prods., Inc.	7,626.88
Champion Map	478.00	Coppin, Paul	496.99
Chaplain Robert Cornelius	50.00	Cordeau, Ray	12.62
Charest, Leon & Lorraine	83.10	Corosa, Vito & Sophie	80.86
Charlene's Flower & Gift Shop	350.75	Cornerstone Bank	21.02
Charles D. Howard, M.D.	80.00	Corriveau Enterprises, Inc	940.00
Charron-Kamin	128.02	Corriveau-Routhier Inc.	2,460.75
Chemserve Co., Inc.	24,826.,80	Costello, Lomasney, & Denapol	91,309.31
Chesnulevich, Harry & Dorothy	47.16	Cote, Henry & Marie	1,569.28
Chess Business Forms	98.00	Country Kitchen/Lepage	28.44
Chockette, Diane	30.00	Countryside Animal Hospital	119.00
Christman, Richard	67.38	Cousineau, Christopher	5.00
Citicorp Mortgage Inc.	1,256.00	Craftsmen Press	399.50
Citicorp Mortgage Corp.	481.63	Credit Bureau Services Of NH	156.10
Claire Smith Revocable Trust	112.30	Cricone, Peter	925.00
Clark Boardman Callaghan	682.59	Crimtec Corporation	16,249.00



**MONIES PAID**  
**FISCAL YEAR 1991 - 1992**

Crook, Robert & Leslie	11.23	Double Discount Auto Parts	384.31
Croteau Photography	42.00	Downtowner/Nelson	350.00
Crown Service System	1,883.40	Dr Stone Jewelry & Watch Clin	120.00
Cummings, John & Mary	1,270.55	The Drawing Board	107.20
Cummins-Allison Corp.	220.00	Drescher, William R.	755.00
Cummins North Atlantic, Inc.	65.76	Drovin, Shirley	300.00
Cyrus, George & Linda	150.49	Dube & Cabral	1,101.00
D & C Associates	8,962.99	Dube Associates	8,606.70
DM Printing Service Inc	224.00	Dube Associates	6,792.00
DSM VCR Repair	150.00	Dube, Normand, Doris &	56.38
DRG Automotive Machine Shop	85.00	Dube Steve	257.00
Dillion, Gary	209.80	Dubowik, Theresa - Treasurer	763,456.06
Daddy's Junky Music Store	489.94	Ducharme, Walter Jr	8,950.63
Daigle, Robert & Elna	40.43	Ducharme, Walter Sr., Eva &	283.57
Dalton, Robert & Elaine	20.21	Dufault, Susan	200.20
Danfor Fire & Safety	334.60	Dumont, Leo R.	1,032.67
Daniel Webster College	405.00	Dumont, Richard	962.67
Daniel Webster Council	300.00	Ducanson, Dan	345.00
Dargahi, Hossein	24.70	Dunn, Eugene & Eleanor	19.32
Marie Davis	47.33	Dupage County Regional	20.00
Davis, Paul & Ann	770.50	Durand, Robert & Sally	543.35
Day-Timers, Inc.	28.38	Dyer, Lawrence	2,554.32
Deco, Inc.	1,516.55	Dyna Med	1,455.00
Dearborn's Electric	3,938.44	Earlson Industrial Corp.	24.95
Deco, Inc.	3,900.85	Eastern Bank	1,450.50
Decoteau, Armond	133.15	Eastern Minerals	56,106.79
Defilipro, Richard &	238.08	Eastern Propane Gas	91.77
Dependable Lock Service	10.00	Eastern Specialty Products	850.40
Desmarais, Constance	1,438.00	Edwards, Richard & Mary	235.83
Desmarais, John	132.00	Elan Publishing Company	25.83
Despres, Marian	38.18	Elmakiss, Ariana	25.00
Desrosiers Realty Trust	901.29	Elek-Tek	390.19
Devine, Mark	365.65	Electric Light Company	62,411.00
Dicola, Michael	4,779.52	Electrolux	32.45
Dictaphone Corporation	3,658.18	Elliot, Bruce & Deborah	157.22
Dictaphone Corporation	4,199.01	Elliott Hospital	95.00
Digital Equipment Corp.	33,347.84	Emergency Warning System of N	8,352.48
Dillon, Gary	187.00	Empire Generator Corp.	391.00
Dinsmoor, Donna	106.00	Energy North	1,674.13
Dion, Marguerite	532.30	Energy North Propane	5,327.24
Dion, Wayne	485.14	Energy North Gas, Inc.	8,499.23
Dionne, Arthur	6,014.00	Enterprise Bank & Trust Co	31.60
Diprizio International	1,686.07	Environmental Law Institute	15.00
Distinctive Detailing	485.00	Equity Publishing Co.	148.00
Dobens, Susan	395.00	Erb, Leslie & Margaret	128.29
Dock Hardware & Float Distrib	265.38	Erickson Construction Co, Inc	9.08
Donahue Brothers, Inc.	496.85	Ermer Oil Co.	118.35
Donovan, James & Dawn	184.17	Ervin & Associates Inc.	16.31
Donovan Spring Co., Inc.	1,219.77	Esty, Marie	51.17
Donovan Equipment Co. Inc.	648.67	Etchtone Properties	12,151.83

## MONIES PAID

### FISCAL YEAR 1991 - 1992

Ethier, Richard	1,847.00	Gecc/Home Depot	76.52
Everett J. Prescott, Inc.	9,646.10	G E Capital Mortgage Svcs	1,276.85
FPK Investigations	2,519.30	G E Capital Mortgage Services	96.58
Factory Direct Furniture	417.33	G. Neil Companies	32.92
Factory Mutual Engineering	40.00	Gagnon Furniture	362.44
Fairgrieve Corporation	99.18	Gagnon, Joseph & Anne	21.20
Farar, Milton	88.60	Gallant, Jamie & Linda	197.16
Farrell, Christopher & Donna	51.66	Gannett Rochester Newspaper	1,058.40
Fauvel, Leo	335.00	Gannino, Alfred & Shena	96.58
Fazio Enterprises Inc.	900.00	Gannon, Stephen & Laura	15.72
F.B. Hale	11,244.73	Garrison Assoc of Hudson Inc	51,607.36
Howard P. Fairfield, Inc.	12,479.98	Gate City Fence Co., Inc.	3,660.00
Federal Express Corporation	195.50	Gate City Glass	95.00
Federal Surplus Property	40.00	Gate City Provisions	243.36
Felber, Hazel	76.48	Gates, Lillian	6.74
Fellows, Virginia	150.00	Gateway Family Health Center	3,795.00
Ferreira, Lilian	15.72	Gateway Heating	389.25
F.I.O.A.N.H.	222.95	Gauthier, Glenn	81.80
The Fire Barn	6,012.81	Gauthier, Theresa	195.40
Fire Chief	52.00	Gavin, James Jr. & Charlotte	20.00
The Fire & Rescue Institute	869.00	Geehan, Martin & Diane	60.64
Fire Hooks Unlimited Inc	550.07	Gendron, Richard	2,758.01
Firehouse	21.97	General Code Publishers	5,680.70
First Eastern Mortgage Corp.	685.62	Geoenvironmental, Inc.	71,414.52
First Essex Savings Bank	126.00	George Abbott Trustee	1,388.01
First New Hampshire Bank	400,431.92	George H. Brown	500.00
Firsdt NH Bank, N.A.	1,418.40	Gendron, Richard	241.99
First New Hampshire Banks	8,028.00	Germain, Roy	62.00
First NH Bank	760.45	Gibson, Richard	60.65
First N.H. Mortgage Corp.	2,694.20	Gilbert, Paul & Kimberly	51.43
Fire Tech * Safety Of N.E.	110.00	Giffen, Kenneth & Carol	653.59
Five Star Construction	3,947.08	Gingras, Raymond & Margaret	112.30
Jan Flahive	24.23	Giguere, Cynthia	128.02
Flanders, Edward & Claire	139.04	Gilchrist Metal Fabricating	27.60
Floor Decor	3,000.00	Glendale Homes	45.40
Flowers On The Hill	135.00	Global	451.11
Foley-Belsaw Co.	29.69	Glynn, Alan & Debralee	137.00
Fortin, Roger & Mary	60.95	Gold Seal	170.00
Foster Graphics Corp.	34.36	Golden Rule Creations	497.00
Francoeur Bros., Inc.	50.00	Goldthwaite, David & Andrea	134.76
Francoeur, Gary	2,072.00	Goodyear Auto Service Center	662.40
James Francoeur	1,865.00	Gorman, Gerald	190.80
Fraser, Gayle	240.00	Gorveatt, Flyod	1,767.00
Fraser, Henry	50.72	Gospodarek, Michael	630.21
Fred Fuller Oil Co.	15,111.98	Gospodarek, Michael - Flex	2,825.00
Freddie's Transmission Svc.	1,149.67	Gosselin, Jean & Gabrielle	553.99
The French Agency, Inc.	2,457.00	Gosselins Pharmacy	2,046.76
Frenchy's Cement Ornaments	500.00	Gould, Judy	59.00
Gasb	30.00	Goulet, Paul & Diane	112.30
Gasb	105.00	Government Finance Officers	280.45

**MONIES PAID**  
**FISCAL YEAR 1991 - 1992**

Government Leasing	2,396.88	Harris Equipment Repair Svc	340.00
Goyette, Meri	1,150.00	A.H. Harris & Sons, Inc	2,349.00
Grainger, Michael	100.00	Hartley, William	291.02
W.W. Grainger, Inc.	1,298.01	Healthsource NH	12,196.76
Granite State Designers &	110.00	Health Stop	80.00
Granite State Sealcoating Co.	125.00	Hebert, Earl	13.48
Granite State Snack Foods, In	300.00	Heffernan, Inc.	5,563.00
Granite State Stamps, Inc.	151.16	Herin, Matthew & Maura	15.72
Grappone Truck Center	3,667.56	Heiser, Stetson	250.00
Graves, Melvin	5.27	Henrich, George	67.38
Grayden, David	45.00	Henry & Sons Poultry Co Inc	13.27
Green-Key Horticultural	490.00	Heritage Estates	476.00
The Green Machine, Inc.	1,155.00	Hess Communication Svcs	2,700.00
Greene DMD, David	300.93	Higgins, John	1,145.00
Greerco Corporation	671.83	Hetzer, James	170.00
Grenke, Edward & Joan	1,364.09	Higgins, Richard	787.50
Greenwood, Dennis	500.00	Hill, John & Aldine	123.53
Griffen, Kathy	99.98	Hillco, Inc.	5,833.71
Griffin, Frank J.	471.66	Hillsborough County Superior	544.50
Griffin, Timothy &	1,403.91	Hillsborough County Registry	14.29
Grigas, Barbara	163.96	Hillsborough County Sheriff	133.00
Grinnell & Bureau	6,394.00	Hillsborough Cnty. Treasurer	1,829,813.70
Grossman's 113	14.24	Hillsborough County Treasurer	7,459.77
Guay, David & Victoria	208.88	Hills Memorial Library	111,052.53
Guilbault, Randy	154.97	Hilltop Chevrolet	16,990.64
Guild, Douglas	26.96	Hiltz, Charles	79.00
Guill, James	120.00	Hinckley, Robert & Jennifer	58.39
Renu Gupta	3,172.00	Hines Products Corp	535.00
Guerette, Arthur & Anita	21.92	Hirsch, Jeffery	901.99
Guill, Charles & Jeannette	341.40	The Hitchcock Clinic	180.00
Guyette, Catherine	133.95	Hobbs' Carburator Shop	160.00
H A T Enterprises Inc	864.70	Hogan, Shawn	957.35
HCI/Craftsmen	18.00	Hohensee, John R.	521.41
Hadyk, Gordon	110.05	Holm, Ragnvald & Monica	40.43
Haggerty, Kevin & Lisa	97.31	Holt, Donald	960.00
Hall Co., J. Lawrence	320.00	Holton, Roy	256.04
Hamblett & Kerrigan Prof. Ass	14,075.99	Holzer, Mathias & Frieda	96.58
Hamdan, Wanda Y.	2,743.56	Home Depot	295.90
Hamilton, Barbara	579.95	Home Health & Hospice Care	15,474.00
Hamm, Carleton &	4,941.49	Homes By Paradise	4,000.00
Hammar And Sons	870.00	Homestead Press	288.47
Hammar Company	863.26	Honeywell Protection Svcs.	3,581.00
Hampson, Benjamin & Angela	76.36	Hook, Richard & Jean	1,694.41
Hankins, James & Leona	924.52	Hooksett Vinyl, Inc.	5,780.00
Hansen, Todd	114.50	Hoover, Dennis	123.53
Hansen, Todd M.	76.00	Horizon Realty Trust	1,839.55
Hartford Courant	330.00	Howard, Richard & Patricia	184.17
Harold Esty Lumber, Inc.	527.00	Howe, Robert	13.47
Harrington, Patrick	242.57	Howell, Eugene & Gretta	8.00
Harris, Charles Jr.	143.74	Hsiao, Grace	1,142.00

## MONIES PAID

### FISCAL YEAR 1991 - 1992

Hubert, Margaret	393.76	Interwest Mortgage Corp.	822.94
Hudacek, Annabelle	24.70	Intuit	29.95
Hudson Alignment, Inc.	723.60	Iozzo, Joseph & Gina	101.07
Hudson Animal Hospital	450.50	ISCO, Inc.	492.00
Hudson Chamber Of Commerce	2,500.00	I S F S I	38.50
Hudson Fortnightly	64.50	ITAC Systems, Inc.	205.50
Hudson Lions Club	43.37	J.D. Plumbing & Heating Co.	534.00
Hudson-Litchfield News	16,243.00	J. J. Keller & Assoc. Inc	33.55
Hudson Minutemen	10,980.20	J. Lawrence Hall Co., Inc.	1,006.84
Hudson Mobile Estates	320.00	JMJ Transportation Techn Svc	17.65
Hudson Monuments	2,809.00	J. P. Chemical Company, Inc.	360.00
Hudson Motor Inn	800.00	J. S. Towing Connection	125.00
Hudson Park Associates	3,259.79	Jack Mettee, NHPA Treasurer	15.00
Hudson Paving Inc.	33,040.00	Jacques, Donald	563.00
Hudson Postmaster	16,258.00	Jamar Technologies, Inc.	232.58
Hudson Quarry	443.00	Jarret, Denise	440.00
Hudson Realty	220.00	Jasper Corp.	600.00
Hudson Realty Trust	3,045.36	Jatkwicz, Morgan	145.99
Hudson Rental Store	135.66	Jems	21.97
Hudson Sand & Gravel Co. Inc.	17.80	Jensen Tools, Inc.	485.20
Hudson Sewer Utility	1,027.86	Johnson & Dix	17,961.12
Hudson School District	1,440.00	Jiffy Lube	876.92
Hudson School District	14,918,507.00	John C. Healey	354.25
Hudson Sunoco	234.95	Johnson & Dix Fuel Corp.	32,679.16
Hudson Task Force & Suicide	17,250.00	Jordan-Milton Machinery Inc.	351.40
Hudson Tire Mart Inc.	234.00	Joyce McCaffrey Realty	520.00
Hudson Town Clerk/Tax	2,085,116.30	Juliano, Michael & Lynne	349.81
Hudson Trophy Company	4,044.50	Julien, Kenneth	24.72
Hudson True Value Hardware	3,944.34	Kahn, Richard & Sherry	226.85
Human Kinetics Publishers	45.95	Kalil, Charles	334.00
Humane Society Of	380.00	Kar Products	523.03
Hussey, Peter & Debra	1,270.55	Kashulines, Robert	200.00
IACP	721.50	Katsiaticas, Maria	8.70
ICMA Retirement Trust-457	15,652.86	Kay's Realty Trust	26.02
ICMA	174.32	Kazi, Showkat & Marisa	121.28
INMAC	1222.26	Kearns Technical Services	467.50
ICMA	963.55	Keleher, Virginia & Albert	178.54
IPS Associates	480.00	Kelly Family Trust, James F	20.30
Ideal Business Machines Inc	48.50	Kelley Company	4,895.32
The Ident-Kit Co., Inc.	408.00	Kearns Tech Service	795.50
Impact Medical Corp.	58.90	Kemco	553.46
Independent Testing Labs	977.50	Kendall Home & Lawn Equipment	12.95
Industrial Scientific Corp	2,789.50	Keye Productivity Center	625.00
Information Services, Inc.	5,354.32	Kierstead, Russell	220.00
Inherit New Hampshire, Inc.	70.00	Kimball Chase Co Inc	1,023.05
INMAC	1,081.47	Kimberly Electronics	7,855.00
INMAC	1,012.98	Kirpatrick, Sandra	22.46
Internal Revenue Service	371.47	Kleiner, Leo & Dorothy	112.30
Int'l Assoc. Of Fire Chiefs	25.00	The Knox Company	19.50
Int'l Society Of Fire	60.00	Konis Corporation	20.00

## MONIES PAID FISCAL YEAR 1991 - 1992

Kustom Signals Inc.	82.74	Liscar, Robert & Tallulah	44.92
L.E. Muran Co.	3,297.21	Lizotte, Ronald & Carol	123.53
LHS Associates, Inc	1,092.75	Local 3154	66.50
L. J. Divalpa, Inc.	5,018.76	Local Government Commission	27.50
L.J.M. Service Inc.	187.95	Locke, Barbara	17.87
L & L Amusements	510.00	Locke Office Products, Inc.	14,954.94
L & M Computers	256.25	Londonderry Basketball Club	180.00
Lab Safety Supply Inc	103.51	Lou Athanas Youth Basketball	200.00
Lachance, Martha	450.00	Loughran, Kathie	65.14
Lafontaine, Louis &	50.71	Lovejoy Construction	2,527.27
Laforge, Phillip	20.21	Lovejoy, Jeffrey	8.82
Laine, Patricia-Flex	2,040.00	Lowell Electric	211.15
Laine, Virginia	15.31	Log-Con Supply Associates	356.77
Lambert, Albert & Jeanne	399.76	Londonderry Bowling Center	211.00
Lambert, Emma	114.55	Lovejoy Construction	9.08
Lamper, Christina	42.35	Lowell Cooperative Bank	31.20
Lamper, Christina-Flex Plan	608.88	Lowell Electrical Supply	62.84
Lancaster, Sandra	700.00	Lowell Oral Surgery Assoc Inc	404.00
Landry, John & Elaine	107.81	Lumbertown	117.06
Landry, Robert & Grace	55.91	Lussier, Gerald	20.00
La Tulippes Dairy	38.74	Lynde, Joan C	4.49
Lavoie, Bernice	453.69	Lynn Ladder Co.	203.48
Lavoie, Pam	4.65	Lynn Peavey Company	154.05
Law Enforcement News	18.00	M.B. Maintenance Inc	146.00
Law Enforcement Supply Inc	68.00	MGM Equipment, Inc.	2,254.66
Lawton's Highland Trees	5.00	MJD Enterprises	477.00
The Lawyers Diary & Manual	32.00	M & M Electrical Supply Co	281.17
Lawyers Weekly Publications	210.00	M & N Sports	2,538.65
Leboeuf, Gerard & Lorette	51.16	Mabardy, Elizabeth	11.23
Lechmere	459.98	MacDuffie Petroleum Products	50.00
Leclair, Ehtelyn	3,710.34	MacFarlane, Mary	761.39
Ledoux, Armand	318.93	MacLean Hunter Market Report	331.50
Ledoux, Martha	48.50	MacMulkin Chevrolet	18,620.34
Lee	1,336.21	Madigan, Edward	84.15
Lee, Charles & Blanchard	119.03	Magson Of Northern New England	694.25
Leighton A. White, Inc.	2,500.00	Maine Surveyors Service	150.68
Lemire, George	21.56	Maloney, Basil	54.56
Lepage Bakeries	53.16	Manchester Fire Prevention Co	50.00
Lessard Bus Company	645.00	Manchester Security Service Inc	5,720.00
Letn	4,656.00	Manning, Donald & Sandra	1,644.72
Lessard Bus Company	1,250.00	Marc Electric	363.25
Levesque, Evelyn	112.50	Marcel Dekker, Inc.	50.25
Levesque, Jeffrey	27.50	Marion Office Equipment Inc	1,808.81
Liant Software Corporation	825.50	Market Basket	6,987.22
Liberfarb, Steven & Cynthia	375.09	Marshall, Richard-Flex	423.00
Liberty International Trucks	950.92	Marshall, Richard	383.00
Lifeguard Systems Inc.	2,500.00	Marshall & Swift	120.95
Lind, Peter & Nicole	238.07	Martha's Exchange	1,000.00
Linden Sales Incorporated	1,055.00	Masi Plumbing & Heating Inc.	24.61
Lionel's Wheel Alignment, Inc	244.50	Chief Brian Mason	223.50

## MONIES PAID

### FISCAL YEAR 1991 - 1992

Mass Gas & Electric	1,315.58	Morgan, Richard & Blanche	206.63
Masten, Irene	100.00	Morgan Trustee, Thomas	81.73
Matrix Medical Inc.	109.37	Morin, David	62.00
Matthew Thornton Health Plan	107,984.23	Morin, Duane Flex Plan	382.00
Maynard & Paquette, Inc.	2,065.45	Moriarty, Sean	5,909.24
Mazzola, Paul & Susan	14.55	Morris Office	99.00
McCarthy, Helen L.	484.95	Morrsey, Walter	72.61
McCrary, Donald	22.38	Mortgage Commitments, Inc.	386.31
McDonald's	307.29	Moses, Robert J. Attorney	10.00
McIntyre, James & Betsy	280.75	Motor	34.00
McKay, Richard	26.95	Motor Service & Supply Inc	1,321.72
McKenna, Kenneth & Jacqueline	40.00	Motorola Inc.	11,175.15
McManus & Dolan, P.A.	67.50	Movsesian, Anthony	4.49
Medical Instruments Co., Inc.	114.06	Municipal Awards Company	142.00
McKenney Henry & Gloria	216.29	NCR Corporation	3,375.76
Meads, Beatrice	154.97	NFS Savings Bank	1,738.00
McNeil, Don	294.75	N.H.A.A.O.	40.00
Meier, Nancy	24.75	N.H.A.A.O.	20.00
Meineke Muffler	479.42	Nnecapa	165.00
Medical Products	102.96	Nadeau, Emery &	485.22
Medtronic/Andover Medical	164.62	Nadeau, Philip & Wendi	573.69
Meg's Co.	287.56	Nan King Restaurant	29.00
Mello, Raymond	1,484.00	Nash, O. Peter	71.80
Mello, Ronald	379.41	Nashua Auto Co. Inc.	100.80
Memories Restaurant	3,385.38	Nashua, City Of	1,756.90
Merrimack River Outfitters	5.50	Nashua, City Of	363,575.00
Merrimack Valley Auto Theft	15.00	Nashua District Court	30.00
Merrimack Valley Babe Ruth	4,217.47	Nash Family Investment Prop	912.57
Merrimack Youth Association	280.00	Nash Family Investment	3,629.52
Metromedia Paging Services	2,149.15	Nashua Farmers' Exchange	889.99
Michie Corporation	1,908.00	Nashua Federal Savings Bank	5,941.35
Mike's Custom Canvas	25.00	Nashua Federal Savings Bank	984.04
Mildred M. Fuller Heirs	8.98	Nashua Fire Dept.	54.17
Milford Community Athletic	55.00	Nashua Glass	117.40
Miller, Harold	375.00	Nashua Lumber Company Inc	39.90
Mills, James	11.50	Nashua Medical Group	70.04
Minuteman Press	522.87	Nashua Memorial Hospital	109.00
Mill Steel Co.	102.00	Nashua Pulmonary Medical Asso	183.00
Mister Nuts & Bolts	802.58	Nashua Radiator	1,050.00
Mitchell, Ada	51.20	Nashua Regional Planning Comm	18,172.40
Mitchell, John	301.00	Nashua Soup Kitchen & Shelter	5,000.00
Mitchel, Joseph	62.00	Nashua Transit System	11,592.00
Modern Janitorial Supply	355.70	Nashua Trust Company	41,020.00
Monadnock Mtn. Water Inc.	792.75	Nashua Trust Company	1,617.91
Monty, James	33.69	Nashua Wallpaper	803.72
Moody, Eric & Carolyn	28.71	Nassar Ford	112.79
Mooradian, Maureen	148.23	National Automobile Dealers	43.00
Moore Business Products	66.55	National Business Institute	108.00
Moore, Luann	2,700.00	National Chemsearch	392.02
Morey's Uniforms	6,033.75	National Conference Of State	357.50

## MONIES PAID FISCAL YEAR 1991 - 1992

National Crime Prevention Ins	300.00	NHMA Health Insurance Trust	10,237.33
National Info Data Center	34.90	NHMA Health Insurance Trust	28,484.02
The National Law Journal	88.00	NHMA Health Insurance Trust	347,557.32
National Fire Protection Asso.	270.00	NHMA Health Insurance Trust	14,258.52
National Fire Protection Asso.	2,130.15	NHMA Health Insurance Trust	61,228.74
National Registry Of Emergency	140.00	N.H./Northeast Credit Service	370.07
National Safety Council	322.86	N.H. Planners Association	55.00
National Seminars Group	396.00	N.H. Police Accreditation	25.00
Nimlo	826.00	NHMA Property-Liability	151,508.89
Nelson, Richard & Susan	2.25	N.H. Municipal Management Assoc.	180.00
Neptune Inc.	23,779.11	N.H. Public Health Assoc.	60.00
Neskey, Larry & Robyn	35.94	N.H. Resource Recovery Assoc.	613.48
New England Barricade	9,088.81	NH Retirement System-Employ	156,915.18
N. E. Building Code Assoc.	30.00	NH Retirement System-Fire	115,232.64
New England Business Svc. Inc.	188.25	NH Retirement System-Police	148,682.39
New England Camp & Supply	661.22	New Hampshire Rivers Campaign	16.00
New England Fire Equipment Co.	744.00	N.H. Safe & Lock Co., Inc.	65.00
N.E. Narcotic Enforcement	20.00	New Hampshire Safety Council	100.00
New England Paint	678.75	N.H. Society For Prevention	15.00
New England Power Co.	1,068.48	NH State Firemen's Assoc.	325.00
New England Real Estate	86.40	N.H. State Permanent Fire	40.00
New England Reptiles	50.00	N.H. Tax Collector's Assoc.	35.00
New England Science Center	339.00	N.H. Tax Collector's Assoc.	300.00
N,E. State GFOA 1991 Conferen	35.00	NH Tobacco Corporation	29.25
New England Tech Supply	1,767.49	N.H. Trial Lawyers Assoc.	125.00
New England Telephone	42,497.90	Newark Electronics	155.58
Mew England Tower Group	10,614.05	Nichols, Cecile	54.57
N.H. Amateur Softball Assoc.	240.00	Nigzus, James & Smith, Karen	26.82
NH Assoc. Of Chiefs Of Police	115.00	Normand Farms Development Co.	24,448.94
New Hampshire Association Of	683.00	Northeast Airgas, Inc.	1,760.31
NH Assoc. Of Fire Chiefs	180.00	North East Coal Co.	187.00
New Hampshire Auto Dealers	31.16	North Shore Music Theatre	575.00
New Hampshire Bar Assoc.	1,049.00	Northern Hydraulics Inc.	181.99
NH City & Town Clerks Assoc.	20.00	Northern Telecom, Inc.	525.90
New Hampshire College	50.00	Nosaj Disposables, Inc.	92.00
N.H. Local Welfare Admin. Assoc.	25.00	NSPE	92.00
N.H. Dept. Of Environ. Serv.	50.00	Nute, Lisa - Flex	296.60
N.H.D.O.A.	10.00	Nute, Lisa	1,000.00
NH Explosives & Machinery Cor	3,435.00	Nutting Jr., Frank	500.00
NH Energy Management	1,100.00	Nynex Business Info. System	240.00
N.H. Fire Standards & Train.	1,857.40	Occupational Health Svcs.	1,785.00
New Hampshire Good Roads Assoc.	20.00	Oce-Bruning, Inc.	456.08
N.H. Health Officers Assoc.	10.00	Office Dimensions	2,269.63
N.H. Gov't Finance Offic. Asso.	100.00	Office Furniture Centers	548.00
N.H. Industrial Suppliers	160.60	Office Of State Planning	115.00
New Hampshire Mailing Service	8,261.36	Ohanian, Peter & Donna	161.72
New Hampshire Municipal Assoc.	75.00	William A. Oleksak	100.30
New Hampshire Municipal Assoc.	7,410.16	One Hour Martinizing	4,532.10
N.H. Municipal Bond Bank	3,404.00	O'Neil, William & Maureen	29.20
NHMA Health Insurance Trust	3,431.00	Optronics, Inc.	13.75

## MONIES PAID FISCAL YEAR 1991 - 1992

Oracle Corporation	618.00	Pichie, Robert & Nancy	208.87
Orszagh, Elisa	94.60	Picture Perfect	4,241.24
Osgood's	23.63	Pike Industries Inc.	209,232.95
Osieki, Lucia	172.94	Pike Industries Inc.	16,483.21
Ossipee Mountain Electronics	223.20	Pike, Neil	87.00
Otova, Selcuk & Fatma	10.32	Ralph Pill Electrical Supply	1,415.99
Pc-Trans Software Dist. Svc	95.00	Pine Grove General Contractor	85.00
P. J. Equipment, Inc.	2,800.24	Pinet, Fred O.	9.98
Pace Membership Warehouse	525.43	Pioneer Lexington	1,272.28
Padgett-Thompson	198.00	Pioneer Standard Electronics	1,047.47
Palevicius, Joseph & Marija	6.64	Pitney Bowes Inc.	1,198.50
Palmer & Dodge	2,500.00	Pivorum, Broni & Anna	291.98
Pape, Debora & Brian	89.12	Plante, Mario & Denyse	29.14
Paquette, Gerald	16.16	Ploeger, Elizabeth	157.21
Paquin, Charles & Teresa	83.11	Point To Point	1,246.00
Park Construction Corporation	366,156.91	Pollock, Jean	27.76
Parker Publishing	24.95	Poseidon Air Systems	3,858.25
Parker, Ruth	4.63	Positive Promotions	193.53
Parkland Medical Center	75.00	Plodzick & Sanderson	21,425.00
Paskali, Doris	233.58	Portland Newspapers	219.66
Patrick, Arnold	395.00	Portsmouth Paper Co.	155.70
Patsos, Michael	83.10	Potomac Technology Inc.	7.60
PCI	40.00	Powerphone, Inc.	841.00
Pearls Tire Service Inc.	5,077.75	Powlowsky, Peter	157.22
Pearson, Ingrid & Theodore	56.15	Prentice Hall	274.80
Pease, William	376.94	Presentation Of Mary	178.50
Peck, Nickie	1,414.98	Preston, Edward	71.87
Pelham Diesel Service	669.15	Price, John & Joan	123.53
Pelham Truck Parts	1,216.88	Prieto, Alice	400.00
Pelletier, Cynthia	184.17	Prima	525.00
Penny Fence	5,142.31	The Print Factory	319.80
Penwell Books	97.36	Printing Enterprises, Inc.	104.56
Peripheral Systems Inc.	160.45	Professional Firefighters Of Hudson	167.00
Perley, Sally J.	75.00	Prolman, Mark	151.75
Perma-Line Corp. Of N.E.	1,291.70	Provencal, Reggie	318.35
Perreault & Bosivert, PC	1,317.57	Providence Journal Company	403.15
Personnel Law Update	98.00	Prudential Home Mortgage	2,918.68
Petcetera, Inc.	43.90	Pryzby, S. Robert	100.00
Peterborough Rec. Dept.	75.00	Pryor Resources, Inc.	297.00
Petralia, Richard & Susan	28.01	Psychotherapy Associates Inc.	1,350.00
Pets Care	14.08	Public Service Co. Of NH	109,133.62
Petty Cash - Chief Zarek	600.00	Public Service Co. Of NH	60,553.09
Petty Cash-Hudson Police Dept.	386.39	Quality Refreshment Service	2,094.10
Petty Cash-Scott Smith	1,394.20	Quantico Group Assoc. Inc.	590.00
Petty Cash-Hudson Fire Dept.	916.81	Quill Corporation	397.78
Phaneuf Press Inc.	3,408.50	Quinlan Publishing Co., Inc.	139.38
Phoebe, Coronis	11.23	R.B. Allen Company, Inc.	213.08
Physio-Control Corp.	2,568.00	R.B. Croteau Photography	224.00
Physmed	102.78	R.E. Erickson Co., Inc.	4,967.00
Piacenza, Edward & Janet	33.99	R and R Communications Inc.	1,921.15



## MONIES PAID FISCAL YEAR 1991 - 1992

R & S Carpet	132.22	Roussel, Yvonne	55.33
R.S.T. Reclaiming Co., Inc.	96.00	Royal Chemical Inc.	559.44
Raches, Stephen & Patricia	119.04	Roystan, Robert & Nadick	337.25
Radio Shack	647.91	Rudolph, Michelle	29.01
Raisanen Homes	24.56	Ruggles Mine	612.00
Ratigan, John	1,359.02	Rugh, David & Elaine	166.20
Ratigan, John - Flex Plan	65.00	Russ's Outdoor Power Equipment	592.30
R.C. Hazelton Co., Inc.	6,129.51	Ryder Student Transportation	4,572.40
Realty World/Sousa Assoc.	2,520.34	S.A.N. Promotions/Sport About	1,109.80
Rancourt Electric	30.00	SMS Systems Maintenance Svc.	2,316.00
Ralph's Truck World	725.00	Sreco - Flexible	70.00
Ray Smith's Repair Service	150.00	s. Ledoux Builders	215.00
Realty World	104.69	SPNHF	30.00
Recoll Management Corp.	1,258.78	S & S Arts & Crafts	729.07
Reed, Barry - Flex Plan	1,146.43	Safety-Kleen Corp.	401.80
Reed, Barry	105.04	St. Joseph Community Services	2,073.00
Reed Minerals	369.00	St. Kathryn Parish	1,000.00
Reichenbach, Paul	250.00	Salem Sportswear	775.32
The Reliable Corporation	93.48	Sales Guides Inc.	185.54
Respond First Aid Systems	53.35	Sapatis, Peter	5,223.75
Reuther, Thomas	22.46	St. Joseph Hospital	6,658.00
Reynolds, Michael - Flex	100.00	Salt Realty Trust	32.95
Reynolds, Mike	843.04	Samia, Leonard	1,918.08
Rhode Island Bar Association	90.00	Sam's Club	3,204.78
Rhode Island Repair Inc.	3,950.00	Sanel Auto Parts	3,332.36
Ricard, Normand & Antoinette	106.48	Sarris DMD, John	1,179.81
Rice, Donald	1,415.12	Sassak, David	526.50
Richard Grant Higgins	450.00	Sawicki, Mary	786.11
Richard Mechanical Co.	3,588.20	Schilling, Paul & Angela	31.44
Richardson, Timothy	62.00	Scot's Affordable Tree Svcs.	1,200.00
Ro-Brand Products, Inc.	712.21	The Scotsman Group	6,930.00
Roach, James & Monica	6.23	Scott Concrete Products, Inc.	600.00
Road Agent Association	20.00	Scott, Thomas & Linda	125.78
Robbins, Robert & Lucille	14.99	Scottie Industries	2,025.00
Rochester 100 Inc.	55.82	Scottsdale Insurance Co.	24,409.09
Roderick, Lawrence & Barbara	121.28	Seabury, Brad	55.89
The Rodgers Companies	5,018.76	Seamans	8,755.62
Rodgers, Gary	3,186.81	Sears	1,316.67
Rodgers, Gary	928.96	Secretary/Treasurer FBI/NA Of	20.00
Rodgers, George & Ella	473.77	Senesse, Ann	53.91
Rodgers, Phillip & Barbara	220.10	Serino, Arthur & Jean	344.31
Rodier, Maurice	2,075.00	Shah, Manoj	550.00
Rodier, Ron	240.00	Shaikh, Anver	250.00
Rodrick, Anthony	7.54	Shaw's Supermarkets	46.04
Rods Automotive	897.45	Shea, Donna	95.13
Rolfe, Hazel	79.41	Sheehan Pinney Bass & Green	35.00
Roller Kingdom	1,800.00	Shepard's/McGraw-Hill Inc.	419.20
Romanowski, Robert	87.60	Shepherd, Winifred	366.10
Ron's Lock & Security	159.50	Shepherd, Rita	345.00
Rottman, Michael & Nancy	478.39	Sheraton World Resort	587.40

## MONIES PAID FISCAL YEAR 1991 - 1992

Sheratons on Harbor Island	479.60	Standard Data	118.40
Sherwin-Williams	1,611.31	Stanley, Jodi	1,725.55
Sheridan Engineering Corp.	103.89	Stanley, Richard & Warren	284.59
Shooting Sports Supply	4,266.50	Staples Inc.	2,183.92
Shumsky, Steven	2,726.32	S & S Crafts	22.50
Shunaman, Leslie & Louise	4.68	Startreck 20000	639.04
Sigrams	3.02	State Chemical MFG.	411.79
Simard, Donald	2,550.00	State Of New Hampshire	240.00
Simunition Technologies	45.00	State Of New Hampshire	3,400.00
Simon & Schuster	122.38	State Of New Hampshire	32.00
Simplex Time Recorder	299.00	State Of New Hampshire	100.00
Sir Speedy Printing	186.00	State Of N.H.-U.C.	38.30
Sirchie Finger Print	835.38	State Street Bank & Trust	92.08
Sitex Inc.	160.00	State Street Bank & Trust Co.	378.10
Small Towns Institute	30.00	Statewide Communications	3,269.00
Smalley, Pauline	13.76	Steck, John, Laverne & Paul	22.37
Smith, Brenda	15.70	Stevens, George & Jacquelyn	112.30
Smith, David	1,074.62	Stevens, Richard	2,510.45
Smith, Donald	543.53	Stewart Travel Service, Inc.	426.50
Smith, Kenneth & Christopher	44.92	Stoffel Seals	371.00
Smith, Leonard & Clarke	327.92	Storch Associates	494.30
Smith, Linda	442.46	Stowell, Joseph & Jacqueline	26.95
Smith, Marilyn	27.25	Stratham Tire	1,615.02
Smith, Scott-Flex	1,200.00	Strawberry Oak Associates	350.00
Smith, Thomas	34.25	Stripe-A-Lot Traffic Line Co.	1,895.00
Smith's Plumbing & Heating	119.50	Stultz, Clayton & Hildreth	18.70
Snide, Susan	231.66	Suburban Auto	5,180.21
Snide, Susan-Flex Plan	257.00	Sullivan Jr., John B.	550.00
Snider, Fred	1,607.25	Sullivan, Kevin	20.00
Snowy Owl Inn	59.40	Sullivan, Marie	134.76
Snyder, Jeffrey & Cathleen	150.48	Sullivan & Sons Fence Co.	553.50
Soccer League	1,000.00	Sullivan, Thomas	541.00
Society For The Protection Of	38.00	Sullivan Tire Companies	8,091.71
Sojka, Alan	114.55	Sundstrom, Anne	400.00
Solari, William	280.00	Sundstrom, Joann	296.47
Soucy, Armand & Mary	160.61	Sunshine Development Inc	54.48
Soucy & Gagnon Family Dentist	16.38	Superintendent Of Documents	10.00
Souhegan Mutual Fire Aid	55.00	Supreme Court Reporter	70.00
Soule, Leslie, Zelin	13,934.93	Survivair	105.00
Sousa, Manuel & Kathleen	307.21	Swanson, Allen H.	5,040.00
South Central NH ASA	4,006.00	TCG Materials (N.Y.) Inc.	2,098.61
Southeastern Center	36.00	Taibi, Pete & Kimberly	157.00
Southern N.H. Water Co.	1,240.00	Takahashi, Lawrence	10.49
Southern N.H. Water Co.	761,931.13	Talty, Christopher & Debra	397.54
Southworth-Milton Inc.	8,174.01	Tamarack Tree Service	360.00
Sprague, Frank	300.00	Tamposi, Samuel	3,106.36
Speco-Emco-Csi	55.00	Tara Hyannis Hotel & Resort	307.00
Spooner, Roger	99.00	Tate Bros. Paving Co., Inc.	10,085.51
Sport-About Of Hudson/Nashua	7,113.33	Tate, Gordon	1,040.00
Stamm, Karl & Carol	100.00	Tate, Richard	27.95

## MONIES PAID FISCAL YEAR 1991 - 1992

Taylor, Rental	38.88	United Divers Inc.	42.30
Teachout, Vera	1,697.97	United Supply Inc.	51.72
Telecommunications Eng. Asso.	885.00	United Door Service	175.00
Teledyne	13,701.20	United States Postal Service	480.00
Telegram & Gazette	298.40	Universal Travel, Inc.	288.00
The Telegraph	7,157.20	University Conference Service	147.50
Tenneco Inc.	691.09	University of Massachusetts	70.00
Theberge, Cindy	10.99	University of New Hampshire	56.00
Therrien, Ernest	69.56	University Press of America	17.45
Thompson, David & Robert	390.10	Upton, Sanders & Smith	1,408.00
Thompson's Market	24.63	Utility Pipeline Services, Inc.	500.00
Thorn, Paul & Donna	1,695.73	Vanasse Hangen Brustlin, Inc	8,583.78
Tilsley, David	80.00	Vantech Saftyline	273.08
Timberland Machinery	7,703.74	Varley, Michael	67.38
Tiny's Garage	390.00	Vatti, Bala & Nirmala	482.89
Town of Hudson - Sewer Utilities	10,169.04	Vermont Chief	50.00
Town of Hudson	10,995.36	Veterans of Foreign Wars	250.00
Tom Ray Office Supply, Inc.	2,774.61	Video Lab	3,262.00
Tousignant, Robert	39.60	Viking Office Products	124.78
Towers Motor Parts, Corp.	588.16	Vista Sales	2,175.00
Town of Litchfield	294.92	Vogt, Alexander	42.92
Townsend, James E.	6,000.00	Voisine, Kathy	7.43
Toys "R" Us	289.07	W.T. Supply Co. Inc.	14,000.00
T.Q. Auto Body	3,080.00	W.D. Perkins	2,812.12
Traffic Engineering & Sales	1,450.00	WRS Group Inc.	1,339.58
Traffic Parts	975.79	W.A. Kraft Corp.	113.40
Traski, Linda	262.78	Wagner Building Enterprises	1,100.00
Treasurer, State of N.H.	15.00	Wagner Elm Ave. Condos	1,785.00
Treasurer, State of N.H.	427.54	Wagner, Joan	500.00
Treasurer, State of N.H.	841.00	Wallace, Thomas	144.00
Treasurer, State of N.H.	238.35	Wagner, Marcia	988.72
Treasurer, State of N.H.	60.00	Walcott, Jane	56.18
Treasurer, State of N.H.	80.00	Wall Street Journal	139.00
Treasurer, State of N.H.	6,189.00	Walsh, Dennis	520.00
Treasurer, State of N.H.	405.00	Wang Express	2,886.53
Treasurer, State of N.H.	50,262.34	Washington Capital News Report	37.50
Treasurer, State of N.H.	100.00	W/M of N.H. - Londonderry	1,043,144.50
Treasurer, State of N.H.	125.00	Waste & Sewage Treatment Ent.	1,367.80
Tremblay, Jeannine	525.00	Waste Mgmt. of N.H. - Rochester	1,218.00
Trombley, Cheryl	32.74	Waterwear, Inc.	496.00
Trustee of Trust Funds	750.00	Watson, James	96.00
TST	23.68	W.B. Hunt OC., Inc.	561.51
Tulley	446.96	Weather Services Corp.	115.00
Two / Comm, Inc.	62.95	Weaver, Clint	218.75
Typewriter Computer Hdq, Inc.	192.50	Webster, Carl & Cynthia	80.85
UNH Continuing Education	55.00	Webster, Gary	64.95
USA Press, Inc.	199.10	Weka Publishing	55.45
Ultramarine Divers	135.00	Weldon Padgett (Alum. Breakf.)	15.50
Ultratec Inc.	116.00	WESCO	270.71
Union Leader Corp.	332.74	West Publishing Co.	169.50

**MONIES PAID**  
**FISCAL YEAR 1991 - 1992**

Wheeler & Clark	231.67	Wright, Lorraine	182.00
White, George	48.53	Wulf, Gary W.	22,142.70
White, Lynn C/O Dairy Queen	174.50	Wyman, Jeffrey	399.79
White, Lynn	337.00	Wynott, Lawrence Jr. & Nancy	114.54
R. White Equipment Inc.	1,137.05	Yankee Electronics	54.60
Whitney Pharmacy, Inc.	737.99	Yankee Microfilm Company Inc.	2,422.37
Wilcox, John	60.00	Young Sales & Service, Inc.	182.00
Wilkins, Fred	25.00	Zajchowski, Thaddeus & Evelyn	361.03
Williamson, Joyce	7.70	Zarek Jr., Edward	5,643.60
Willard's	155.00	Zakos, Priscilla	238.53
Wilson, Keith & Theresa	420.00	Zakos, Priscilla, Flex Plan	811.14
Winslow, Gerald & Elizabeth	123.53	Zee Medical Service Co.	616.50
Winter Basketball League	10,017.00	Zelonis, Richard	25.28
Wolf M.D. Ralph	184.00	Zep Manufacturing Company	1,981.39
Wollert, Richard	325.26	Ziff Technologies	840.00
Woodridge Asso.	2,017.59	Ziggy's Memories	801.51
Wordperfect Corp.	2,155.35	Ziminsky, Geoff	55.62
World Wide Games	87.70		

## MONIES EARNED FISCAL YEAR 1991 - 1992

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Abbott, Helen	143.01	Bradley, Paula	7,419.01
Abbott, John	33,256.06	Breault, Donald	32,271.93
Adams, Kenneth	26,200.01	Brennan, Tracy	2,254.99
Adams, Kimberly	125.00	Brewer, John	41,113.20
Ake, Lea	22,213.27	Briand, Jennifer	25,952.68
Allen, Patricia	1,380.89	Briand, Leo	45.00
Allison, Jeffrey	29.40	Briand, Michael	30,477.07
Anderson, Marcuetta	64.63	Brough, Fred	1,501.50
Angell, Lydia	48,455.68	Brown, Robert	200.00
Anger, Carla	30,638.00	Burke, Edmund	783.00
Anger, David	108.75	Burns, Kevin	43,501.62
Anger, Joseph	32,804.17	Campbell, Robert	1,000.00
Anger, Paul	22,751.83	Carbone, Anthony	84.38
Anger, Shawn	52.50	Carey, Dorothy	23,651.38
Annis, Jennifer	9.24	Carlone, Carol	540.00
Appler, Vivian	1,291.68	Carrier, Gerald	29,564.23
Arseneault, Jacqueline	44.25	Carter, Neal	35,986.80
Arseneault, William	1,105.00	Carter, Mark	2,850.00
Axelson, Melanie	19,816.40	Cassalia, Donald	33,146.41
Baessler, Lela	236.50	Cavedon, Kathleen	19,671.25
Bailey, Patricia	20,884.56	Cesana, John	27,010.51
Baker Sr., George	218.25	Chabonneau, Gary	80.63
Ballou, Gary	30.00	Chasse, Jacquelyn	542.50
Balukonis, Paul	28,961.75	Chesnulevich, Harry	821.63
Bastien, Alfred	28,591.35	Clarke, Donald	435.00
Beatty, Nicola	2,234.07	Clarke, Cynthia	30.25
Beaudoin, Annette	1,519.98	Clegg, Robert	1,000.00
Bedard, Janet	5,333.28	Closs, William	37,515.82
Bedard, William	12.00	Cloutier, Joyce	1,490.63
Bednar, John	1,125.00	Coleman, Richard	26,252.75
Beike, John	1,137.51	Cole, John	5,578.25
Beike, Victoria	277.76	Cole, William	1,600.02
Benton, Stephen	28,555.20	Collishaw, Peter	30,799.53
Bernasconi, Fidele	111.13	Coombes, Lolita	9,148.96
Bernasconi, Priscilla	275.50	Corcoran, Linda	13,929.47
Betts, Thelma	173.26	Cote, Nan	1,125.00
Bianchi, Robert	34,431.43	Coughlin, Charles	1,125.00
Bisbing, Eddy	338.00	Coulombe, Claude	28,899.04
Biskaduros, Manuel	30.00	Dalessio, Ellyn	258.72
Blake, Brian	34,881.27	Dearborn, Gerald	200.00
Blinn, Kevin	1,825.25	Delano, Janie	203.25
Bohr, CJ	285.00	Demers, Chris	2,251.50
Boisvert, Priscilla	31,433.66	Desalro, Daniel	148.13
Boucher, Ellen	18,000.66	Devine, Mark	49,137.29
Boucher, Lucille	227.43	Difonzo, Doris	445.00
Boucher, Robert	905.26	Dillon, Gary	35,035.40
Bouley, Marc	2,171.63	Dilworth, Howard	1,153.14

## MONIES EARNED FISCAL YEAR 1991 - 1992

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Dobens, David	30,759.79	Hansen, Todd	39,552.14
Donaruma, Ernest	387.51	Hawkins, Catherine	8,989.81
Donaruma, Ruth	21,984.01	Hetzer, James	221.01
Donnelly, James	375.00	Hill, Robert	173.88
Drew, Robert	37,233.12	Hill, Kimberley	1,300.00
Dube, Steven	29,422.19	Hiltz, Charles	1,610.84
Dubowick, Therese	6,000.00	Hogan, Amy	1,821.77
Dubowik, Rita	66.00	Hook, Jean	143.01
Dubuque, Douglas	30,000.17	Houle, Richard	478.50
Ducharme, Doris	1,500.00	Houseman, Randal	2,394.00
Dufault, Susan	35,405.07	Hudson, Thomas	127.51
Dumont, Lisa	1,968.77	Hull, James	169.58
Eaton, Lynda	3,529.68	Hull, Susan	3,406.46
Emmanuelson, Jeffrey	2,601.83	Hunnewell, Albert	1,125.00
Ethier, Richard	39,935.49	Hurley, Christine	1,252.05
Ezekiel, Robert	1,992.50	Hurst, William	41,181.42
Farland, Olivette	170.50	Hydzik, Barbara ann	19,394.72
Felton-Brough, Sharon	1,817.76	Hydzik, James	1,502.31
Fernandez, Monica	1,404.01	Inderbitzen, Paul	238.89
Fisher, Jane	5,382.28	Janowicz, Joseph	375.00
Flahive, Juanita	19,215.26	Jasper, Shawn	1,150.51
Forrence, Jess	40,766.96	Johnson, Jeffrey	275.00
Forrence, John	37.50	Joyal, Diane	3,252.48
Foster, Wendy	24,217.05	Kahn, Sherry	145.13
Fournier, Richard	1,433.00	Katsohis, Gergory	31,121.27
Gagne, David	63.75	Kearns, Timothy	39,235.53
Gagnon, Robert	24,173.36	Kendall, David	26,073.53
Gannon, Stephen	26,147.71	Laduke, Amy	740.00
Gardner, Ronald	34,537.03	Laine, Patricia	23,163.39
Gendron, Richard	48,311.71	Laliberte, Kathleen	79.75
Geraghty, James	11,612.70	Lambert, Albert	375.00
Germain, Roy	188.51	Lamper, Christina	20,052.37
Gilbert, Charles	32,136.28	Lamper, Edward	38,141.36
Girouard, Patricia	300.00	Lamper, Timothy	28,306.45
Golner, Barry	41,811.93	Largy, Edward	7,608.74
Gordon, Suzanne	19.25	Latham, Shannon	2,016.02
Gospodarek, Michael	46,203.04	Lavoie Sr., John	202.18
Gould, Judith	28,191.62	Lavoie, Jason	29,676.03
Grant, Staci	1,840.14	Lavoie, Pamela	20,378.31
Griffus, Kathleen	16.50	Lessard, Paul	1,125.00
Grugan, Paul	36,487.41	Letendre, Richard	282.50
Guill, Jeanette	405.13	Levesque, Jeffrey	2,142.00
Hamelin, Jennifer	3,511.10	Libby, Chester	31,209.40
Hamilton, Barbara	13,322.55	Linn, Jane	24,653.00
Hamilton, Sherri	2,114.75	Lister, Christina	1,324.06
Hammond, Leon	203.12	Locke, Barbara	15,963.85
Hankins, James	1,360.00	Lockwood, Jane	1,024.50

## MONIES EARNED FISCAL YEAR 1991 - 1992

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Low, Richard	26,427.42	Page, Karen	27,686.65
Luśzcz, Joshua	38.80	Palladino III, Edward	1,525.02
Lyons, Steve	21,649.26	Palladino Jr., Edward	1,125.00
MacMillan, Josephine	375.00	Palleschi, Helen	1,966.25
Madigan, Edward	34,775.80	Panko, Florette	225.51
Madison, Lorraine	375.00	Paquette, James	950.62
Manfra, Maryanne	32,885.43	Paquette, Maurice	2,528.75
Manor, Peter	2,043.25	Parker, Raymond	593.25
Marchi, Maryann	77.00	Patrick, Jean	137.50
Marshall, Richard	42,319.62	Patturelli, Josephine	16,428.29
Mason, Brian	49,393.80	Pease Jr., William	41,012.47
Mason, Beverly	1,774.52	Pelkey, Susan	25,784.62
Massey, Kenneth	200.00	Pelletier, Normand	100.00
McCarthy, Robert	81.13	Peterson, Edward	435.00
McCrary, Donald	48,034.42	Peters, Brian	3,590.00
McGrath, Marilyn	1,500.00	Petrain, David	639.75
McGraw, Esther	180.18	Petrain, Diane	1,679.45
McLaughlin, Nancy	3,487.25	Pfarner, Jane	14,778.46
McNeil, Donald	19,823.79	Pfingston, Kathy	70.13
Meaney, Christopher	2,093.02	Phillips, Craig	6.00
Meaney, Kathleen	29.10	Pike, Neil	25,769.14
Meir, Nancy	19,420.45	Porcelli, Kacy	28,553.58
Mello, Raymond	35,648.08	Preston, William	24,994.10
Mello, Ronald	39,983.19	Price, David	833.75
Misek, Susan	165.00	Provençal, Reginald	9,692.76
Misek, Victor	165.00	Raiche, Russell	129.38
Misek, William	35.63	Ratigan, John	48,293.54
Mitchell, Joseph	24,878.33	Reckis, Jamie	1,019.68
Mitchell, Kim	18,268.34	Reed, Barry	23,592.28
Monchamp, Alice	34,422.48	Reichenbach, Paul	34,555.68
Morin, David	32,903.16	Renzullo, Andrew	1,225.02
Morin, Duane	27,322.11	Reynolds, Michael	42,904.16
Morin, Michael	200.00	Rice, Abbott	1,125.00
Morse, Lisa	7,404.15	Richardson, Timothy	965.26
Mosnicka, Virginia	665.63	Richardson, Debra	2,580.31
Mousseau, Bess	790.50	Ricker Jr., Arthur	35.63
Mousseau, George o.	92.63	Ricker, Thomas	24,031.38
Napolitano, David	31,338.59	Robertson, Patricia	1,500.00
Nichols Jr., Bruce	27.50	Robert, Anna	3,375.96
Nichols, Bruce	27.50	Rodgers, Gary	42,723.18
Nichols, Cecile	34,481.57	Rondeau, Albert	31,176.20
Nichols, Kevin	38.50	Rossino, Joseph	36,274.98
Nichols, Phillip	11,857.23	Ross, Joseph	2,516.25
Noel, Leon	48.75	Rowell, Yolande	938.08
Nute, Lisa	33,089.86	Roy III, George	27,540.01
Oleksak, William	30,756.16	Rudolph, Michelle	2,340.62
Orszagh, Elisa	20,053.68	Sage, Randall	7,927.59

**MONIES EARNED**  
**FISCAL YEAR 1991 - 1992**

**Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.**

Sassak, David	22,999.57	Turcotte, Sharon	1,517.26
Scott, Ralph	375.00	Tyler, Heather	1,555.02
Seabury, Ann	96.99	Tyler, Kimberly	2,876.75
Semple, Alan	37,815.08	Tyler, Marilyn	8,711.61
Setzer, Loretta	21,217.36	Upham, Linda	6,073.50
Sharpe, Paul	31,099.62	Upham, Timothy	775.25
Shea, Donna	7,888.50	Upham, Toby	657.50
Silver, Peter	2,008.12	Varney, William	91.88
Skelton, Sherry	244.13	Vignola, Karen	100.00
Smith, Raymond	160.63	Vlata, Cynthia	88.00
Smith, Scott	30,108.97	Voisine, Kathleen	19,951.69
Smith, Virginia	243.75	Watkins, Susan	192.50
Smith, Michael	11,746.83	Weaver Jr., Clinton	41,752.12
Snider, Fred	48,999.60	Webster, Gary	31,287.01
Snide, Ann	31,716.92	White, Alan	217.00
Sojka, Anne	152.63	White, Kathleen	104.01
Somers, Brett	147.50	Wiers, Janice	23,473.37
Spellenberg, Michele	433.75	Wilcox, John	838.25
Spooner, Roger	38,476.58	Williamson, Joyce	4,363.92
Stevenson, Carol	18,470.48	Williamson, Sheryl	863.63
Sullivan, Arthur	25,343.23	Wing, Mary	13,576.98
Sullivan, Kevin	37,977.99	Winter, Brian	497.50
Sullivan, Thomas	17,324.86	Woodman, Rebecca	1,650.00
Tansey, Wilhelmina	2,552.42	Worth, Bruce	26,352.81
Tareco, James	30,699.51	Wozniak, Joseph	391.25
Tessier, Paula	2,353.03	Wright, Lorraine	21,548.47
Thibodeau, Tracy	25,047.14	Zakos, Byron	208.13
Thompson, Cameron	151.25	Zakos, Priscilla	23,116.02
Tourville, Roland	375.00	Zakos, Peter	39.38
Tousignant, Robert	46,588.89	Zarek, Edward	18,852.87
Towne, Rodney	23,157.47	Ziminsky, Geoff	39,816.40
Turcotte, Dennis	1,223.75		



**TOWN OF HUDSON  
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**JUNE 30, 1992**

**TABLE OF CONTENTS**

**JUNE 30,1992**

**PAGE(S)**

*INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION* ..... 1

*GENERAL PURPOSE FINANCIAL STATEMENTS*

**EXHIBIT**

A Combined Balance Sheet-All Fund Types and Account Groups ..... 2-3  
B Combined Statement of Revenues, Expenditures and Changes in Fund  
Balances-All Governmental Fund Types and Expendable Trust Funds ..... 4  
C Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances-Budget and  
Actual-General and Special Revenue Funds ..... 5  
D Combined Statement of Revenues, Expenses and  
Changes in Fund Balances-All Nonexpendable Trust Funds ..... 6  
E Combined Statement of Cash Flows-All Nonexpendable Trust Funds ..... 7  
  
*NOTES TO THE FINANCIAL STATEMENTS* ..... 8-24

*COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS*

**EXHIBIT**

*GENERAL FUND*

A-1 Statement of Estimated and Actual Revenues ..... 25-26  
A-2 Statement of Appropriations, Expenditures and Encumbrances ..... 27-28  
A-3 Statement of Changes in Unreserved-Undesignated Fund Balance ..... 29

*SPECIAL REVENUE FUNDS*

B-1 Combining Balance Sheet ..... 30  
B-2 Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances ..... 31  
*Statements of Revenues, Expenditures and Changes in Fund Balance*  
B-3 Sewer Department ..... 32  
B-4 Hills Memorial Library ..... 33  
B-5 Conservation Commission ..... 34

*CAPITAL PROJECTS FUNDS*

C-1 Combining Balance Sheet ..... 35  
C-2 Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances ..... 36

*TRUST AND AGENCY FUNDS*

D-1 Combining Balance Sheet ..... 37  
D-2 Combining Statement of Revenues, Expenditures and Changes  
in Fund Balances-Fiduciary Fund Type-Expendable Trust Funds ..... 38  
D-3 Combining Statement of Changes in  
Assets and Liabilities-Agency Funds ..... 39-40

**TOWN OF HUDSON**  
**TABLE OF CONTENTS**  
**JUNE 30, 1992**

**PAGE(S)**

*SINGLE AUDIT ACT*

*INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE*

<i>INDEPENDENT AUDITOR'S COMBINED REPORT ON INTERNAL CONTROL STRUCTURE .....</i>	<i>41-46</i>
<i>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO .....</i>	<i>47-48</i>
<i>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE .....</i>	<i>49</i>
<i>INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE .....</i>	<i>50</i>
<i>SCHEDULE</i>	
<i>I Schedule of Federal Financial Assistance .....</i>	<i>51</i>

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION**

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Hudson as of and for the year ended June 30, 1992, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hudson as of June 30, 1992 and the results of its operations (and cash flows of all nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of June 30, 1992, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

**PLODZIK & SANDERSON**  
Professional Association

August 12, 1992

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

**EXHIBIT A**  
**TOWN OF HUDSON**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 1992**

	Governmental Fund Types			Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects			June 30, 1992	June 30, 1991
<b>ASSETS AND OTHER DEBITS</b>							
Assets	\$6,773,751	\$857,009	\$	\$2,119,573	\$	\$9,750,333	\$9,683,269
Cash and Equivalents							
Receivables (Net of Allowances For Uncollectables)		4,707		1,459		6,166	5,877
Interest							
Taxes	2,432,054					2,432,054	1,590,352
Accounts	44,084	288,834				332,918	335,035
<b>Special Assessments</b>							
Current		352,959				352,959	440,687
Noncurrent	4,190	2,659,234				2,659,234	3,024,415
Intergovernmental		1,100				5,290	1,310
Other	7,393						
Interfund Receivable	260,360	8,231	20,000	108,037		115,430	143,968
Elderly Tax Liens	39,139			26,894		315,485	2,316,334
Elderly Tax Liens						39,139	37,930
Prepaid Items	(39,139)					(39,139)	(37,930)
<b>Other Debts</b>							7,865
Amount To Be Provided For Retirement of General Long Term Debt					6,462,293	6,462,293	6,135,758
<b>TOTAL ASSETS AND OTHER DEBITS</b>	\$9,521,832	\$4,172,074	\$20,000	\$2,255,963	\$6,462,293	\$22,432,162	\$23,684,870

LIABILITIES AND EQUITY	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals	
	General	Special Revenue	Capital Projects			Trust and Agency	General Long-Term Debt
							June 30, 1992
<b>Liabilities</b>							
Accounts Payable	\$12,206	\$5,444	\$	\$1,276	\$	\$18,926	\$138,355
Accrued Payroll and Benefits	900					900	1,430
Contracts Payable		13,309					393,910
Retainage Payable		352,618		20,493		13,309	27,133
Intergovernmental Payable		6,156	252,432	10,836		373,111	19,296
Interfund Payable	46,061			1,999,923		315,485	2,316,334
Escrow and Performance Deposits		2,692,958				1,999,923	1,390,893
Deferred Tax Revenues	7,916,407					10,609,365	10,649,416
Other Deferred Revenues	45,691					45,691	41,907
Bond Anticipation Notes Payable							1,343,000
General Obligation Debt Payable					6,048,000	6,048,000	5,922,998
Compensated Absences Payable					414,293	414,293	212,760
<b>Total Liabilities</b>	<b>8,021,265</b>	<b>3,070,485</b>	<b>252,432</b>	<b>2,032,528</b>	<b>6,462,293</b>	<b>19,839,003</b>	<b>22,457,432</b>
<b>Equity</b>							
<b>Fund Balances</b>							
Reserved For Endowments				156,069		156,069	155,598
Reserved For Encumbrances	83,300	13,532	20,000			116,832	636,294
Reserved For Special Purposes		678,218		67,366		745,584	1,000,198
Reserved For Contingency		626,463				626,463	
<b>Unreserved</b>							
Designated For Special Purposes		216,942				216,942	224,733
Undesignated (Deficit)	1,417,267	(433,566)	(252,432)			731,269	(789,385)
<b>Total Equity</b>	<b>1,500,567</b>	<b>1,101,589</b>	<b>(232,432)</b>	<b>223,435</b>		<b>2,593,159</b>	<b>1,227,438</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$9,521,832</b>	<b>\$4,172,074</b>	<b>\$20,000</b>	<b>\$2,255,963</b>	<b>\$6,462,293</b>	<b>\$22,432,162</b>	<b>\$23,684,870</b>

The notes to the financial statements are an integral part of this statement.

**EXHUBIT B**  
**TOWN OF HUDSON**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1992**

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Type Expendable Trust	(Memorandum Only) June 30, 1992	June 30, 1991
<b>Revenues</b>						
Taxes	\$23,849,008	\$	\$	\$	\$23,849,088	\$22,623,622
Licenses and Permits	1,489,056				1,489,056	1,495,603
Intergovernmental	997,713	3,803			1,001,516	1,113,469
Charges For Services	295,980	1,928,314		4,496	2,224,294	2,270,310
Miscellaneous	217,610	138,252			360,358	512,693
<b>Other Financing</b>						
Operating Transfers In	117,339	367,628	118,484	850	674,301	617,032
Proceeds of Long-term Debt			1,128,000		1,128,000	2,222,998
<b>Total Revenues and Other Financial Sources</b>	<b>26,966,786</b>	<b>2,437,997</b>	<b>1,316,484</b>	<b>5,346</b>	<b>30,726,613</b>	<b>30,855,727</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	1,849,757				1,849,757	2,001,984
Public Safety	3,775,292	4,907			3,780,199	3,716,207
Highways, Streets, Bridges	1,384,732				1,384,732	1,408,013



**EXHIBIT B (Continued)**

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Type Expendable Trust	June 30, 1992	June 30, 1991
Sanitation	1,322,740	1,000,860			2,323,600	1,927,788
Health	50,595				50,595	80,874
Welfare	76,662				76,662	51,423
Culture and Recreation	213,311	396,663			610,070	562,344
Capital Outlay	49,245	200,566	128,671	96	378,482	2,637,706
<b>Debt Service</b>						
Principal	397,861	605,127			1,002,988	750,000
Interest and Fiscal Charges	288,276	195,854			484,130	419,642
Intergovernmental	16,748,199				16,748,199	
<b>Other Financing Out</b>						
Operating Transfers Out	554,946	58,755	58,248		671,949	16,626,592
<b>Total Expenditures and Other Financing Uses</b>	26,711,616	2,462,732	186,919	96	29,361,363	30,182,573
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	255,170	(24,735)	1,129,565	5,250	1,365,250	673,154
<b>Fund Balances - July 1</b>	1,245,397	1,126,324	(1,361,997)	62,116	1,071,840	398,686
<b>Fund Balances - June 30</b>	\$1,500,567	\$1,101,589	(\$232,432)	\$67,366	\$2,437,090	\$1,071,840

The notes to the financial statements are an integral part of this statement.

**EXHIBIT C**

**TOWN OF HUDSON**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**

**Budget and Actual**

**General and Special Revenue Funds**

**For the Fiscal Year Ended June 30, 1992**

	General Fund		Special Revenue Funds		Totals				
	Budget	Actual	Variance		Budget	Actual			
			(Unfavorable)	Favorable			(Unfavorable)	Favorable	
<b>Revenues</b>									
Taxes	\$23,375,636	\$23,849,088	\$473,452	\$	\$	\$23,375,636	\$23,849,088	\$473,452	
Licenses and Permits	1,396,300	1,489,056	92,756			1,396,300	1,489,056	92,756	
Intergovernmental	967,950	997,713	29,763	3,803	3,803	967,950	1,001,516	33,566	
Charges For Services	232,945	295,980	63,035	1,677,614	1,928,314	1,910,559	2,224,294	313,735	
Miscellaneous	219,410	217,610	(1,800)	138,252	138,252	219,410	355,862	136,452	
<b>Other Financing Sources</b>									
Operating Transfers In	58,755	117,339	58,584	361,999	367,628	5,629	420,754	484,967	
<b>Total Revenues and Other Financing Sources</b>	26,250,996	26,966,786	715,790	2,039,613	2,437,997	398,384	28,290,609	29,404,783	1,114,174
<b>Expenditures</b>									
<b>Current</b>									
General Government	2,207,841	1,849,757	358,084				2,207,841	1,849,757	358,084
Public Safety	3,951,226	3,775,292	175,934	4,907	(4,907)		3,951,226	3,780,199	171,027
Highways, Streets, Bridges	1,462,335	1,384,732	77,603				1,462,335	1,384,732	77,603
Sanitation	1,354,990	1,322,740	32,250	1,131,914	1,000,860	131,054	2,486,904	2,323,600	163,304

EXHIBIT C (Continued)

	General Fund		Special Revenue Funds				(Memorandum Only)	
			Variance		Variance		Variance	
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	Budget	Actual
Health	97,806	50,595	47,211			97,806	50,595	47,211
Welfare	38,000	76,662	(38,662)			38,000	76,662	(38,662)
Culture and Recreation	219,628	213,311	6,317	361,999	396,663	(34,664)	581,627	609,974
Capital Outlay	100,449	49,245	51,204	239,412	200,566	38,846	339,861	249,811
Debt Service								
Principal	405,876	397,861	8,015	605,127	605,127	1,011,003	1,002,988	8,015
Interest and Fiscal Charges	195,798	288,276	(92,478)	195,854	195,854	391,652	484,130	(92,478)
Intergovernmental	16,748,199	16,748,199				16,748,199	16,748,199	
<b>Other Financing Uses</b>								
Operating Transfers Out	362,749	554,946	(192,197)	58,755	58,755	421,504	613,701	(192,197)
<b>Total Expenditures and Other Financing Uses</b>	27,144,897	26,711,616	433,281	2,593,061	2,462,732	130,329	29,737,958	29,174,348
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	(893,901)	255,170	1,149,071	(553,448)	(24,735)	528,713	(1,447,349)	230,435
<b>Fund Balances - July 1</b>	1,245,397	1,245,397		1,126,324	1,126,324	2,371,721	2,371,721	
<b>Fund Balances - June 30</b>	\$351,496	\$1,500,567	\$1,149,071	\$572,876	\$1,101,589	\$528,713	\$924,372	\$2,602,156

The notes to the financial statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF HUDSON**

**Combined Statement of Revenues, Expenses and Changes in Fund Balances**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1992**

	Fiduciary Fund Type		Totals	
	Nonexpendable Trust Funds		(Memorandum Only)	
	Town	Library	June 30, 1992	June 30, 1991
<b>Operating Revenues</b>				
New Funds	\$300	\$	\$300	\$1,100
Interest and Dividends	7,541	1,065	8,606	13,603
<b>Total Operating Revenues</b>	7,841	1,065	8,906	14,703
<b>Operating Expenses</b>				
Trust Income Distributions	6,011	173	6,184	12,779
Operating Income	1,830	892	2,722	1,924
<b>Operating Transfers</b>				
Transfers Out	(2,251)		(2,251)	(2,547)
<b>Net Income (Loss)</b>	(421)	892	471	(623)
<b>Fund Balances - July 1</b>	134,301	21,297	155,598	156,221
<b>Fund Balances - June 30</b>	\$133,880	\$22,189	\$156,069	\$155,598

The notes to the financial statements are an integral part of this statement.

**EXHIBIT E**  
**TOWN OF HUDSON**  
**Combined Statement of Cash Flows**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended June 30, 1992**

	Fiduciary Fund Type		Totals	
	Nonexpendable Trust Funds		(Memorandum Only)	
	Town	Library	June 30, 1992	June 30, 1991
<b>Cash Flows From Operating Activities</b>				
Interest and Dividends Received	\$8,606	\$32	\$8,638	\$12,539
New Funds Received	300		300	1,100
Trust Income Distributions	(15,951)	(173)	(16,124)	(7,617)
operating Transfers Out - To Other Funds	(4,798)		(4,798)	(2,968)
<b>Net Cash Provided (Used)</b> By Operating Activities	(11,843)	(141)	(11,984)	3,054
<b>Cash - July 1</b>	145,723	21,297	167,020	163,966
<b>Cash - June 30</b>	\$133,880	\$21,156	\$155,036	\$167,020
<i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>				
<b>Net Income</b>	(\$421)	\$892	\$471	(\$623)
<b>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</b>				
<b>(Increase) Decreased in Receivables</b>				
Interest	1,064	(1,033)	31	(1,064)
Increase (Decrease) in Accounts Payable	(9,940)		(9,940)	5,163
Increase (Decrease) in Due To Other Funds	(2,546)		(2,546)	(422)
<b>Total Adjustments</b>	(11,422)	(1,033)	(12,455)	3,677
<b>Net Cash Provided (Used) By Operations</b>	(\$11,843)	(\$141)	(\$11,984)	\$3,054

The notes to the financial statements are an integral part of this statement.

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**TOWN OF HUDSON**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1992**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Hudson, New Hampshire was incorporated in 1746 and has since 1986 been operating under a Town Council form of government provided by a Charter adopted March 12, 1985. As of June 1, 1992, the Town will revert back to a Selectmen form of government as a result of a ballot vote by the Town on March 10, 1992.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard - setting body for established governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purpose, in conformity with the National Council on Governmental Accounting Statement Number 3, Defining the Governmental Reporting Entity, the Town of Hudson includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organization is not part of the Town and is excluded from the accompanying financial report: **Hudson School District**

**B. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of selfbalancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

**GOVERNMENTAL FUND TYPES**

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expandable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town.

All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Hills Memorial Library
- Conservation Commission
- Police Grants
- Sewer Department

**Capital Projects Funds** - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

- Central Street Reconstruction
- Sewer Facilities Project
- Landfill Closure
- Street Light Conversion
- Fire Equipment
- Taylor Falls Bridge Maintenance
- Town-wide Reevaluation

## **FIDUCIARY FUND TYPES**

Fiduciary Funds include Expendable Trust, Nonexpandable Trust and Agency Funds. The measurement focus of the Expandable Trust Funds is the same as of governmental funds. Nonexpandable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position. Agency Funds are purely custodial (assets equal liabilities) and, thus, do not involve measurement of results of operations.

**Trust and Agency Funds** - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The following funds are included in this fund type:

### Nonexpandable Trust Funds

Town Trusts

Library

### Expendable Trust Funds

Capital Reserve

Library

Other

### Agency Funds

Developer's Performance Bonds

Sewer Ordinance Deposits

Planning Board Fee Deposits

CAP/Impact Fees

## **ACCOUNT GROUPS**

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Account Group** - This group of accounts is established to account for all long-term debt of the Town.

## **TOTAL COLUMNS (MEMORANDUM) ON COMBINED STATEMENTS**

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation included fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

## **COMPARATIVE DATA**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

### **C. Basis of Accounting**

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises



when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**D. Budgetary Accounting**

**General Budget Policies**

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. The Town adopts an annual budget in accordance with local ordinances for the General and Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes required balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991-92, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$564,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>329,901</u>
Total Use of Beginning Fund Balance	<u>\$893,901</u>
<b>Encumbrances</b>	

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 fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

**E. Assets, Liabilities and Fund Equity**

**1. Cash and Equivalents**

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption “Cash and Equivalents.”

**2. Receivables**

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, uncollected taxes that were not lienied within statutory time limits, unredeemed accounts that were beyond the two-year statutory period for deeding and certain other accounts deemed by management to have questionable collectibility have been reserved. Reserved amounts are not reflected as taxes receivable and amounted to \$273,942 at June 30, 1992.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hudson annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized with no allowance for uncollectibles due to the process of deeding.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (ambulance, police, sewer) are recorded as revenue for the period when service was provided. The receivables for ambulance services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 25% and 100% of the remaining uncollected balances for 1991-92 and 1990-1991 billings, respectively. The receivables for sewer rents are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 3% of the sewer billings for the 1991-92 fiscal year. In addition, any receivables associated with properties which are in bankruptcy proceedings are also reserved.

### **3. Interfund Receivables and Payables**

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that

certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

#### 4. Long-Term Liabilities

All governmental funds and expendable trust funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spending resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligation of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

It is the Town’s policy to permit employees to accumulate a limited amount of earned but unused vacation and earned time benefits, which will be paid to employees upon separation from the Town’s service. In Governmental Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$414,293 of accrued vacation and earned time benefits at June 30, 1992, has been recorded in the General Long-Term Debt Group of Accounts, representing the Town’s commitment to fund such costs from future operations.

#### 5. Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is show as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purpose** - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues and the Town’s Expendable Trust Funds.

**Reserved for Contingencies** - is used to account for items that may become liabilities as a result of conditions undertermined at a given date, such as pending lawsuits, judgments under appeal, or unsettled disputed claims.

#### F. Revenues, Expenditures and Expenses

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting

as explained above.

### **Compensated Absences**

Non-union employees are granted vacation days in varying amounts based on length of service. All union employees accumulate Earned Time. Earned Time is an alternative approach to the traditional manner of covering absence for vacation, personal leave days, sick leave, jury duty, and military leave. Instead of dividing benefits into a specific number of days for each benefit, Earned Time puts these days together into a single benefit. Earned Time days can be used for a variety of purposes, including a payment in cash at the time of voluntary termination. Earned Time is available as soon as it is "earned". Earned time is granted to all union employees in varying amounts based on length of service.

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

### **NOTE 2 - STEWARDSHIP AND ACCOUNTABILITY**

#### **Deficit Fund Balances**

The following Capital Projects are in a deficit position at June 30, 1992:

<b>Project</b>	<b>Deficit June 30, 1992</b>
Central Street Reconstruction	\$158,075
Sewer Facilities	85,966
Town-wide Reevaluation	<u>8,391</u>
Total	<u>\$252,432</u>

Generally, these deficits arise because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued.

The following projects will be funded by sources other than bonds or notes:

Central Street Construction - The remaining balance is to be paid through the sewer utility rate.

Sewer Facilities - State aid water pollution monies to be received in the subsequent year will be used to fund this project's deficit.

Town-wide Reevaluation - To be funded by the General Fund in fiscal year ending June 30, 1993.

## NOTE 3 - ASSETS

### A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$9,750,333 and the bank balance is \$8,863,932. Of the bank balance, \$672,746 was covered by Federal depository insurance, \$4,585,826 was collateralized with Federal securities, and \$3,605,360 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

### B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

### C. Special Assessments Receivable

Special assessments receivable at June 30, 1992 are as follows:

	<b>Current</b>	<b>Noncurrent</b>
Sagamore Assessment District	\$283,107	\$1,982,717
Frenette Drive Assessment District	1,726	64,945
Nevens/Gordon/Sheraton Assessment District	1,258	70,734
Belknap Assessment District	7,043	266,894
Clement Assessment District	42,927	228,261
Sewer Capital Assessments	51,664	45,683
Delinquent Assessments	67,033	
Allowance for Uncollectable Assessments	(101,799)	
<b>Totals</b>	<b><u>\$352,959</u></b>	<b><u>\$2,659,234</u></b>

## D. Accounts Receivable

Accounts Receivable at June 30, 1992 consist of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
<b>Customer Accounts</b>			
Ambulance Billings	\$57,124	\$	\$57,124
Police Outside Detail	5,041		5,041
Sewer Rents		297,201	297,201
Sewer Liens		73,872	73,872
Allowance for Uncollectibles	(28,381)	(82,239)	(110,620)
Sewer IDA	9,733		9,733
Miscellaneous	567		567
	<hr/>		
<b>Total Accounts Receivable</b>	<u>\$44,084</u>	<u>\$288,834</u>	<u>\$332,918</u>

## E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1992 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$260,360	\$46,061
<b>Special Revenue Funds</b>		
Hills Memorial Library		90
Conservation Commission	8,231	
Police Grants		217
Sewer Fund		5,849
<b>Capital Projects Funds</b>		
Central Street Reconstruction		158,075
Sewer Facilities Project		85,966
Landfill Closure	20,000	
Town-wide Reevaluation		8,391
<b>Agency Funds</b>		
Developer's Performance Bonds		10,836
Sewer Ordinance Deposits	9,808	
Planning Board Fee Deposits	6,030	
CAP/Impact Fees	11,056	
	<hr/>	
<b>Totals</b>	<u>\$315,485</u>	<u>\$315,485</u>

## NOTE 4 - LIABILITIES

### A. Intergovernmental Payable

The Town has recorded \$373,111 as an intergovernmental payable, which represents the following:

Sewer Fund liability to the City of Nashua for the Town's share of wastewater costs	\$352,618
Capital Reserve Funds held in trust for the Hudson School District	20,493
<b>Total</b>	<u>\$373,111</u>

***B. Defined Benefit Pension Plan***

The Town of Hudson participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended June 30, 1992 was \$3,887,397; the Town's total payroll was \$4, 329,397.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1989. These contributions represented 5.36% for police, 5.35% for firemen, and 2.51% for all other employees. The contribution requirements for the year ended June 30, 1992 were \$420,422, which consisted of \$148,738 from the Town and \$271,684 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1991 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,676,309,803. The system's net assets available for benefits on June 30, 1991 (as reported in the Plan's Audited Annual Report dated December 31, 1991) were \$1,348,799,019. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. The 10-year historical trend information presenting the plan's progress in accumulating sufficient assets to pay benefits when due is presented on pages 73 and 74 of the above referenced annual report of the New Hampshire Retirement System.

### C. Deferred Revenues

Deferred revenues as of June 30, 1992 consist of the following:

#### Deferred Tax Revenues

Prepaid Property Taxes	\$7,916,407
Prepaid Special Assessments	26,834

#### Deferred Special Assessments Receivable

Sagamore Industrial Park	1,988,433
Clement Industrial Park	228,261
Frenette Drive	64,945
Nevens/Gorden/Sheraton Project	70,734
Belknap	266,894
Capital Assessments (Sewer Hook-ups)	45,683
Sewer Rents	1,174
	<u>\$10,609,365</u>

#### Other Deferred Revenues

Animal Control Donations	<u>\$45,691</u>
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### D. Operating Leases

The Town is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Town's General Long-Term Debt Account Group.

The following is a schedule by years of rental payments required under operating leases that have initial or remaining lease terms in excess of one year as of June 30, 1992:

Fiscal Year Ending	Amounts
<u>June 30,</u>	
1993	\$17,657
1994	<u>5,280</u>
<u>Total</u>	<u>\$22,937</u>

### E. Long-Term Debt

#### 1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended June 30, 1992.

General Obligation Debt Payable, July 1, 1991	\$5,922,988
New Debt Incurred	1,128,000
General Obligation Debt Retired	(1,002,988)
General Obligation Debt Payable, June 30, 1992	<u>\$6,048,000</u>



General obligation debt payable at June 30, 1992 is comprised of the following individual issues:

\$5,045,000 1985 Public Improvement Bonds due in annual installments of \$345,000 in 1986-87, \$350,000 through 1992-93, \$325,000 through 2000-2001; interest is variable from 7.60% to 8.10%	\$2,950,000
\$1,750,000 1990 Public Improvement Bonds due in annual installments of \$175,000 through July 15, 1994, \$150,000 through July 15, 2001; interest is variable from 6.60% to 6.75%	1,575,000
\$472,998 1990 Public Improvement Bonds due in annual installments of \$77,998 in 1991-92, \$75,000 through 1995, \$20,000 through 2001; interest at 6.75%	395,000
\$1,128,000 1991 Capital Improvement Bonds due in annual installments of \$93,000 on August 15, 1992, \$99,000 through August 15, 2001, and \$90,000 through August 15, 2003; interest variable from 6.50% to 6.70%	<u>1,128,000</u>
Total	<u>\$6,048,000</u>

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1992, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt Fiscal Year Ending June 30,	General Obligation Debt		
	Principal	Interest	Total
1993	\$693,000	\$412,455	\$1,105,455
1994	670,000	364,083	1,034,083
1995	670,000	316,595	986,595
1996	640,000	269,933	909,933
1997	590,000	224,270	814,270
1998-2003	<u>2,785,000</u>	<u>497,366</u>	<u>3,282,366</u>
Totals	<u>\$6,048,000</u>	<u>\$2,084,702</u>	<u>\$8,132,702</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

### Legal Debt Margin

According to State Law, Town (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable

locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1992, the Town of Hudson is using an equalized value of \$1,029,253,901 and a legal debt margin of \$18,011,943.

## 2. Compensated Absences

The Town has recognized \$414,293 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

<b>Total Long-Term Debt</b>	
General Obligation	\$6,048,000
Compensated Absences Payable	<u>414,293</u>
Total	<u>\$6,462,293</u>

### *NOTE 5 - FUND EQUITY*

Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$83,300
Special Revenue Fund	
Sewer Department	13,532
Capital Projects Fund	
Landfill Closure	<u>20,000</u>
<u>Total</u>	<u>\$116,832</u>

### **Reserved for Special Purposes**

Amounts which are legally restricted for specific future purposes are shown in the financial statements as reserved for special purposes. Those balances at June 30, 1992 were as follows:

Special Revenue Fund	
Sewer Department	
Capital Assessments	\$678,218
Expendable Trust Funds	
Capital Reserve Funds	
Library Expansion	\$27,238
Lowell River Road	2,153
Other Expendable	
Merrifield Park Pond Project	755
Library Building Fund	37,220
	<u>67,366</u>
Total Reserved for Special Purpose	<u>\$745,584</u>

### *Reserved for Endowments*

The reserve for endowments represents the balance of the Town's Nonexpendable Trust

Funds which must be held for investment or specific purposes. The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable Trust Funds at June 30, 1992 are summarized by purpose as follows:

<b>Purpose</b>	<b>Principal</b>	<b>Income</b>	<b>Total</b>
Cemetery	\$79,942	\$	\$79,942
Welfare	5,000	7,994	12,994
Library	30,367		30,367
School	500		500
Alvirne Chapel	10,000		10,000
General Purpose		77	77
Zylonis Trust	10,000	12,189	22,189
<b>Totals</b>	<b>\$135,809</b>	<b>\$20,260</b>	<b>\$156,069</b>

***Reserved for Contingency***

The \$626,463 represents amounts billed the Town by the City of Nashua for Hudson's share of wastewater costs which the Town is contesting. The amount is being reserved in the reasonably possible event that the Town is unsuccessful in its appeal.

**Designated for Special Purposes**

The \$216,942 designated for special purposes represents all Special Fund balances which management intends to use in the subsequent years.

***NOTE 6 - LITIGATION***

**Taylor vs. Hudson et al.**

The plaintiff in this case, the widow of a Town employee, alleges that the death of her husband was brought about by the negligent actions of the deceased's co-workers. If the employees are found negligent, the Town may have to indemnify them. There is no insurance coverage for this purpose. The case has the potential to be a material liability to the Town; however, in the opinion of management, the ultimate disposition of this case cannot be reasonably determined at this time.

The other suits against the Town, in management's conclusion, will not have a material effect on the financial position of the Town.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

**EXHIBIT A-1**  
**TOWN OF HUDSON**  
**General Fund**

**Statement of Estimated and Actual Revenues**  
**For the Fiscal Year Ended June 30, 1992**

REVENUES	Estimated	Actual	Over (Under) Budget
<b>Taxes</b>			
Property and Inventory	\$23,070,636	\$23,220,590	\$149,954
Yield	200	9,447	9,247
Land Use Charge	4,800	95,400	90,600
Betterment Assessments		1,750	1,750
Interest and Penalties on Taxes	300,000	521,901	221,901
<b>Total Taxes</b>	<b>23,375,636</b>	<b>23,849,088</b>	<b>473,452</b>
<b>Licenses and Permits</b>			
Motor Vehicle Permit Fees	1,300,000	1,368,086	68,086
Dog Licenses	3,500	4,250	750
Business Licenses, Permits and Fees	82,800	103,941	21,141
Boat Registration Fees	10,000	12,779	2,779
<b>Total Licenses and Permits</b>	<b>1,396,300</b>	<b>1,489,056</b>	<b>92,756</b>
<b>Intergovernmental Revenues</b>			
<b>State</b>			
Shared Revenue	205,674	205,674	
Business Profits Tax	386,644	386,644	
Highway Block Grant	236,183	233,909	(2,274)
State Aid To Water Pollution Projects	139,449	139,449	
Flood Control		4,190	4,190
Other Reimbursements		893	893
Federal Grants			
FEMA Supplemental Grants		26,954	26,954
<b>Total Intergovernmental Revenues</b>	<b>967,950</b>	<b>997,713</b>	<b>29,763</b>
<b>Charges For Services</b>			
<b>Income From Departments</b>			
Planning and Zoning	10,000	30,516	20,516
Ambulance	70,000	54,478	(15,522)
Cablevision	43,000	45,871	2,871
Other Departments	109,945	165,115	55,170
<b>Total Charges For Services</b>	<b>232,945</b>	<b>295,908</b>	<b>63,035</b>
<b>Miscellaneous Revenues</b>			
Interest on Deposits	200,000	167,585	(32,415)
Sale of Town Property	5,000	30,959	25,959
Donations	1,410	1,425	15
Other	13,000	17,641	4,641
<b>Total Miscellaneous Revenues</b>	<b>219,410</b>	<b>217,610</b>	<b>(1,800)</b>

**EXHIBIT A - 1 (Continued)**  
**TOWN OF HUDSON**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Year Ended June 30, 1992**

<b>REVENUES</b>	<b>Estimated</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>Other Financing Sources</b>			
<b>Operating Transfers In</b>			
<b>Interfund Transfers</b>			
Special Revenue Fund	58,755	58,755	
<b>Capital Projects Funds</b>			
Landfill Closure		58,217	58,217
Fire Equipment		31	31
<b>Trust Funds</b>			
Nonexpendable Trust Funds		336	336
Total Other Financing Sources	<u>58,755</u>	<u>117,339</u>	<u>58,584</u>
 <b>Total Revenues and Other Financing Sources</b>	 \$26,250,996	 <u>\$26,966,786</u>	 <u>\$715,790</u>
 <b>Unreserved Fund Balance Used To Reduce Tax Rate</b>	 <u>564,000</u>		
 <b>Total Revenues, Other Financing Sources and Use of Fund Balance</b>	 <u>\$26,814,996</u>		

The notes to the financial statements are an integral part of this statement.

**EXHIBIT A-2**  
**TOWN OF HUDSON**  
General Fund

**Statements of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended June 30, 1992**

	Encumbered From 1990-91	Appropriations 1991-92	Expenditures Net of Refunds	Encumbered To 1992-93	(Over) Under Budget
<b>Current</b>					
<b>General Government</b>					
Town Officers' Expenses	\$	\$109,276	\$99,815	\$	\$9,461
Town Clerk/Tax Collector		157,168	152,990		4,178
Town Executive Administrator		127,880	128,825		(945)
Election and Registration Expenses		17,230	15,002		2,228
General Government Buildings		61,656	58,422		3,234
Assessing Department		82,302	80,790		1,413
Planning and Zoning	3,946	334,137	324,282	4,000	9,801
Legal Expenses	49,000	155,127	217,114		(12,987)
Insurance	6,500	448,400	273,015		181,885
Unemployment Compensation		1,300	1,325		(25)
Town Engineer		146,162	126,377	19,700	85
Finance Department		333,830	323,220		10,610
Other	16,500	157,526	48,580		125,446
<b>Total General Government</b>	<b>75,946</b>	<b>2,131,895</b>	<b>1,849,757</b>	<b>23,700</b>	<b>334,384</b>
<b>Public Safety</b>					
Police Department		1,761,086	1,768,741		(7,655)
Fire Department	149,925	2,039,715	2,005,348		184,292
Emergency Management		500	1,203		(703)
<b>Total Public Safety</b>	<b>149,925</b>	<b>3,801,301</b>	<b>3,775,292</b>		<b>175,934</b>

**EXHIBIT A-2 (Continued)**

	Encumbered From 1990-91	Appropriations 1991-92	Expenditures Net of Refunds	Encumbered To 1992-93	(Over) Under Budget
<b>Highways, Streets, Bridges</b>					
Town Maintenance	3,581	61,381	61,921		(540)
General Highway Department Expenses		1,397,373	1,322,811	1,700	76,443
Total Highways, Streets, Bridges	3,581	1,458,754	1,384,732	1,700	75,903
<b>Sanitation</b>					
Solid Waste Disposal		1,354,990	1,322,740		32,250
<b>Health</b>					
Hospitals and Ambulances		22,958	17,782		5,176
Animal Control		74,848	32,813		42,035
Total Health		97,806	50,595		47,211
<b>Welfare</b>					
General Assistance		38,000	76,662		(38,662)
<b>Culture and Recreation</b>					
Parks and Recreation		155,528	149,211		6,317
Patriotic Purposes		3,200	3,200		
Community Grants		60,900	60,900		
Total Culture and Recreation		219,628	213,311		6,317
<b>Capital Outlay</b>					
Burns Hill Road Reconstruction	47,890			47,600	290
Merrill Park Boat Ramp	14,197		1,135	10,300	2,762
Ferry Street/Chase Street Signal	38,362		38,336		26
Jette Field Reconstruction			9,694		(9,694)
Burnshill/Pelham Road			80		(80)
Total Capital Outlay	100,449		49,245	57,900	(6,696)



**EXHIBIT A-2 (Continued)**

	Encumbered From 1990-91	Appropriations 1991-92	Expenditures Net of Refunds	Encumbered To 1992-93	(Over) Under Budget
<b>Debt Service</b>					
Principal of Long-term Debt		405,876	397,861		8,015
Interest Expense - Long-term Debt		195,798	228,199		(32,401)
Interest Expense - Tax Anticipation Notes			8,375		(8,375)
Interest Expense - Bond Anticipation Notes			51,702		(51,702)
<b>Total Debt Service</b>		601,674	686,137		(84,463)
<b>Intergovernmental</b>					
School District Assessment	14,918,447		14,918,447		
County Tax Assessment	1,829,752		1,829,752		
<b>Total Intergovernmental</b>	16,748,199		16,748,199		
<b>Other Financing Uses</b>					
<b>Operating Transfers Out</b>					
<b>Interfund Transfers</b>					
<b>Special Revenue Funds</b>					
Hills Memorial Library		352,339	356,052		(3,713)
Conservation Commission		9,660	9,660		
Capital Project Funds					
Sewer Facilities					
Street Light Conversion			139,449		(139,449)
Taylor Falls Bridge Maintenance			48,970		(48,970)
<b>Expendable Trust Funds</b>					
Other		750	750		(65)
<b>Total Operating Transfers Out</b>		362,749	554,946		(192,197)
<b>Total Appropriations, Expenditures and Encumbrances</b>	\$329,901	\$26,814,996	\$26,711,616	\$83,300	\$349,981

The notes to the financial Statements are an integral part of this statement.

EXHIBIT A-3  
TOWN OF HUDSON  
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 1992

<b>Unreserved - Undesignated Fund Balance - July 1</b>	\$915,496	
<b>Deductions</b>		
Unreserved Fund Balance Used To Reduce the 1991 Tax Rate	<u>564,000</u>	\$351,496
<b>Additions</b>		
<b>1991-92 Budget Summary</b>		
Revenue Surplus (Exhibit A-1)	\$715,790	
Unexpended Balance of Appropriations (Exhibit A-2)	<u>349,981</u>	
1991-92 Budget Surplus		<u>1,065,771</u>
<b>Unreserved - Undesignated Fund Balance - June 30</b>		<u>\$1,417,267</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B-1**  
**TOWN OF HUDSON**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 1992**

<b>ASSETS</b>	<b>Hills Memorial Library</b>	<b>Conservation Commission</b>	<b>Police Grants</b>	<b>Sewer Department</b>	<b>Totals June,30 1992</b>	<b>June 30, 1991</b>
Cash and Equivalents	\$61,836	\$37,454	\$105,270	\$652,449	\$857,009	\$1,430,583
Receivables (Net of Allowances For Uncollectibles)	698		4,009		4,707	4,812
Interest				288,834	288,834	284,738
Special Assessments				352,959	352,959	440,687
Current				2,659,234	2,659,234	3,024,415
Noncurrent			1,100		1,100	1,310
Intergovernmental						
Interfund Receivables		8,231			8,231	17,745
<b>TOTAL ASSETS</b>	<b>\$62,534</b>	<b>\$45,685</b>	<b>\$110,379</b>	<b>\$3,953,476</b>	<b>\$4,172,074</b>	<b>\$5,204,290</b>

**LIABILITIES AND EQUITY**

Liabilities						
Accounts Payable	\$1,349	\$	\$	\$4,095	\$5,444	\$3,157
Retainage Payable				13,309	13,309	
Intergovernmental Payable				352,618	352,618	
Interfund Payable	90		217	5,849	6,156	1,031,469
Deferred Revenues				2,692,958	2,692,958	3,043,340
<b>Total Liabilities</b>	<b>1,439</b>	<b>217</b>	<b>217</b>	<b>3,068,829</b>	<b>3,070,485</b>	<b>4,077,966</b>

**EXHIBIT B-1 (Continued)**

<b>ASSETS</b>	<b>Hills Memorial Library</b>	<b>Conservation Commission</b>	<b>Police Grants</b>	<b>Sewer Department</b>	<b>Totals June,30 1992</b>	<b>June 30, 1991</b>
Equity						
Fund Balances						
Reserved for Encumbrances				13,532	13,532	306,393
Reserved For Special Purposes				678,218	678,218	821,331
Reserved For Contingencies				626,463	626,463	
Unreserved						
Designated For Special Purposes	61,095	45,685	110,162	(433,566)	216,942	224,733
Undesignated (Deficit)					(433,566)	(226,133)
<b>Total Equity</b>	<b>61,095</b>	<b>45,685</b>	<b>110,162</b>	<b>884,647</b>	<b>1,101,589</b>	<b>1,126,324</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$62,534</b>	<b>\$45,685</b>	<b>\$110,379</b>	<b>\$3,953,476</b>	<b>\$4,172,074</b>	<b>\$5,204,290</b>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B-2**  
**TOWN OF HUDSON**  
Special Revenue Funds  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 1992**

	Hills Memorial Library	Conservation Commission	Police Grants	Sewer Department	Totals June 30, 1992	June 30, 1991
<b>Revenues</b>						
Intergovernmental Revenues	\$	\$	\$3,803	\$	\$3,803	\$120,217
Charges For Services	8,950			1,919,364	1,928,314	1,886,707
Miscellaneous	5,530	1,081	6,787	124,854	138,252	123,067
<b>Other Financing Sources</b>						
Operating Transfers	357,968	9,660			367,628	406,445
<b>Total Revenues and Other Financing Sources</b>	<b>372,448</b>	<b>10,741</b>	<b>10,590</b>	<b>2,044,218</b>	<b>2,437,997</b>	<b>2,536,436</b>
<b>Expenditures</b>						
<b>Current</b>						
Public Safety			4,907		4,907	29,834
Sanitation				1,000,860	1,000,860	510,988
Culture and Recreation					396,663	355,872
Capital Outlay	395,234	1,429		200,566	200,566	125,957
<b>Debt Service</b>						
Principal				605,127	605,127	496,288
Interest and Fiscal Charges				195,854	195,854	202,911

**EXHIBIT B-2 (Continued)**

	Hills Memorial Library	Conservation Commission	Police Grants	Sewer Department	Totals June 30, 1992	June 30, 1991
Other Financing Uses						
Operating Transfers Out				58,755	58,755	81,079
<b>Total Expenditures and Other Financing Uses</b>	395,234	1,429	4,907	2,061,162	2,462,732	1,802,929
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)</b>						
Expenditures and Other Financing Uses	(22,786)	9,312	5,683	(16,944)	(24,735)	733,507
Fund Balances - July 1	83,881	36,373	104,479	901,591	1,126,324	392,817
Fund Balances - June 30	\$61,095	\$45,685	\$110,162	\$884,647	\$1,101,589	\$1,126,324

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3  
 TOWN OF HUDSON  
 Special Revenue Fund - Sewer Department  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended June 30, 1992

**Revenues**

**Charges For Services**

Sewer Rents	\$799,970
User Charges	621,167
Betterment Assessments	372,822
Capital Assessments	125,405

**Miscellaneous**

Interest Income	<u>124,854</u>
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**Total Revenues** \$2,044,218

**Expenditures**

**Current**

**Sanitation**

Wages and Employee Benefits	\$135,238
Utilities	25,082
Plant Supplies and Expenses	33,077
Maintenance and Repairs	6,649
Purchased Services	784,108
Vehicle Expense	66
General and Administrative	16,640
Capital Outlay	200,566

**Debt Service**

Principal	605,127
Interest and Fiscal Charges	195,854

**Other Financing Uses**

**Operating Transfers Out**

General Fund	<u>58,755</u>
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**Total Expenditures and Other Financing Uses** 2,061,162

**Excess (Deficiency) of Revenues**

**Over (Under) Expenditures  
and Other Financing Uses** (16,944)

**Fund Balance - July 1** 901,591

**Fund Balance - June 30** \$884,647

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B-4**  
**TOWN OF HUDSON**  
**Special Revenue Fund - Hills Memorial Library**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 1992**

**Revenues**

**Charges For Services**

Book Sales and Fines \$8,950

**Miscellaneous**

Interest Income 3,774

Donations 1,561

Other 195

**Other Financing Sources**

**Operating Transfers In**

General Fund 356,053

Trust Funds 1,915

**Total Revenues and**

**Other Financing Sources** \$372,448

**Expenditures**

**Current**

**Culture and Recreation**

Salaries and Benefits \$254,458

Other Administrative Costs 23,718

Books, Periodicals and Programs 70,545

Operations and Maintenance of Facilities 15,524

Capital Acquisitions and Improvements 30,889

**Other Financing Uses**

**Operating Transfers Out**

Trust Funds 100

**Total Expenditures and**

**Other Financing Uses** 395,234

**Excess (Deficiency) of Revenues and**

**Other Financing Sources Over (Under)**

**Expenditures and Other Financing Uses** (22,786)

**Fund Balance - July 1** 83,881

**Fund Balance - June 30** \$61,095

The notes to the financial statements are an integral part of this statement.



————— EXHIBIT B-5 —————

**TOWN OF HUDSON**

**Special Revenue Fund - Conservation Commission**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 1992**

**Revenues**

**Miscellaneous**

Interest	\$1,081
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**Other Financing Sources**

**Operating Transfers In**

General Fund	<u>9,660</u>
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<b>Total Revenues and Other Financing Sources</b>	<b>10,741</b>
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**Expenditures**

**Current**

**Culture and Recreation**

Conservation Commission	<u>1,429</u>
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**Excess of Revenues and Other**

<b>Financing Sources Over Expenditures</b>	<b>9,312</b>
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<b>Fund Balance - July 1</b>	<u>36,373</u>
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<b>Fund Balance - June 30</b>	<u><u>\$45,685</u></u>
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The notes to the financial statements are an integral part of this statement.

**EXHIBIT C-1**  
**TOWN OF HUDSON**  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 1992

	Central Street Reconstruction	Sewer Facilities Project	Landfill Closure	Town-wide Revaluation	June 30, 1992	Totals June 30, 1991
<b>ASSETS</b>						
Interfund Receivable	\$ -0-	\$ -0-	\$ 20,000	\$	\$ 20,000	\$ 826,742
<b>LIABILITIES AND EQUITY</b>						
<b>Liabilities</b>						
Accounts Payable	\$	\$	\$	\$	\$	\$ 13,172
Contracts Payable						\$ 393,910
Retainage Payable						27,133
Interfund Payable	158,075	85,966		8,391	252,432	411,524
Bond Anticipation Notes Payable						1,343,000
<b>Total Liabilities</b>	158,075	85,966		8,391	252,432	2,188,739
<b>Equity</b>						
<b>Fund Balances</b>						
Reserved For Encumbrances			20,000		20,000	116,751
Reserved For Special Purposes						
Unreserved	(158,075)	(85,966)		(8,391)	(252,432)	(1,478,748)
Undesignated (Deficit)	(158,075)	(85,966)	20,000	(8,391)	(232,432)	(1,361,997)
<b>Total Equity</b>						
<b>TOTAL LIABILITIES AND EQUITY</b>	\$ -0-	\$ -0-	\$ 20,000	\$ -0-	\$ 20,000	\$ 826,742

The notes to the financial statements are an integral part of this statement.

# EXHIBIT C-2 TOWN OF HUDSON

Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 1992

	Central Street Reconstruction	Sewer Facilities Project	Landfill Closure	Street Light Conversion	Fire Equipment	Taylor Falls Bridge Maintenance	Town-wide Revaluation	June 30, 1992	Totals June 30, 1991
Revenues	\$	\$	\$	\$	\$	\$	\$	\$	\$
Miscellaneous									\$41,869
<b>Other Financing Sources</b>									
Proceeds of General Long-term Debt			1,100,000		7,000	21,000		1,128,000	2,222,998
Operating Transfers In	139,449		48,970			65		188,484	84,022
<b>Total Revenues and Other Financing Sources</b>	139,449	1,100,000	48,970	7,000	21,065		1,316,484	2,348,889	
<b>Expenditures</b>									
<b>Capital Outlay</b>									
Architectural/Engineering		58,242						58,242	137,491
General Construction		8,918						8,918	1,788,425
Equipment, Furniture and Fixtures									69,748
Administration							61,301	61,301	326
Other		210					210		
<b>Other Financing Uses</b>									
Operating Transfers		58,217			31			58,248	95,686
<b>Total Expenditures and Other Financing Uses</b>		125,587			31		61,301	186,919	2,091,676
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	139,449	974,413	48,970		6,969	21,065	(61,301)	1,129,565	257,213
<b>Fund Balances - July 1</b>	(158,075)	(225,415)	(48,970)		(6,969)	(21,065)	52,910	(1,361,997)	(1,619,210)
<b>Fund Balances - June 30</b>	(\$158,075)	(\$85,966)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	(\$8,391)	(\$232,432)	(\$1,361,997)

The notes to the financial statements are an integral part of this statement.

**EXHIBIT D-1**  
**TOWN OF HUDSON**  
 Trust and Agency Funds  
 Combining Balance Sheet  
 June 30, 1992

ASSETS	Expendable Trust Funds		Nonexpendable Trust Funds		Totals June 30, 1991
	Library Building	Capital Reserve	Town	Agency Funds	
Cash and Equivalents	\$755	\$36,794	\$49,884	\$133,880	\$2,119,573
Receivables					\$1,502,928
Interest		426			1,459
Interfund Receivable				26,894	26,894
Due From Others				108,037	108,037
<b>TOTAL ASSETS</b>	<b>\$755</b>	<b>\$37,220</b>	<b>\$49,884</b>	<b>\$133,880</b>	<b>\$2,255,963</b>
<b>LIABILITIES AND EQUITY</b>					<b>\$1,646,443</b>
<b>Liabilities</b>					
Accounts Payable	\$	\$	\$	\$	\$1,276
Intergovernmental Payable		20,493			20,493
Interfund Payable				10,836	10,836
escrow and Performance Deposits				1,999,923	1,999,923
<b>Total Liabilities</b>			20,493	2,012,035	2,032,528
<b>Equity</b>					
Fund Balances					
Reserved For Endowments	755	37,220	29,391	133,880	22,189
Reserved For Special Purposes					156,069
<b>Total Equity</b>	<b>755</b>	<b>37,220</b>	<b>29,391</b>	<b>133,880</b>	<b>223,435</b>
<b>TOTAL LIABILITIES AND EQUITIES</b>	<b>\$755</b>	<b>\$37,220</b>	<b>\$49,884</b>	<b>\$133,880</b>	<b>\$2,255,963</b>
					<b>\$1,646,443</b>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT D-2**

**TOWN OF HUDSON**

Fiduciary Fund Type  
Expendable Trusts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 1992

	Library Building	Capital Reserve	Other	June 30, 1992	Totals June 30, 1992
<b>Revenues</b>					
Interest and Dividend Income	\$1,740	\$1,545	\$5	\$3,290	\$6,765
Donations	1,206			1,206	40
<b>Other Financing</b>	100		750	850	
Operating Transfers In					
<b>Total Revenues and Other Financing Sources</b>	3,046	1,545	755	5,346	6,805
<b>Expenditures</b>					
Current Culture and Recreation	96			96	330
<b>Other Financing Uses</b>					
Operating Transfers Out					83,751
<b>Total Expenditures and Other Financing Uses</b>	96			96	84,081
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	2,950	1,545	755	5,250	(77,276)
<b>Fund Balances - July 1</b>	34,270	27,846		62,116	139,392
<b>Fund Balances - June 30</b>	\$37,220	\$29,391	\$755	\$67,366	\$62,116

The notes to the financial statements are an integral part of this statement.

————— **EXHIBIT D-3** —————  
**TOWN OF HUDSON**

**Agency Funds**

**Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended June 30, 1992**

<b>Developers' Performance Bond Fund</b>	<b>Balance July 1, 1991</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 1992</b>
<b>ASSETS</b>				
Cash and Equivalents	\$666,243	\$665,716	\$266,170	\$1,065,789
Interfund Receivable	2,500		2,500	
<b>TOTAL ASSETS</b>	<b>\$668,743</b>	<b>\$665,716</b>	<b>\$268,670</b>	<b>\$1,065,789</b>

**LIABILITIES**

Accounts Payable	\$	\$547	\$	\$547
Interfund Payable		10,836		10,836
Escrow and Performance Deposits	668,743	654,333	268,670	1,054,406
<b>TOTAL LIABILITIES</b>	<b>\$668,743</b>	<b>\$665,716</b>	<b>\$268,670</b>	<b>\$1,065,789</b>

**Sewer  
Ordinance Deposits**

**ASSETS**

Interfund Receivable	\$19,352	\$19,545	\$29,089	\$9,808
Due From Developers	64,569		904	63,665
<b>TOTAL ASSETS</b>	<b>\$83,921</b>	<b>\$19,545</b>	<b>\$29,993</b>	<b>\$73,473</b>

**LIABILITIES**

Escrow and Performance Deposits	\$83,921	\$19,545	\$29,993	\$73,473
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**Planning Board  
Fee Deposits**

**ASSETS**

Interfund Receivable	\$948	\$16,254	\$11,172	\$6,030
Due From Developers	55,081		10,709	44,372
<b>TOTAL ASSETS</b>	<b>\$56,029</b>	<b>\$16,254</b>	<b>\$21,881</b>	<b>\$50,402</b>

**LIABILITIES**

Accounts Payable	\$	\$729	\$	\$729
Escrow and Performance Deposits	56,029	15,525	21,881	49,673
<b>TOTAL LIABILITIES</b>	<b>\$56,029</b>	<b>\$16,254</b>	<b>\$21,881</b>	<b>\$50,402</b>

**EXHIBIT D-3 (continued)**  
**TOWN OF HUDSON**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 1992**

CAP/Ompact Fees	Balance July 1, 1991	Additions	Deductions	Balance June 30, 1992
<b>ASSETS</b>				
Cash and Equivalents	\$588,253	\$234,002	\$10,940	\$811,315
Interfund Receivable		11,056		11,056
<b>TOTAL ASSETS</b>	<b>\$588,253</b>	<b>\$245,058</b>	<b>\$10,940</b>	<b>\$822,371</b>
<b>LIABILITIES</b>				
Interfund Payable	\$6,053	\$	\$6,053	\$
Escrow and Performance Deposits	582,200	245,058	4,887	822,372
<b>TOTAL LIABILITIES</b>	<b>\$588,253</b>	<b>\$245,058</b>	<b>\$10,940</b>	<b>\$822,371</b>
<b>Totals</b>				
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Cash and Equivalents	\$1,254,496	\$899,718	\$277,110	\$1,877,104
Interfund Receivable	22,800	46,855	42,761	26,894
Due From Developers	119,650		11,613	108,037
<b>TOTAL ASSETS</b>	<b>\$1,396,946</b>	<b>\$946,573</b>	<b>\$331,484</b>	<b>\$2,012,035</b>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$1,276	\$	\$1,276
Interfund Payable	6,053	10,836	6,053	10,836
Escrow and Performance Deposits	1,390,893	934,461	325,431	1,999,923
<b>TOTAL LIABILITIES</b>	<b>\$1,396,946</b>	<b>\$946,573</b>	<b>\$331,484</b>	<b>\$2,012,035</b>

The notes to the financial statements are an integral part of this statement.

SINGLE AUDIT ACT  
INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE



**INDEPENDENT AUDITOR'S COMBINED REPORT  
ON INTERNAL CONTROL STRUCTURE**

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

We have audited the general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1992, and have issued our report thereon dated August 12, 1992. We have also audited the Town's compliance with requirements applicable to nonmajor Federal financial assistance programs and have issued our report thereon dated August 12, 1992.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Town complied with laws and regulations, noncompliance with which would be material to a Federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1992, we considered the Town's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Town's general purpose financial statements and on its compliance with requirements applicable to Federal financial assistance programs and not to provide assurance on the internal control structure.

The management of the Town of Hudson is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become

inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Town of Hudson

Independent Auditor's Combined Report on Internal Control Structure

**Accounting Controls**

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

**General Requirements**

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administration Requirements

**Specific Requirements**

- Types of Services
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting
- Cost Allocation
- Special Requirements

**Claims for Advances and Reimbursements**

**Amounts Claimed or Used for Matching**

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1992, the Town of Hudson had no major Federal financial assistance programs and expended 87% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs:

We performed tests of control, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following condition was noted that was considered to be a material weakness as defined above:

### Controls over Recreation Department Revenues

Upon observation of the procedures used to account for the revenues of the Recreation Department, we found the following deficiencies in internal accounting control:

1. Records such as attendance reports and activity rosters are not retained. These records should be retained in order to support the amount of revenue collected by the Department.
2. Revenues are not reconciled with supporting documentation. If attendance records are retained, the number of participants can be multiplied by the prices to determine the estimated as well as the actual revenue earned.

Because of the lack of internal controls in this area, we have made recommendations to management on establishing some internal accounting controls, including ones alluded to above.

Also, the following conditions were noted that we do not consider to be material weaknesses:

### General Fixed Assets

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors assets utilization, provides a safeguard over the asset, and allows for depreciation expense when applicable.

We were pleased that the Town has begun to develop an accounting for fixed assets. At present, the Town has had an outside appraisal company provide the Town with a fixed asset listing at October 31, 1991. This is a big step toward implementing a fixed asset accounting system and we recommend the following steps be taken to conform to generally accepted accounting principles and remove the qualification in the independent auditor's report:

1. Establish a system that will periodically update the listing of fixed assets as assets are acquired, retired or sold.
2. Town-owned land must be appraised for inclusion in the Town's fixed asset listing.
3. A reconciliation of changes in the general fixed assets account group during the year is a required disclosure in the notes to the financial statements. Therefore, the Town should consider setting up the general fixed assets in their general ledger by major asset category (land, buildings, equipment, and improvements other than buildings) in addition to the listing that will be updated by the appraisal company.

### Collateralization of Funds

Over \$1,000,000 of Sewer Operating Fund deposits, including capital assessments were not insured or collateralized during the 1991-92 fiscal year. Although an investment policy regarding Sewer Funds was adopted by the Town Council, the specifics aimed at the Sewer Fund deposits have not been addressed.

The Town's investment policy, which had been duly authorized by the Town Council on March 9, 1992 has not been activated by the Town Treasurer in regard to Item B7 which states:

"With respect to the Sewer Capital Assessment Fund - The funds in this account are presently maintained in an interest-bearing savings account as provided by a resolution of this Town. These funds should be placed into longer term certificates of \$100,00 each or placed with a Trust Department into a fund which only invests in Government securities - T-bills or notes."

We recommend that the Treasurer act on the investment policy regarding the investment of Sewer Fund monies as indicated in Item B7 of the document and adopt a similar policy for Sewer Operating Funds as well.

We have discussed this situation with the Town Treasurer and she has assured us that collateralization will be sought.

#### Agency Fund Receipts - Timeliness of Deposit

During our audit we noted instances where substantial deposits received for Developer's Performance Bonds were deposited in the General Fund and not credited to the Developers' Bond Account for as long as 1 to 4 months. We also noted that when these amounts were finally credited to the appropriate account, no interest was credited for the lapse in time. The effect of this condition is that of providing the General Fund with an interest-free loan.

Internal accounting controls appear to be loose in this area as the emphasis has been placed more on accuracy than timeliness in light of prior problems emphasized over Agency Funds.

We recommend the use of checking accounts for these funds. Direct deposits to these funds rather than through the General Fund first would make for more timely deposits. In addition, payments directly out of these accounts would greatly enhance the fiduciary responsibility over these funds.

#### Trustees of Trust Funds

Payments to cemetery associations are not adequately supported. No documentation regarding authority or necessity for payment was noted during our audit. Only canceled checks were provided.

Cemetery associations must provide the Trustees of Trust Funds with vouchers to support and authorize the disbursement of Cemetery Trust Fund income. In addition, payments to cemetery associations may not exceed the costs of perpetual care for the applicable plots.

We recommend that Trustees make payment to cemetery associations only upon authority of presented vouchers for payment. In addition, Trustees pay either the income earned on the Cemetery Trusts or the amount of the vouchers, whichever is less.

#### Tax Abatements

During our audit of the Tax Collector's records, it was brought to our attention that an adjustment was made to the tax warrant to correct an error. The error originated from a duplicate billing of a subdivision of property, all of which was committed to the Tax Collector.

When the error was discovered, the Assessor's Office deleted out these duplicate

bills without giving the Tax Collector a formal abatement. Thus the Tax Collector listed this on her "Summary of Warrants" as an adjustment.

A formal abatement must be issued to relieve the Tax Collector from her legal responsibility to collect any tax previously committed to her.

It is believed by some that by granting the abatement for this error, that it would reduce overlay, which is the annual provision for tax abatements and refunds. Overlay is no longer treated as an appropriation in the State of New Hampshire and as such is treated as a reduction in current and past property tax warrants/revenue.

We recommend the Tax Collector be given formal abatements for any changes or corrections that result in decreasing amounts previously committed to her, as well as those which grant taxpayer relief or those due to being over assessed.

These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the Town's general purpose financial statements and of its compliance with requirements applicable to its major Federal financial assistance programs for the year ended June 30, 1992, and this report does not affect our reports thereon dated August 12, 1992.

In addition to the foregoing reportable conditions, the following other matters came to our attention that we have discussed with management as opportunities for efficiency and/or cost savings related to the administration of the Town:

1. Completeness of MS-61 (Inclusion of all delinquent Betterment Assessments)
2. Library - Employee Purchases-Gross Budgeting Practices

This report is intended for the information of management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Plodzick & Sanderson  
Professional Association

August 12, 1992

193 North Main Street Concord, N.H. 03301 (603) 225-6996

***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS  
AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATE-  
MENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS ISSUED BY THE GAO***

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

We have audited the general purpose financial statements and the combining and individual fund financial statements of the Town of Hudson as of and for the year ended June 30, 1992, and have issued our report thereon dated August 12, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Hudson is the responsibility of the Town's management.

As part of our audit, we assessed the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants could cause the financial statements to be materially misstated. We concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of the Town's compliance with such provisions of laws, regulations, contracts, and grants.

However, in connection with our audit, nothing came to our attention that caused us to believe that the Town of Hudson had not complied, in all material respects, with the laws, regulations, contracts, and grants referred to in the preceding paragraph.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, or grants, that cause us to conclude that the aggregation of misstatements resulting from those failures or violations is material to the financial statements.

The results of our tests of compliance indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came

to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

Town of Hudson  
Independent Auditor's Report on Compliance With Laws and Regulations

This report is intended for the information of management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

PLODZIK 7 SANDERSON  
Professional Association

August 12, 1992



***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS***

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

In connection with our audit of the 1991-92 general purpose financial statements and the combining and individual fund financial statements of the Town of Hudson, and with our study and evaluation of the Town's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to a certain nonmajor Federal financial assistance program for the year ended June 30, 1992.

As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**PLODZIK & SANDERSON  
Professional Association**

August 12, 1992

***INDEPENDENT AUDITORS'S REPORT ON SUPPLEMENTARY  
INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE***

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

We have audited the general purpose financial statements of the Town of Hudson and the combining and individual fund financial statements of the Town for the year ended June 30, 1992, and have issued our report thereon dated August 12, 1992. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Hudson. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

**PLODZIK & SANDERSON  
Professional Association**

August 12, 1992

# SCHEDULE I TOWN OF HUDSON

Schedule of Federal Financial Assistance  
For the Fiscal Year Ended June 30, 1992

FEDERAL GRANTOR/PASS THROUGH GANTOR/PROGRAM TITLE	Federal CFDA Number	Pass Through Grantors Number	Accrued (Deferred) Grant Revenues July 1, 1991	Revenues		Expenditures/ Accrued (Deferred) Non Grant Revenues June 30, 1992	
				Federal	State	Federal	Federal
Department of Transportation National Highway Traffic Safety Administration Passed Through the State of New Hampshire Highway Safety Agency	20.600	960-2-7510.3A	\$	\$2,000		\$	
State and Community Highway Safety Hudson Video System	20.600	308-91A-051		1,079		1,079	
DWI Patrol Grants Drug Enforcement	20.600	NCA-90-7451-092		724		724	
Federal Emergency Management Agency Passed Through the State of New Hampshire- Office of Emergency Management	83.516	0197-DR-NH		26,141	4,190	26,141	4,190
Disaster Assistance Flood Damages Emergency Preparedness	83.516			813		813	
Totals			\$ -0-	\$30,757	\$4,190	\$30,757	\$4,190
						\$ -0-	\$ -0-

## HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Ronald	- 883-5711
American Legion	Richard Beck	- 889-9777
Bafta Federation of the First Baptist		
Church of Hudson	Jo Drown	- 882-8639
Boy Scouts, USA	Jean Brown	- 883-3682
First NH Regiment, Inc.	Steve Rogers	- 889-1994
Friends of the Hills Memorial Library	Alice Coakley	- 883-5084
Girl Scouts, USA	Wendy Ann Francis	- 880-6522
Green Meadows Golf Club	Philip Friel	- 889-1555
4-H Coordinator	Lynnette Fletcher	- 673-2510
Hudson Chamber of Commerce	Dot Kendall	- 889-4731
Hudson Day Extension Group	Pauline Blais	- 882-2089
Hudson Firefighters Relief Assoc.	Jerry Paquette	- 886-6021
Hudson Fish & Game Club	Mike Pelletier	- 883-4908
Hudson Fortnightly Club	Barbara Tellinghuisen	- 883-0977
Hudson Grange #11	B. Richard Bailey	- 880-8615
Hudson Historical Society	Ella Connell	- 883-7086
Hudson Junior Women's Club	Arlene Creeden	- 882-4281
Hudson Kiwanis	Dan Zelonis	- 882-1741
Hudson Nottingham West Lions Club	Lillian Bellisle	- 889-0285
Hudson Lions Club	Joseph Kasper	- 889-7273
Hudson Rotary Club	Marg Soper	- 882-2741
Hudson Senior Citizens Club	Leo Tetrault	- 883-4469
Hudson Taxpayers Association	John M. Bednar	- 883-7541
Hudson VFW Post	Manuel Biskaduros	- 882-5630
Hudson VFW Ladies Auxiliary	Joan Pawelczyk	- 881-7061
Knights of Columbus	Cecil Williams	- 424-5887
Ladies Guild of St. John's	Jean Brown	- 883-3682
Suburban Kidettes	Lou Campidelli	- 880-7999
Suburbanettes	Lou Campidelli	- 880-7999
Wattanick Grange No. 327	Claudia Boucher	- 882-0277

**Town Reports**

<b><u>Auditor's Report</u></b> .....	185
General Purpose Financial Statements	
Exhibit A-Combined Balance Sheet - All Fund Types and Account Groups .....	187
Exhibit B-Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	189
Exhibit C-Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds .....	191
Exhibit D-Combined Statement of Revenues, Expenses and Changes in Fund Balances - All Nonexpendable Trust Funds .....	193
Exhibit E-Combined Statement of Cash Flows - All Nonexpendable Trust Funds .....	194
Notes to the Financial Statements .....	195
Combining and Individual Fund Financial Statements .....	209
General Fund	
Exhibit A-1 - Statement of Estimated and Actual Revenues .....	210
Exhibit A-2 - Statement of Appropriations, Expenditures and Encumbrances .....	212
Exhibit A-3 - Statement of Changes in Unreserved - Undesignated Fund Balance .....	215
Special Revenue Funds	
Exhibit B-1 - Combining Balance Sheet .....	216
Exhibit B-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	218
Statements of Revenues, Expenditures and Changes in Fund Balance	
Exhibit B-3 - Sewer Department .....	220
Exhibit B-4 - Hills Memorial Library .....	221
Exhibit B-5 - Conservation Commission .....	222
Capital Projects Funds	
Exhibit C-1 - Combining Balance Sheet .....	223
Exhibit C-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	224
Trust and Agency Funds	
Exhibit D-1 - Combining Balance Sheet .....	225
Exhibit D-2 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Fiduciary Fund Type - Expendable Trust Funds .....	226
Exhibit D-3 - Combining Statement of Changes in Assets and Liabilities - Agency Funds .....	227
Independent Auditor's Combined Report on Internal Control Structure .....	230

Independent Auditor's Report on Compliance with Laws and Regulations based on an audit of financial statements performed in accordance with Government Auditing Standards issued by the GAO .....	236
Independent Auditor's Report on Compliance with requirements applicable to nonmajor Federal Financial Assistance Programs .....	238
Independent Auditor's Report on Supplementary Information Schedule of Federal Financial Assistance .....	239
Schedule I of Federal Financial Assistance .....	240
Assessors .....	95
Budget, Proposed, FY 1994	
DRA-MS-7 .....	19
Budget Proposal Summary .....	23
Revenue Summary .....	25
Detailed Departmental Budgets .....	26
Conservation Commission .....	95
Dedication .....	2
Emergency Preparedness .....	97
Finance Department .....	98
Fire Department .....	100
Hills Memorial Library .....	104
Legal Officer .....	106
Monies Earned .....	178
Monies Paid .....	163
Nashua Regional Planning Commission .....	107
Organizations and Leaders .....	241
Planning Board .....	117
Planning Division .....	110
Police Department .....	119
Public Works Department .....	121
Engineering Division .....	122
Street Division .....	124
Drain/Sewer Division .....	125
Recreation Department .....	126
Selectmen, Chairman, Board of .....	94
Solid Waste Study Committee .....	129
Tax Collector (Property Taxes, Yield Taxes, Land Use Taxes, Unredeemed Taxes, Unredeemed Sewer Utility/Sewer Betterments, Sewer Utility/Sewer Betterment) .....	130
Town Clerk	
Receipts .....	135
Vital Statistics .....	135
Presidential Primary, 2-18-92 .....	135
Town Election, 3-10-92 .....	139
Special Town Election, 6-16-92 .....	149
Town Officers .....	3
Treasurer .....	155
Warrant, 1993 Town Meeting .....	9
Zoning Board of Adjustment .....	158
Zoning/Building Division .....	156



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NOTES

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**HUDSON TOWN OFFICES**  
**TELEPHONE EXTENSIONS**

POLICE DEPARTMENT	EMERGENCIES ONLY .....	889-9090
	BUSINESS NUMBER .....	886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY .....	883-7707
	BUSINESS NUMBER .....	886-6021
AMBULANCE	EMERGENCIES .....	883-7707
SELECTMEN'S OFFICE .....		886-6024
PUBLIC WORKS .....		886-6005
Engineering, Planning, Building, Zoning		
FINANCE .....		886-6000
SEWER BILLS .....		886-6029
ASSESSOR .....		886-6009
TOWN ATTORNEY .....		886-6014
TOWN CLERK .....		886-6003
LIBRARY .....		886-6030
HEALTH OFFICER .....		886-6005
HIGHWAY GARAGE .....		886-6018
ALVIRNE HIGH SCHOOL .....		886-1260
DR. H. O. SMITH SCHOOL .....		886-1248
MEMORIAL SCHOOL .....		886-1240
LIBRARY STREET SCHOOL .....		886-1255
NOTTINGHAM WEST ELEMENTARY SCHOOL .....		595-1570
SUPERINTENDENT OF SCHOOLS .....		883-7765
YOUTH CENTER .....		880-1600