

# HUDSON SCHOOL DISTRICT



**Office of the Superintendent**

## Annual Report 2019



**Alvirne High School**



**Hudson Memorial School**



**Hills Garrison School**



**Dr. H. O. Smith School**



**Library Street School**



**Nottingham West School**

The information contained in the following pages is also available at [www.sau81.org](http://www.sau81.org).

**Annual Report**  
of the  
**HUDSON**  
New Hampshire  
**SCHOOL DISTRICT**

Year Ending June 30, 2019

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**HUDSON SCHOOL DISTRICT  
2019 ANNUAL REPORT**

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# **DISTRICT OFFICERS**

## **MODERATOR**

Paul Inderbitzen  
Term expires 2020

## **CLERK**

Patricia Barry  
Term expires 2020

## **TREASURER**

Cecile Nichols  
Term expires 2020

# **SCHOOL BOARD**

Malcolm Price  
Term expires 2020

Darcy Orellana  
Term expires 2021

Diana LaMothe  
Term expires 2022

Gretchen Whiting  
Term expires 2020

Gary Gasdia  
Term expires 2022

Jack Gasdia  
Student Representative

## IN MEMORY OF



Officer Katherine (Katie) M. Thyne  
June 9, 1995 – January 23, 2020

Katie died in the line of duty while serving on the Newport News, Virginia Police Department. She was a 2013 graduate of Alvirne High School where she was an active member of the JROTC Program. Katie also played both basketball and softball.



Air Force Captain Ryan Phaneuf  
June 4, 1989 – January 27, 2020

Ryan died in the line of duty in a plane crash in Afghanistan. He was a 2007 graduate of Alvirne High School. While attending Alvirne, he was a dedicated JROTC student and Group Commander in his senior year. Ryan was also active in cross-country and chorus.

## ANNUAL REPORT DEDICATION



The spirit of community and civic participation in Hudson is why we dedicate this document to Mr. Len Lathrop of the Hudson-Litchfield News. Len's commitment to the Hudson School District and our Hudson community is unrivaled. It seemed that he was at every school event photographing, cheering, reporting on and supporting education, our schools, students, and their families. We appreciate everything Mr. Lathrop has done over the years and wish him the very best in his future endeavors.



## OUR VISION

HUDSON EXEMPLIFIES EXCELLENCE IN EDUCATION

## OUR MISSION

INNOVATIVE LEARNING PRACTICES AND  
EMPOWERED EDUCATORS FACILITATE AND INSPIRE  
LEARNERS TO ACHIEVE PERSONAL ACADEMIC  
EXCELLENCE IN A SAFE AND DYNAMIC ENVIRONMENT  
THAT ELEVATES THEIR ENGAGEMENT AS VALUED  
ACTIVE COMMUNITY MEMBERS

## A MESSAGE FROM THE HUDSON SCHOOL BOARD

Your Hudson School Board members represent a diverse set of professional and lived experiences, values, and perspectives. Our budget is the backbone of our public school system. As a governing body we work together to support opportunities for all students and employees to thrive and succeed because we know this strengthens Hudson, New Hampshire, our nation, and beyond.

This past year collaboration and community stood out for us. We saw robust participation when we invited the community to share their thoughts and ideas about our school system and its future needs. We saw this in the extensive strategic planning process that led to a 5-year strategic plan for the school district. Our newly adopted district vision statement - *Hudson exemplifies excellence in education*, reflects our aspirations for years to come. Our faculty, staff, and administration are remarkable and dedicated. Our students are learning, growing, achieving, and contributing.

As you read this annual report, we hope that you consider the notions of excellence in education, lifelong learning, community, our students and educators, and how an excellent public school system is the cornerstone of our community. The Hudson School District is striving to provide the very best education for our community via responsible budgets, innovative practices, and an eye towards the future. We are always learning!

Sincerely,

Mr. Malcom Price, Chairman  
Dr. Darcy Orellana, Vice-Chair  
Mr. Gary Gasdia, Member  
Ms. Diana LaMothe, Member  
Ms. Gretchen Whiting, Member



**ANNUAL REPORT  
OF THE  
SUPERINTENDENT OF SCHOOLS**

There are a few axioms regarding technology and communication in today's world that we repeat over and over, but when you take a step back and look at it, the quickly evolving practices and expectations are quite astounding. One axiom is that you can never communicate well enough and that has proven true. People want the communication quickly and in digestible chunks, which is the chief way we all communicate with one another daily. Because of the length of this message, I've probably already had half of my readership stop before this sentence.

We've spent a lot of time in the past year talking about the future of education and how it fits in the world our students will be entering. We have asked ourselves, "How do we prepare students for jobs that don't even exist yet?" Who thought that we would need drone operators or that we could get groceries delivered two hours after ordering them online from a national retailer? I certainly never dreamed that being an "influencer" could net someone millions of dollars a year just for giving their opinion or advice. We must prepare our students to succeed in this new reality.

We need to give our students the 21<sup>st</sup> century skills of communication, critical thinking, creativity, and collaboration so they have the tools to adapt to the changing landscape of the working world. It is crucial we teach the content that we have for years and offer career and technical skills. But if we don't address the 21<sup>st</sup> century skills for all our students, they won't be prepared as well as other communities in our state, nation, and across the globe that instill these qualities in their students.

To provide a roadmap for this process, a committee of 23 teachers, community members, administrators, school board members, and a town employee developed a five-year strategic plan. It focuses on three pillars:

- 1) Strong Learning Environment (provides for safety and resources)
- 2) Strong Connections (to families, the community, and within schools)
- 3) Vibrant Learning System (for rigorous academic programs and preparing students for the future).

The strategic plan is centered around our extensive work to look at the Portrait of a Graduate. This portrait looks at what qualities we would like our students to have in each grade that will indicate their success. The key elements are:

- Responsibility
- Communication
- Citizenship
- Curiosity
- Social Emotional Wellness

It is not within the scope of this report to represent all the wonderful things that are happening on a daily basis in our schools or the tireless efforts that teachers and support staff make to give the children of Hudson the best schooling opportunity possible. But you can be assured that Hudson students could not be with more dedicated and caring adults who take the extra step to help them to excel.

Respectfully submitted,

Lawrence W. Russell, Jr.  
Superintendent of Schools

**ANNUAL REPORT  
OF THE  
ASSISTANT SUPERINTENDENT**

One of our biggest accomplishments was the collaboration effort of the large group of stakeholders for our strategic plan that was anchored by the work previously done by the teachers, administration, and community members on the Portrait of a Graduate. We are very proud of the work that continues to be implemented that now has focus and systemic structure for the future of the education of Hudson.

Included in the strategic plan are the elements that we have continued as research based best practice in curriculum, instruction, and assessment. Universal Design for Learning (UDL) helps to identify and eliminate barriers in the curriculum before students experience the barriers. This framework includes multiple means for engagement, representation, and action and expression. What this means for students is providing more options for recruiting interest, sustaining effort and persistence, self-regulation, perception, language and symbols, comprehension, physical action, expression and communication, and executive function.

Within the pillar of Vibrant Learning System in the strategic plan, is the continuation of Instructional Rounds. Instructional Rounds are based on the medical rounds model so that practitioners observe each other in real time. Through identifying a problem of practice and scheduling a focused period of time that students get “What I Need” (WIN), one of elementary schools brought the math score above the state average for the New Hampshire Statewide Assessment System. We are encouraged that this practice will continue to raise outcomes for our students.

As part of the strategic plan, we continue to promote the social and emotional health and wellbeing of all our educational community. This includes our staff as well as our students. Part of the health and wellness focus is on self-care. With that in mind, our professional development committee is designing activities to promote wellness for our entire community. We have also included bringing in more resources to help in the mental wellness of students and families.

It is our hope that the continuation of working toward mastery of the competencies of our Portrait of a Graduate that every Hudson student will exhibit the responsibility, curiosity, communication skills, citizenship, and social emotional wellness that will produce our vision that Hudson exemplifies excellence in education.

Respectfully submitted,

Mary E. Wilson  
Assistant Superintendent

**ANNUAL REPORT  
OF THE  
DIRECTOR OF SPECIAL SERVICES**

The Special Services Department is responsible for the provision of Special Education, Nursing and McKinney-Vento services for the students of the Hudson School District.

Special education and related services are provided to students age 3 through 21 who experience educational disabilities and have not yet received a regular high school diploma. Students may be referred to special education as early as age 2 ½. Special education teams are charged with determining if students present with educational disabilities as defined in both state and federal guidelines. Once a student has been determined to require special education services as a result of an educational disability, the special education team is responsible to develop and implement a plan that is reasonably calculated to provide measurable benefit to the student within the least restrictive educational environment. This is possible through ongoing collaboration between special education and general education staff, related service providers, and families. The Hudson School District currently records 535 students as eligible for special education services with an additional 23 students participating in some phase of the referral process.

The Nursing Department provides services to all students. Services range from the provision of first aide and the assessment of illness to the management of significant medical conditions. The Nursing Department is also responsible to monitor compliance with immunization regulations, administer medications and oversee health care plans for students. A school nurse is vital to the climate, culture, and day-to-day operation of a school.

The McKinney-Vento Homeless Assistance Act is the primary piece of federal legislation related to the education of children and youth experiencing homelessness. The provisions of the McKinney-Vento Homeless Assistance Act support educational stability for children who experience homelessness. The district's Homeless Liaison is responsible to determine if a child's circumstances align with the established definitions set forth in the Act. Children who are determined eligible for McKinney-Vento services can continue to attend their school of origin for the remainder of the school year even if stable housing has been secured in another community. In this way, school remains a stable environment for children experiencing an otherwise unstable lifestyle. The Hudson School District currently records 19 students on its rolls as eligible for services under the McKinney-Vento Homeless Assistance Act.

The students who engage with the Special Services Department represent a uniquely diverse portion of our student body with greatly variable learning needs. The staff with whom they interact continue to dedicate themselves to the educational, physical, and emotional wellbeing of Hudson's students. They do so by consistently assessing their service delivery practices and instructional outcomes, monitoring for observable gains in student engagement and educational performance as hallmarks of successful service delivery.

Respectfully Submitted,

Rachel Borge  
Director of Special Services

**ANNUAL REPORT  
OF THE  
BUSINESS ADMINISTRATOR**

I begin my annual report by stating that this will be my final report as I will be retiring from my position as of June 30, 2020. The Hudson School District has been part of my life for the last thirty-five years. I sincerely appreciate the support during my long tenure. The staff, administration, and I have many shared accomplishments. I am a proud member of the Hudson School District and have enjoyed working with and learning from my colleagues. As Business Administrator, I strive to make the Hudson School District's Business Office responsive to the needs of the schools and its citizens.

It is the job of this department to ensure a safe, well-staffed and maintained educational environment for the students of Hudson. I oversee the support services critical to the successful education of our students. With the assistance of a dedicated staff, including Finance, Human Resources, Food Service, Student Transportation, and Facilities Management, together we provide support to the School Board, administration, and the schools so that each entity is better able to perform its function effectively.

The operational budget of the school district exceeds \$56 million. Approximately seventy-eight percent is comprised of salaries and benefits. We currently have approximately 700 full- and part-time employees within the school district.

The Finance Office has oversight of the efficient operations of the financial affairs of the district. This includes, but is not limited to, its accounting system, federal fund management, audit, purchasing, fixed asset inventory, payroll, and related tax issues.

The Human Resources Department is responsible for salary and benefits, personnel administration for all district staff, advertising, and new employee onboarding. In addition, the office is responsible for providing administration with personnel financial projections during contract negotiations. Human Resources must ensure that our district stays current with all changes, not only with healthcare reform, but also with changes from the Internal Revenue Service.

The Food Service Program continues to serve quality food, including fresh fruit and vegetables, while running a self-funded system. Currently we serve 260 breakfasts and 1,445 lunches daily. Financial administration, nutritional menu planning, catering/vendor operations, facility management, and student services within compliance measures set by local, state, and federal government also play a part in the Food Service Program's daily activity.

The Facilities Department is responsible for the overall maintenance of buildings and grounds to ensure a safe and comfortable learning environment for students and school district staff. This department is responsible for coordinating preventative and corrective maintenance of school district buildings, property, and mechanical systems to protect taxpayers' investments. Responsibilities also include coordinating ongoing training programs for custodial employees, developing and maintaining a district-wide standard for supply ordering, equipment purchasing, equipment recommendations, routine custodial inspections, and annual department staff evaluations. The district continues to maintain the infrastructure of the buildings and its fields and grounds using internal staff, keeping outsourcing as a last resort.

As we look toward the future, no one knows where it shall take us. Currently the voters of Hudson have approved renovations to our Career and Technical Education Center and will be voting on both the Alvirne High School renovation project and full-day kindergarten in March 2020. The Hudson School District continues to move forward in a positive direction.

Student transportation for Special Education students is supplied by Durham School Services. Within Hudson, they utilize five fourteen-passenger buses and additional transportation services are provided to students who attend day programs outside the district. Regular transportation is in the fourth year of a five-year contract with First Student, A FirstGroup

America Company. The district has twenty-five buses as well as three spare buses. Our continuous goal is to provide safe and efficient transportation services to all students.

My staff and I encourage the residents of Hudson to contact us with questions, concerns, or suggestions that might improve our areas of responsibility. My office is located on the second floor of the Kimball Webster Building at 20 Library Street. I may be reached by calling Kathy Vaillancourt at 886-1258.

In summary, I would like to thank the members of the Hudson School Board, Superintendent Larry Russell, Assistant Superintendent Mary Wilson, Director of Special Services Rachel Borge, and all members of the SAU staff for their support, hard work, and efforts. The citizens of Hudson can be assured that the staff in the Business Office will continue to offer the high-quality level of services they deserve and to which they have become accustomed.

Respectfully submitted,

Karen Burnell  
Business Administrator

**ANNUAL REPORT  
OF  
HUDSON MEMORIAL SCHOOL**



Hudson Memorial School is a student-focused community committed to delivering a comprehensive curriculum that fosters student engagement through diverse learning opportunities for all students that focus on higher-order reasoning skills. Provided with a personalized, safe learning environment, each student will develop and demonstrate respect, responsibility, and a strong work ethic that are core tools necessary for future success, as well as a lifelong commitment to learning.

During the 2019-20 school-year, Hudson Memorial School continued to place a strong emphasis on the transition process of 5<sup>th</sup> grade students into the 6<sup>th</sup> grade. As part of this effort, the school has continued with the traditional transition nights of a 5<sup>th</sup> Grade Parent Night, 5<sup>th</sup> Grade Step Up Day, Family Bingo Night, school tours, 6<sup>th</sup> Grade Orientation Night, etc. In addition to these events and for the third year, the YMCA of Greater Nashua sponsored a 5<sup>th</sup> Grade Day at Camp Sergeant called Notting-Hills Day. Facilitated by the YMCA Achievement Center and the Hudson Memorial School Counseling Department, students from Nottingham West and Hills Garrison Elementary Schools spent the day getting to know each other through different team building activities prior to entering the school together as 6<sup>th</sup> graders in the fall. In the fall of 2019, we continued to follow a modified school-day schedule for the first week of the school year much like the 2018-19 school-year. By modifying the first week's schedule, we created time for the 6<sup>th</sup> grade students to visit and learn about each of the important locations in the school such as the nurse's office, the main office, school counseling, the cafeteria, the library, the computer labs, etc., as well as participate in a series of team-building activities with the students and teachers of their academic team. Recognizing the importance of relationship building with our students and the importance of transitioning students from school year to school year, Hudson Memorial School 7<sup>th</sup> and 8<sup>th</sup> graders began the 2019-20 school year with a modified schedule that placed an emphasis on relationship building with teachers and peers, as well as academic goal-setting for all students.

Continuing the school's commitment to providing an individualized approach to curriculum, instruction, and assessment, Hudson Memorial School has continued to develop its Universal Design for Learning (UDL) strategies. This work conducted by the faculty and staff identifies the barriers to student learning that are present within our curriculum, as well as classrooms and strategies are developed to remove those barriers from the students' learning experiences. The work done to identify and remove barriers to student learning has been critical to the school's development of a multi-tiered system of support for student learning. An Intervention Design Team process was developed to focus the school's work and individualize student learning experiences to provide the appropriate Tier 1, Tier 2, and Tier 3 supports based on individual need using authentic student

data and a collaborative teaming process. During the 2019-20 school year, a stronger emphasis is being placed on the increased development of our tier 2 intervention strategies in both literacy and numeracy.

Hudson Memorial School's organizational structure continues to reflect an emphasis on making a large school environment feel smaller as the students and teachers continue to be grouped into eight core academic teams and a unified arts team. As a result, students, parents, and teachers are provided with a smaller environment needed to develop a strong and dynamic working relationship necessary for student learning. To maintain the school's organizational structure and facilitate strong lines of communication within the building, Hudson Memorial school continues to assign team facilitators to each of the nine teams to organize team meetings, communicate with school leadership, and ensure consistency of practices across all teams, as well as develop integrated approaches to student learning. The structure continues to allow our professional staff the time to routinely collaborate and address the needs of their students, as well as create a more student-centered environment that addresses the social, emotional, and educational needs of the middle school-aged student more effectively.

In accordance with the New Hampshire Department of Education's requirement to establish a competency process for schools (grades K-8) by September of 2017, Hudson Memorial School has continued to work as a professional staff throughout the 2019-20 school year within each of our academic departments to adhere to this guideline. Our work with competencies continued to develop during the 2019-20 school year as we continue to develop Academic Remediation Plans for students who need additional support in their learning of specific skills and concepts within the curriculum. Along with the implementation of Academic Remediation Plans, a shift in Hudson Memorial School's 2019-20 grade scale has also occurred to place stronger emphasis on student learning. Hudson Memorial School continues to utilize the Work-Study Practices model established during the 2016-17 school year and aligned to the core values of the school to promote the development of skills necessary for academic success and citizenship.

The schedule at Hudson Memorial School continues to allow for the opportunity to expose students to more academic opportunities throughout their day. As a result, the students continue to receive more time for unified arts classes. A unified arts class is a non-core class offering such as Art, Wellness, Family and Consumer Science, Computers, Technology Education, Music, etc. During the 2019-20 school year, Hudson Memorial School introduced a new Wellness course to our students. This course combines learning goals of the Health Curriculum with the learning goals of the Physical Education curriculum to create a new delivery model that focuses on aspects of leading an active and healthy lifestyle through a project-based learning model. Hudson Memorial School has continued to develop its Project Lead the Way (PLTW) Program. Last year, a Robotics course and Computer Application Development class was added to the PLTW course offerings that also includes a Design and Modeling class added the previous year. During the 2018-2019 school year, Hudson Memorial School added a course in Green Architecture and a Computer Science for Innovators and Makers class to our PLTW Course offerings. With these two new additions, as well as the Design and Modeling, Robotics, and Computer Applications classes, Hudson Memorial School has created an opportunity for over 500 students to experience the engineering design process and to develop solutions for authentic real-world problems.

During the 2019-20 school year, Hudson Memorial School continued its partnership with the Nashua Area Radio Society. Because of this partnership, the students of Hudson Memorial School have been granted the opportunity to participate in high-altitude balloon launches, the annual Nashua Area Radio Society's Field Day exercises, become licensed as Amateur Radio Operators, and benefited from countless hours of classroom support and activities. The relationship with the Nashua Area Radio Society also led to the development of a new after-school Amateur Radio Club during the 2019-20 school and supports the licensing of our students through the FCC. Hudson Memorial School will continue to provide additional STEM opportunities for students through their participation in the school's Vex Robotics Team.

Hudson Memorial School continues to work collaboratively with the YMCA of Greater Nashua to offer a program that focuses on providing the students of Hudson Memorial School with an opportunity to develop a set of values, skills, and relationships that lead to positive behaviors, better health, and achievement. The philosophies and practices of this program are rooted in the theories and practices of positive psychology and the YMCA's nine dimensions of wellbeing. The YMCA Achievement Center at Hudson Memorial School was launched in November of the 2016-17 school year as a unified arts class offering. The class, led by a YMCA employee, strives to create a sense of personal enrichment and achievement that will foster in each student the ability to develop a set of skills that will allow them to persevere over time to achieve their goals with greater independence and self-confidence. Partnering with the Rivier University Positive Psychology Department to disaggregate the data generated from student responses to the program, Hudson Memorial School and the YMCA Achievement Center are proud to report statistically significant increases in student self-esteem and happiness, as well as an increase in student grit as a result of their participation in the program.

During the 2019-20 school year, Hudson Memorial School established a What I Need (WIN) Block. This academic period takes place five days a week and provides students with an intensive and targeted support for their specific academic areas of need in literacy and numeracy through a direct and personalized approach to learning. Academic Focus period continues to be a welcomed addition to the professional practices at Hudson Memorial School. This class period provides students with time in their day to meet with their teachers in an effort to have their academic needs met in a timely fashion. During this time, students are scheduled into their teachers' classrooms at the beginning of the week based on their academic need. The academic need could be remediation or extension of core content material, time to complete their homework with their teacher, guidance, extension opportunities that teachers provide outside of the general curriculum, or time to utilize the Library Media Center or any one of our three computer labs to research or type papers.

Hudson Memorial School continues to provide Academic Assistance Tuesday through Thursday after school for any student who chooses to attend. During the 2017-18 school year, the program was successfully reorganized into content-specific settings to provide students with direct support in each content area based on individual need. This organizational structure has continued for the 2019-20 school year. Students attending the Academic Assistance program can receive instruction from teachers in every one of the core content areas during that time. The Academic Assistance sessions take place on Tuesday, Wednesday, and Thursday each week beginning at the end of the school day and ending daily at 3:30 pm. The Library Media Center is open after school for all students during Academic Assistance.

The Music Department provides a variety of programs including band, chorus, and general music. The annual holiday and spring concerts are the culminating activities where students display their musical talents featuring special performances by the swing choir, woodwind choir, and the jazz band. In December, the chorus and swing choir shared their musical talents with the community and performed for the residents of several area nursing homes, as well as the Hudson Senior Center. The 7th and 8th grade band participated in the Large Group Music Festival in March of 2019 and will do so again in March of 2020. The Jazz Band, Woodwind Choir, and Swing Choir competed in the Music in the Park Program. Last year, the music department once again provided the Hudson community with another outstanding musical. The 2018-19 student performance of *Mamma Mia* was made possible through the supportive efforts of the Drama Club, the Art Club, and our parent volunteers. This tradition will continue during the 2019-20 school year with the performance of *Chitty Chitty Bang Bang* on the weekend of April 17<sup>th</sup> and 18<sup>th</sup>.

Students at Hudson Memorial have the opportunity to participate in intramural and interscholastic sports each of the three seasons of the school year. Intramural volleyball and dodgeball continue to be offered during the fall and spring. These teams are coached by our faculty and staff; the friendly competition promotes school spirit and positive peer relationships. The interscholastic soccer, cross-country, basketball, wrestling, baseball, softball, spirit, wrestling, volleyball, and track teams successfully competed in the Tri-County League, with many



of the teams reaching post-season play. Our students and staff are proud of the positive contributions of all our student athletes, both on the field and in the classroom.

The Hudson Memorial PTO continues to support the school community through a variety of activities and volunteer committees. The efforts of the PTO emphasize the need for parent involvement in the school. The PTO has placed a tremendous amount of focus on supporting school spirit initiatives through their participation in the school store and other activities that benefit the entire school community. Other school activities the PTO supports throughout the year include but are not limited to the Washington, DC trip, the eighth-grade end of year dance, class day, parent-student-teacher conferences, the book fair, Pi Night, Art Night, Astronomy Night, Schoolwide assemblies, etc. The PTO is a vital, supportive, valued group within our school's community.

The Facilities Department continues to make improvements to the building. There is a replacement cycle for the installation of new tile in the areas of need. Next summer, the roof over the front wing of the building will be replaced and we have continued the multi-year process of replacing old chalkboards with new whiteboards. Improvements to the technology infrastructure include the addition of the 1-to-1 Technology Program in the 7<sup>th</sup> and 8<sup>th</sup> grade for the 2019-20 school year with the plan to continue expanding the program to the 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> grades during the following school year.

The staff of Hudson Memorial School continues to value its Community Partnerships and the work being done through the collaborative efforts of each to support the academic, social, and emotional growth of our students. We look forward to our continued work with our local partners and the continued development of new partnerships and opportunities for our students.

Respectfully submitted,

Keith Bowen  
Principal

**ANNUAL REPORT  
OF  
ALVIRNE HIGH SCHOOL**



**School Highlights:**

The Class of 2019 attended the commencement ceremony at the SNHU Arena on June 13, 2019, graduating 285 students. A graduation luncheon was also held to celebrate students who earned their high school diplomas through the Alvirne Continuing Education (ACE) program or successful completion of the HiSET equivalency exam. In November, thirty-one students were inducted into the National Honor Society based on their outstanding character, service, leadership, and scholarship, joining nineteen established members inducted the previous year. We continue to have additional honor societies in French, Spanish, Music, and Career and Technical Education.

School staff, students and parents are to be commended for the way they have endured school construction throughout this year. Parking and drop-off routines, as well as bus routes have been altered to accommodate a busy construction schedule. Internally, several program areas were moved to alternative locations for their studies to again accommodate construction.

The College and Career Day was a big success and we look forward to offering Challenge Day to our grade 9 students again this March. The school year is going quickly and we are pleased with our developing American Sign Language (ASP) offering as well as our Humanities program implementation in its second year moving toward full implementation next school year. The high school has worked in unison with the other district schools in implementation of the Strategic Plan, and we are very excited to start implementation of one-to-one computing for next year's incoming students.

**Athletics:** During the winter season, Skyler Bomba was the Diving State Champion. The following were named as all-state athletes, coaches: **Softball:** Liz DeRosa, Jenna Bradish, Haley Peaslee, Alexis Charbonneau, Kiara Chase; **Baseball:** Hayden Callery, Evan Beals; **Outdoor Track:** Skyler Bomba; **Boys Lacrosse:** Joshua Allard. **Basketball:** Ryan Weston, Jack Ford Award: Ryan Weston; **Soccer:** Emily Lizotte, Nick Cardenas, All Scholastic: Nick Cardenas, Tom Granger, Garrett Lambert; **Football:** Tommy Keegan, Alex Guiffrida, Jack Regan, John Porter, Jamie Bertrand, Greg Ellis, Kyle Gora, Mitch Dobek, Grady Hudson, and Morgan Williams.

The New Hampshire Interscholastic Athletic Association and New Hampshire Athletic Directors Association held the Annual NHIAA and NHADA Scholar Athlete Awards Ceremony on Monday, April 1, 2019. NHIAA high school student athletes from throughout New Hampshire were recognized for achieving academic and athletic excellence. Award recipients are nominated each year by their school principals based on criteria which require the high school seniors have a B+ grade point average, letter, be currently actively in at least two varsity sports, participate in community service activities, and serve as role models to their peers. The recipients from Alvirne High School include Damien

Barahona, Nathan Beliveau-Robinson, James Bertrand, Skyler Bomba, Joseph Canelas, Nick Cardenas, Matthew Cummins, Adam Dufault, Jessica Fontaine, Haley Gerace, Victoria Gush, Emily Kleiner, Joshua Laine, Garrett Lambert, Sarah Lavoie, Kelly McDermott, Dominique Milinazzo, Haley Peaslee, Ryan Santos, Jacqueline Smith, Emilienne Tarrant, Isabelle Turcotte, Caitlin Udice, Ryan Weston, Sarah Yi, Lily Zheng.

Nine students were recognized as twelve season athletes: Jamie Bertrand, Ben Cabral, Jessica Fontaine, Joshua Laine, Kelly Lavoie, Kelly McDermott, Zach Mousseau, Haley Peaslee, Antonio Saavedra.

In November, Grace Vaillancourt signed her National Letter of Intent to attend Towson University for gymnastics and in December, Alexis Charbonneau signed her letter to attend Assumption College for softball.

The Student Athlete Leadership Council (SALC) provided community service by collecting money and food for the local food pantry. At both Thanksgiving and Christmas, the group worked together to “adopt” a local family to provide food as well as carefully chosen gifts to both the adults and children. They also participated in the Penguin Plunge in early February to support Special Olympics.

### **Career and Technical Education (CTE):**

**Career/College Readiness:** The newly hired Career Development Coordinator, in partnership with the Community Engagement Coordinator, has worked to enhance our focus on Career and College Readiness. Ongoing initiatives such as the CTE Open House, 8<sup>th</sup> Grade Career Day, Freshman Seminar and College & Career Day, etc., continue to play a large role. Additionally, we are working to plan for opportunities to bring community business partners into the school. A Chamber of Commerce “After Hours” was held in Checkers and Fidelity Investments participated in a “Lunch & Learn.” Formal Internships have been established for a number of our more advanced students and there is a new class, “Career Focused Internships,” in the Program of Studies for 2020-2021. A newly formed “CTSO Ambassador” group has been active in support of these activities and program promotion.

**Career and Technical Student Organizations (CTSOs):** CTSOs are increasingly more prevalent across programs in the Wilbur H. Palmer CTE Center. Our FFA Chapter continues to dominate in State Competitions. Forestry, Veterinary Science, and Floriculture teams qualified to represent New Hampshire at the 92<sup>nd</sup> National FFA Convention and Expo in Indianapolis this past October. Our DECA Chapter brought eight students to Orlando in March to compete in the National Conference. Our HOSA Chapter had five competitors participating in the National Conference in Orlando in June. SkillsUSA had one Gold Medalist representing us in June at Louisville. Our newest CTSO, Educators Rising, was represented in Dallas by our Program Instructor. We anticipate that all our groups will acquit themselves at the highest level in the State Championships coming this spring.

**Industry Certifications:** Building Trades, Heavy Duty Mechanics, and Welding Technology students earned OSHA 10 Certifications. Health Science students earned their LNA Certification and Culinary Arts students earned their Serv-Safe certification. We are always looking for additional credentials that we can offer to our students.

**Volunteer Service:** Many CTE students participate in the co-curricular career and technical student organizations beyond the competitive events. In addition to developing leadership skills, staff and students partake in numerous volunteer activities. In 2019, students and staff volunteered more than 6,000 hours in the community. Additionally, the Veterinary Science students raised more than \$12,000 for the Greater Nashua Humane Society. Students enrolled in the Air Force Junior Reserve Officer Training Corps (AFJROTC) can regularly be seen out and about in the community providing a variety of service components.

**Open Farm Day:** The farm hosted the fourth annual Open Farm Day on May 18th. Visitors to the farm learned about Agriculture by taking tours, watching demonstrations, and sampling culinary creations made with Cabot cheese from our cows. Local vendors set up shop in the red barn showcasing their wares, providing demonstrations, and hosting several interactive displays. Unfortunately, due to the ongoing renovations, there will be NO Farm Day in the spring of 2020. Look for a big return in 2021.

**CTE Renovation:** The renovation of the Wilbur Palmer Career and Technical Center is well underway. New construction of the 38,000 square foot addition is progressing along with some interior space modifications. It is anticipated that some of the renovated spaces will be ready for occupancy as early as May 2020. The addition is projected to be ready for the start of school in the fall of 2020. Funding challenges may have an impact on the scheduling of future work.

### **Music**

The 2019 Bronco Marching Band and Color Guard presented their halftime show “Songs People Sing in the Shower” at our home and playoff football games. This pop music show featured “cult classics,” guilty pleasures, and one-hit-wonders from the ‘80s, ‘90s, and 2000s. Under the student leadership of Senior Drum Majors Marisa Morin and Dylan Wells and Junior Drum Major Emily Horgan, the Marching Band and Color Guard not only impressed stadium fans but also those community members who came out to see the group perform at the Salem Band Show and in parades in Londonderry, Allentown, and Derry. Our choirs kept busy during the fall with various performances, honoring our veterans at the annual BAE Veterans Day remembrance, as well as the Early Learning Center’s Veterans Day Ceremony, which was organized by ELC Assistant Principal Sandie Johnstone. Unfortunately, the annual holiday concert at the Hudson Baptist Church had to be canceled due to snow.

The Tri M Music Honor Society inducted 16 new members this year and organized a successful “Practice-a-Thon” fundraiser. On January 4 into January 5, 2020, Tri M members had a lock-in at Alvirne from 8:00 pm until 6:00 am practicing their instruments. The group raised \$3,000 during this fundraising effort and is using the money to plan a “Seniors Prom.” This event will be free of charge to senior citizens in Hudson and will include dinner and dancing to music provided by Music Department students. We believe this event could serve as an exemplary representation of **Strong Connections: School, Family, and Community** - one of the pillars of the Hudson School District’s Strategic Plan.

The Music Department was very successful at both Jazz All-State auditions as well as “Classical” All-State Auditions, with 21 students and 20 students selected to each festival, respectively. At Jazz All-State auditions, Brandon DiCarlo, Sophia Garas, and Rachel Hickey all received the top score in the state on their voice parts. Jacob Moralez earned the top score in the state for his Classical All-State audition. Sophia Garas is a four-year participant of both festivals, and Jacob Moralez is a four-year participant of the Jazz All-State festival.

The following students will represent the Music Department at the New Hampshire Music Educators Jazz All-State Festival February 13-15, 2020 at Pinkerton Academy and the New Hampshire Music Educators All-State Festival April 2-4, 2020 in Manchester, NH:

**NHMEA Jazz All-State Participants:** Emily Barrett, soprano voice; Jeremy Blau, tenor voice; Matthew Chenel, bass voice; Alex Corcoran, alto voice; Benjamin Costantini, string bass; Joshua Costantini, trumpet; **Brandon DiCarlo, bass voice (top score)**; Madisyn Dubuque, alto voice; Erin Farrell, alto voice; **Sophia Garas, soprano voice (top score)**; Jack Gasdia, tenor saxophone; Matthew Gerling, bass voice; **Rachel Hickey, alto voice (top score)**; Jackson Hyam, tenor voice; Emily Kanan, soprano voice; Kristina McCarthy, soprano voice; Jacob Moralez, bass voice; Nathan Muir, bass voice; Brian Nguyen, tenor voice; Jackson Rogers, tenor voice; Hillary Weston, alto voice

**NHMEA All-State Participants:** Emily Barrett, alto voice, Jeremy Blau, bass voice, Matthew Chenel, bass voice, Benjamin Costantini, clarinet, Joshua Costantini, trumpet, Brandon DiCarlo, bass voice, Emma Durand, alto voice, Erin Farrell, alto voice, Sophia Garas, soprano voice, Matthew Gerling, bass voice, Rachel Hickey, alto voice, Emily Kanan, soprano voice, Sara Kraus, alto voice, **Jacob Moralez, bass voice (top score)**, Nathan Muir, bass voice, Brian Nguyen, bass voice, Elaine Quarles, tuba, Jackson Rogers, tenor voice, Danielle Santiago, clarinet, Lillian Welburn, alto voice

Respectfully submitted,

Steve Beals  
Principal

**ANNUAL REPORT  
OF THE  
HUDSON ELEMENTARY SCHOOLS**



**Dr. H. O. Smith School (ELC)**  
Mary-Ellen Labrie, Principal



**Library Street School (ELC)**  
Mary-Ellen Labrie, Principal



**Hills Garrison School**  
Lois Connors, Principal



**Nottingham West Elementary School**  
Scott Baker, Principal

The common vision and mission of creating and developing a lifelong interest in learning is the driving force behind all that is done in the Hudson elementary schools. To support this mission, our elementary schools have developed and implemented curriculum and assessment initiatives that focus on defining and achieving high standards of learning and instructions. Our elementary school academic curriculum is based on standards that allow students to acquire knowledge and skill sets in the areas of literacy, oral and written communication, mathematical reasoning and numeracy, science and technology, and social studies, fine arts, and physical and emotional well-being. Collaboration, problem solving, and critical thinking skills are interwoven into every aspect of instruction.

Language Arts instruction at the elementary level continues to focus on individual instruction, based on the teachings of Fountas and Pinnell. In this model, teachers use guided reading groups and direct instruction based on a student's specific skills, reading levels, and areas for growth. Ongoing assessments are conducted on each student to guide instruction and assure that students are continually challenged to read and comprehend books of increasing complexity. Students need to have a dedicated time each day at home as well where they are reading "just right" level material.

The three elementary schools continue to use the enVision Math program in mathematics instruction. The 18-19 school year also saw an increase in small group guided math instruction to better address number sense, problem solving, and mathematical reasoning in a more individualized manner. Many classroom teachers established reteaching groups.

For writing instruction, The Six Traits is the model used at the elementary level. With the increasing demands for students to produce coherent informational writing in assessment, instructional emphasis on writing continues to be a priority. Students use writing as a tool for learning in all subject areas.

Science instruction continued to focus on Next Generation Science Standards. These standards were introduced in the 15-16 School Year, and with the support of Dan Pooler, STEM Coordinator for the district, teachers built upon what they learned last year to develop and enhance science instruction at every elementary grade level. During the 18-19 school year, teachers worked with a science specialist to continue developing knowledge and strategies.

Teachers in all three schools collaborate with the district's Technology Integration Specialist to implement technology in instruction. Access to computers has increased with grades four and five sharing a mobile lab between two classrooms, and grades one through three having small clusters of computers in their classrooms. There continues to be an emphasis on keyboarding skills. This is a critical skill that all students need to be able to access various learning modules that are computer based, as well as ensure that they will be successful when taking various computer based district and state assessments.

At the heart of instruction in all academic areas is collaboration. The elementary schools achieve this through ongoing Professional Learning Communities. The focus of the PLC model is always on student learning-what is going well, and what can be improved. This involves teacher reflection, both as individuals and as grade-level colleagues, as well as building-wide, cross grade-level collaboration. During weekly PLC meetings assessment data and student progress are shared, interventions and instruction are planned, and strategies discussed. This sharing of strategies and ideas supports both learners and teachers at every level.

The school district implemented the process of instructional rounds during the 18-19 school year at the elementary level. This process involves identifying a question or topic of practice that we want to learn more about, such as what kinds of questions do teachers ask during instruction? What are students doing and learning during the intervention block in math? What does independence look like in a fourth or fifth grade classroom? These are simply some sample questions that would guide teachers in instructional rounds. Once a question is determined, a team of teachers visits and observes in several classrooms, gathering data. This information is then analyzed, and as staffs, we look for ways to increase student engagement and improve learning and teaching. This process also invites all of us to learn from one another and share ideas and observations.

Work on studying and moving toward full-day kindergarten in our district began in earnest during the 18-19 school year. A committee comprised of community members and school personnel did a lot of research and showed great enthusiasm and persistence as they studied the possible benefits of full-day kindergarten and worked through the details that would be necessary to develop a plan. The district explored various means of implementing a full-day kindergarten program, and this work continued into the present school year, 19-20.

Thank you to parents for their time and effort to instill lifelong good learning habits; making sure that students arrive to school on time and following the district attendance and truancy policy. Student transition forms and meetings for at-risk children are helping teachers be prepared to support children who experience challenges. Our school counselors delivered classroom guidance lessons helping children learn about bullying, good decision making, self-advocacy, goal-setting, and study skills. Again, parent support and conversations with your children help reinforce these important lessons. Along the same lines, teachers continue to learn about social emotional learning and the impact trauma for learners. Social emotional learning continues to be a focus of teacher professional development. During the 18-19 school year, coaches from the Y joined us at each of the elementary schools and have provided a focus on positivity. They continue to work with us on providing mini lessons for students on social skills, goal setting, and reflecting on our selected word each month.

Parents are important partners with us in their children’s education. Together, we can help students achieve success in learning. Together, we can help children become invested in their dreams. We could not provide many of the extra programs and activities for students without our PTO groups. Our parent teacher organizations are comprised of enthusiastic and generous parents who give many hours to help schools accomplish our mission. Dedicated volunteers make specific events possible, such as Special Friends’ Day, fifth grade farewell activities, assemblies, author visits, book fairs, field trips, in-school enrichment presentations, and more. The support of parents is one of our greatest resources. All schools are fortunate to have parents who show their children that education is a collaborative effort of home and schools working together. Thank you!

We thank the community for the opportunity to work in positions of leadership in our elementary schools. This work is challenging and rewarding, exciting and ever changing. We continually reflect on our practices as well as the changing demands and expectations of our world. We appreciate and take pride in the work and dedication of our many teachers who show us that the best teachers are lifelong learners. Every day, our students remind us that they are at the heart of our efforts. Together, we will continue to move forward and help make the Hudson schools the best they can be.

Respectfully submitted,

Scott Baker, Principal  
Nottingham West

Lois Connors, Principal  
Hills Garrison

Mary-Ellen Labrie, Principal  
Early Learning Center

## RETIREES

The Hudson School District would like to thank and acknowledge:



***Karen Burnell***  
***Central Office***  
***35 years of service***



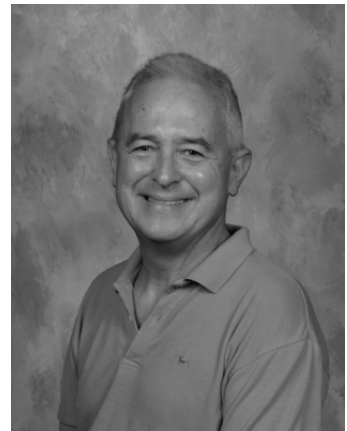
***Elizabeth (Betsy) Craig***  
***Alvirne High School***  
***33 years of service***



***Francis (Frank) DiFonzo***  
***Alvirne High School***  
***15 years of service***



***Jo-Ann Gaynor***  
***Hills Garrison School***  
***26 years of service***



***John Hodgkins***  
***Alvirne High School***  
***44 years of service***



***Georgina Igoe***  
***Alvirne High School***  
***41 years of service***



***Donna Johnson***  
***Alvirne High School***  
***14 years of service***



## RETIREES

The Hudson School District would like to thank and acknowledge:



***Kerry Keane***  
***Hudson Memorial School***  
***22 years of service***



***Gilbert Lachance***  
***Alvirne High School***  
***15 years of service***



***Shirley Nadeau***  
***Alvirne High School***  
***32 years of service***



***Susan Nerney***  
***Dr. H.O. Smith (ELC)***  
***13 years of service***



***David Nesbitt***  
***Alvirne High School***  
***18 years of service***



***Virginia Rever***  
***Alvirne High School***  
***22 years of service***



***Anne Trafton***  
***Hudson Memorial***  
***37 years of service***



***Janice Walsh***  
***Hudson Memorial School***  
***21 years of service***



***Mary Wilson***  
***Central Office***  
***4 years of service***

**Early Learning Center Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Alvayero, Maria	Food Service Worker - PT	6,923.00
Armstrong, William	Custodian - FT	43,076.80
Beals, Regina	Occupational Therapist	29,500.00
Bernard, Stephanie	Paraeducator - PT	14,140.10
Blaikie, Karen	Paraeducator - PT	19,738.16
Blaikie, Shellene	Paraeducator - PT	18,421.52
Boutin, Melissa	Paraeducator - PT	17,773.60
Breen, Melissa	1st Grade Teacher	44,000.00
Brooks, Stephanie	Art Teacher - PT	25,625.00
Campbell, Christine	Paraeducator - PT	19,738.16
Caron, Cynthia	Paraeducator - PT	25,066.08
Coleman, Yvonne	Kindergarten Teacher	40,000.00
Coquillet, Julia	1st Grade Teacher	52,750.00
Cotter, Kathleen	Paraeducator - PT	19,069.44
Coupal, Lisa	Administrative Assistant	32,680.53
Cripps, Colleen	Paraeducator - PT	24,212.24
Currier, Rebecca	1st Grade Teacher	43,000.00
Demember, Tina	Special Education Teacher	52,750.00
Dlubac, Colleen	Paraeducator - PT	15,473.12
Emerson, Karen	ESOL Teacher	37,000.00
Fournier, Theresa	Paraeducator - PT	24,572.73
Frappier, Robin	Special Education Teacher	41,000.00
Garas, Kelly	Interventionist	63,250.00
Garon, Gerri-Ann	Paraeducator - PT	14,584.96
Gendreau, Krystal	Food Service Manager - FT	19,425.00
Golden, Douglas	Custodian - FT	43,076.80
Goyette, Brittany	1st Grade Teacher	38,000.00
Graham, Allyson	Paraeducator - PT	16,102.06
Greaves, Heidi	Special Education Department Head	72,207.00
Greene, Heidi	Paraeducator - PT	15,017.08
Greene, Sarah	1st Grade Teacher	42,500.00
Hall, David	Custodian - PT	24,310.00
Holder, Katherine	Music Teacher - PT	16,882.46
Johansson, Ashley	Special Education Preschool Teacher	39,000.00
Johnstone, Sandra	Assistant Principal	85,708.00
Kaplan, Sarah	Special Education Teacher	59,000.00
Kelley, Jennifer	1st Grade Teacher	59,000.00
Kuczkowski, Kathleen	Paraeducator - PT	17,773.77
Labrie, Mary-Ellen	Principal	95,582.00
Laplant, Paula	Paraeducator - PT	24,212.24
Lear, Alyson	Special Education Preschool Teacher	44,000.00
Learner, Lauren	School Counselor	41,752.00
Livingston, Terry	Administrative Assistant	35,389.64
Malizia, Deanne	Kindergarten Teacher	64,000.00
Milne, Cynthia	Paraeducator - PT	15,130.18
Morgan, Teresa	Special Education Teacher	54,750.00

**Early Learning Center Staff Roster****2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Munroe, Krystal	Special Education Preschool Teacher	36,904.00
Naughton, Elizabeth	Kindergarten Teacher	46,000.00
Nerney, Susan	1st Grade Teacher	56,000.00
Nichols-Cruz, Robin	Reading Teacher	66,000.00
Noonan, Laura	Paraeducator - PT	21,064.94
Ouellette, Chelsea	Special Education Teacher	42,000.00
Philcrantz, Linda	Nurse	64,000.00
Phillips, Crista	Paraeducator - PT	23,440.82
Pillot, Brenna	Paraeducator - PT	15,130.18
Precourt, Brianna	1st Grade Teacher	41,000.00
Richards, Eryn	Paraeducator - PT	14,646.58
Roberts, Cynthia	Paraeducator - PT	14,067.04
Romano, Denise	Administrative Assistant	46,579.87
Root, Deborah	Kindergarten Teacher	59,000.00
Saia, Daniel	Physical Education Teacher - PT	21,000.00
Scotina, Diane	Nurse	43,650.00
Shumsky, Pamela	Administrative Assistant - PT	10,973.00
Sinfonico, Kimberly	Special Education Teacher	44,000.00
Smith, Carolyn	Paraeducator - PT	15,130.50
Smith, Mark	Custodian - FT	43,076.80
Smith, Megan	1st Grade Teacher	47,750.00
Stanley, Beverly	Kindergarten Teacher	61,500.00
Stevens, Tammy	Paraeducator - PT	18,421.52
Stratton, Cynthia	Interventionist	63,000.00
Tereschuk, Sarah	1st Grade Teacher	41,000.00
Treadwell, Kathy	Food Service Worker - PT	12,337.00
Treadwell, William	Custodian - FT	51,272.00
Vurgaropoulos, Colleen	Paraeducator - FT	19,213.00
Wagner, Susan	Paraeducator - PT	14,462.75
Whiteley, Brenda	Special Education Teacher	68,000.00
Wolfe, Kathryn	Paraeducator - FT	30,682.00

**Nottingham West Elementary School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Abdallah, Rachel	Paraeducator - PT	14,584.96
Alukonis, Michele	Special Education Teacher	64,000.00
Armstrong, Lisa	3rd Grade Teacher	57,000.00
Baker, Scott	Principal	101,319.00
Bates, Tina	4th Grade Teacher	63,000.00
Bennett, Christina	Paraeducator - PT	19,738.16
Bistany, Suzanne	Paraeducator - PT	19,738.53
Blackwell, Amy	Interventionist	64,000.00
Bliss, Jessica	3rd Grade Teacher	51,250.00
Brigham, Dale	Paraeducator - PT	14,584.96
Cloutier, Susan	Paraeducator - FT	31,682.00
Cloutier, Tami	Food Service Worker - PT	5,886.00
Cormier, Patricia	Administrative Assistant	44,824.04
Crivac, Eric	5th Grade Teacher	64,000.00
Cunniff, Anastasia	Administrative Assistant	37,127.17
Currier, Barry	Custodian - FT	51,272.00
De Angelis, Paula	Paraeducator - PT	19,738.16
Dean, Adelina	Food Service Cook - FT	15,364.00
Dillon, Louise	5th Grade Teacher	53,000.00
Ditolla, Katherine	5th Grade Teacher	49,500.00
Dubois, Anna-Louise	4th Grade Teacher	58,000.00
Ducharme, Ashley	Reading Teacher	60,000.00
Fitzgerald, Christal	School Counselor	43,357.00
Fredericksen, Jenifer	Paraeducator - PT	8,852.40
Fredette, Amanda	2nd Grade Teacher	47,000.00
Galvin, Carol	Food service Manager - FT	23,324.00
Germinara, Amy	3rd Grade Teacher	43,000.00
Gora, Chevon	Paraeducator - PT	14,585.34
Goss, Laura	4th Grade Teacher	58,000.00
Hamblin, Lisa	Special Education Teacher	51,250.00
Hussey, Gloria	Assistant Principal	85,708.00
Javier, Elisa	Custodian - FT	24,684.00
Johnson, Melissa	Administrative Assistant	36,145.40
Jurewicz, Heather	Food Service Worker - PT	8,348.00
Lacy, Angela	Paraeducator - PT	15,963.22
Lavoie, Cheryl	Paraeducator - PT	19,738.16
Leary, Lauren	Special Services Department Head	72,207.00
Leshane, Kristi	Librarian	42,874.00
Linnehan, Mary	Paraeducator - PT	17,156.79
Mackenzie, Erica	Paraeducator - PT	21,970.00
Mahoney, Michelle	Teacher	64,000.00
Marshall, Jessica	Special Education Teacher	39,000.00
Martin, Linda	Paraeducator - PT	21,970.00
Martin, Raelynn	2nd Grade Teacher	59,000.00
Mccarthy, Cornelia	Paraeducator - PT	24,479.78
Mohring, Kirsten	Music Teacher	58,000.00

**Nottingham West Elementary School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Nadeau, Kara	3rd Grade Teacher	61,500.00
Normand, Kim	Paraeducator - PT	16,498.44
Ogozaly, Emily	Paraeducator - PT	24,572.73
Ouellette, Kallie	2nd Grade Teacher	53,000.00
Parillo, Patricia	Paraeducator - PT	23,647.05
Pattelena, Francis	Custodian - FT	43,076.80
Picard, Laurie	Nurse	51,000.00
Plante, Elissa	4th Grade Teacher	39,000.00
Plante, Melanie	Paraeducator - PT	9,783.48
Poulin, Line	Special Education Teacher	40,000.00
Quirion, Shana	2nd Grade Teacher	44,000.00
Reis, Julie	3rd Grade Teacher	49,500.00
Reynolds, Jaclyn	Special Education Teacher	44,000.00
Reynolds, Meaghan	5th Grade Teacher	40,000.00
Ribeck, Amy	3rd Grade Teacher	51,000.00
Robidoux, Jennifer	Paraeducator - PT	21,065.31
Robinson, Christine	3rd Grade Teacher	49,500.00
Robinson, Kelly	3rd Grade Teacher	28,846.30
Rothhaus, Sarah	Physical Education Teacher	41,000.00
Rusek, Rhonda	Paraeducator - FT	31,682.00
Ryan, Michael	Paraeducator - PT	9,931.60
Sarcia, Jacqueline	Paraeducator - PT	14,584.96
Savoie, Marlene	Paraeducator - FT	26,659.00
Schofield, Brenda	Paraeducator - PT	19,738.16
Searles-Allen, Kelli	2nd Grade Teacher	63,000.00
Sewade, Sylvia	3rd Grade Teacher	64,000.00
Soto, Alejandro	Custodian - FT	38,896.00
Stanton, Julie	Food Service Worker - PT	13,000.00
Thomas, Julia	2nd Grade Teacher	44,000.00
Tighe Leary, Kimberly	4th Grade Teacher	44,000.00
Trapani, Jennifer	Paraeducator - PT	15,017.08
Vesey, Jennifer	4th Grade Teacher	57,000.00
Waldron, Michelle	Special Education Teacher	51,250.00
Williams, Meg	School Counselor	72,359.00
Zaccaria, Maura	Art Teacher	49,500.00

**Hills Garrison School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Arris, Miranda	2nd Grade Teacher	37,000.00
Babenycheva, Larissa	Paraeducator - PT	12,491.82
Burns, Gregg	Custodian - FT	38,896.00
Carson, Maria	Paraeducator - PT	18,115.20
Casiano, Santos	Custodian - FT	43,076.80
Chase, Emily	3rd Grade Teacher	39,000.00
Connors, Lois	Principal	102,319.00
Daggett, Nicole	Paraeducator - PT	15,969.13
Dodge, Lori	2nd Grade Teacher	48,500.00
Dufour, Tara	Paraeducator - PT	18,421.52
Dunne, Pegeen	Special Education Teacher	64,000.00
Elliott, Andrew	Paraeducator - PT	13,320.00
English, Sharon	Food Service Worker - PT	6,047.00
Ferrante, Karen	3rd Grade Teacher	60,000.00
Forrence, Taylor	3rd Grade Teacher	38,000.00
Gaynor, Jo-Ann	5th Grade Teacher	65,750.00
Giuffrida, Diana	3rd Grade Teacher	62,000.00
Greenlaw, Jennifer	Paraeducator - PT	14,585.34
Hansen, Lisa	Music Teacher	56,000.00
Harrigan, Meredith	4th Grade Teacher	44,000.00
Hilton, Cameron	Custodian - PT	23,375.00
Hurley, Joseph	4th Grade Teacher	63,000.00
Hurley, Lucille	3rd Grade Teacher	55,000.00
Hurley, Mickey	Administrative Assistant	44,950.97
Hyam, Nancy	Food Service Manager - FT	20,659.00
Illg, Laura	Paraeducator - PT	24,572.34
Jackson, Ellen	Food Service Worker - PT	6,721.00
Kenney, Guida	Food Service Worker - PT	14,523.00
Kingsley, Christine	4th Grade Teacher	64,000.00
Laliberte, Amanda	5th Grade Teacher	55,000.00
Levesque, Mary	Reading Teacher	68,000.00
Levesque, Meghan	Special Education Teacher	61,500.00
Macdougall, Debra	Special Education Teacher	42,200.00
Martin, Janice	Administrative Assistant	31,005.66
Mcmullen, Doris	Paraeducator - PT	22,895.86
Misenheimer, Karyn	Physical Education Teacher	67,750.00
Moloney, Dorothy	2nd Grade Teacher	43,000.00
Muncey, Sarah	Assistant Principal	85,708.00
Neary, Tracie	Interventionist	64,000.00
Nikander, Jane	Librarian	56,316.00
Paro, Kristine	Food Service Cook - FT	17,139.00
Pease, Gina	Paraeducator - PT	19,069.44
Perkins, Adam	4th Grade Teacher	47,000.00
Perkins, Jennifer	School counselor	44,958.00
Pinardi, Marisa	1st Grade Teacher	55,000.00
Poulin, Nancy	Paraeducator - PT	24,572.34

**Hills Garrison School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Provencher, Jillian	2nd Grade Teacher	44,000.00
Rhodes, Patricia	Special Education Department Head	72,207.00
Roustio, David	Paraeducator - FT	31,682.00
Saunders, Kate	5th Grade Teacher	46,000.00
Shaw, Michaela	3rd Grade Teacher	37,000.00
Tanuma, Matthew	Special Education Teacher	60,000.00
Teague, Karen	Paraeducator - PT	18,534.62
Thibeault, Margaux	Art Teacher	41,000.00
Turcotte, Amy	Paraeducator - PT	17,866.38
Turner, Justine	5th Grade Teacher	43,000.00
Udice, Gina	4th Grade Teacher	56,000.00
Viger, Jeffrey	Custodian - FT	51,272.00
Whitney, Kathryn	Nurse	54,450.00
Wooldridge, Brenda	Administrative Assistant	44,824.04

**Hudson Memorial School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Atherton, Karen	Food Service Manager - FT	22,202.00
Atwood, Susan	Paraeducator - FT	31,772.00
Beaudoin, Tyler	Project Lead the Way Teacher	41,000.00
Belloir, Dominick	Paraeducator - PT	14,585.34
Blais, Abigail	Science Teacher	42,000.00
Boisvert, Christina	Special Education Teacher	57,750.00
Borrero, Angel	Custodian - FT	43,076.80
Boucher, Donna	Paraeducator - FT	33,772.00
Bourassa, Kimberly	Social Studies Teacher	60,000.00
Bowen, Keith	Principal	108,542.00
Brand, Amanda	Special Education Teacher	47,750.00
Bucknam, Heather	Science Teacher	68,000.00
Censullo, Jami	Administrative Assistant	19,902.75
Chabot, Tracy	Social Studies Teacher	55,000.00
Clegg, Jessica	Reading Teacher	60,750.00
Cochran, Kathleen	Science Teacher	40,000.00
Collins, Laurie	Special Education Teacher	39,000.00
Crivello, Rebecca	Music Teacher	40,000.00
Curtis, Elizabeth	English Teacher	64,000.00
Curtis, John	English Teacher	64,000.00
Dalrymple, Sheila	Science Teacher	59,000.00
Dargue, Alison	Paraeducator - PT	14,585.34
Decker, Rebecca	Family/Consumer Science Teacher	61,500.00
Denomme, Kerri	Special Education Teacher	51,250.00
D'entremont, Stacey	Special Education Teacher	43,000.00
Donnelly, Charles	School Counselor	42,874.00
Droznick, Ann	Paraeducator - PT	15,963.22
Everhart, Francisca	Paraeducator - PT	9,783.48
Fichera, John	Physical Education Teacher	63,000.00
Fichera, Sarah	Math Teacher	60,000.00
Fillmore, Heather	Science Teacher	38,000.00
Fowler, Samantha	Music Teacher	41,000.00
Fox, Melissa	Special Education Teacher	40,000.00
Franek, Courtney	Paraeducator - PT	12,813.90
Freemantle, Leonie	Math Teacher	39,000.00
Girginis, Frank	Paraeducator - FT	31,682.00
Glaude, Meghan	Reading Teacher	47,750.00
Goldstein, Adam	Science Department Head	66,305.00
Gordon, Doriane	Reading Teacher	66,000.00
Goulet, Colleen	Paraeducator - PT	16,611.14
Goulet, Louise	Social Studies Teacher	53,000.00
Grantham, Jennifer	Assistant Principal	71,141.00
Griffin, Carla	Social Studies Teacher	68,000.00
Guertler, Luke	Paraeducator - PT	14,071.05
Guilbeault, Erica	Social Studies Teacher	42,000.00
Hall, Sheila	Food Service Worker - PT	8,348.00



**Hudson Memorial School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Hennessey, Danyel	Paraeducator - PT	14,585.34
Hines, Jeannine	English Teacher	64,000.00
Iannaco, Carol	Administrative Assistant	39,958.77
Ioakimidis, Kostantinos	Custodian - PT	19,822.00
Javier, Carlos	Custodian - FT	38,896.00
Johnson, Laureen	Nurse	48,500.00
Joncas, Jordan	Paraeducator - PT	14,071.05
Joyal, Jamieson	Science Teacher	59,000.00
Keane, Kerry	Science Teacher	64,000.00
King, Lauren	Paraeducator - PT	20,345.00
Korsak, Michelle	Interventionist	60,500.00
Laferriere, Brittany	Food Service Assistant Manager - PT	12,343.00
Landry, Kathleen	Food Service Worker - PT	6,048.00
Langer, Thomas	Math Teacher	53,000.00
Laporte, Rebecca	Food Service Cook - FT	12,773.00
Leary, Christopher	Special Education Teacher	42,500.00
Leary, Rebecca	Reading Teacher	51,000.00
Lelievre, Kathleen	English Teacher	51,000.00
Macdonald, Elizabeth	Strategies for Success Teacher	43,000.00
Macklin, Claire	Paraeducator - PT	22,865.43
Marshall, Marianne	Paraeducator - PT	14,584.96
Mattera, Melissa	Food Service Worker - PT	6,048.00
Mcalman, Donald	Custodian - FT	43,076.80
Mcgivern, Elizabeth	English Teacher	63,750.00
Murray, Megan	English Teacher	38,000.00
Nardelli, Catherine	Paraeducator - PT	19,738.16
Newhouse, Helen	Math Teacher	51,250.00
Nutile, Robert	Custodian - FT	43,076.80
O'brien, Karen	School Counselor	71,490.00
Olden, Timothy	Math Teacher	56,000.00
O'leary, Amy	Foreign Language Teacher	66,000.00
Orcutt, Rebecca	Library Media Specialist	44,522.00
Peregoy, Holly	Special Education Teacher	44,000.00
Perkins, Amy	Health Teacher	44,500.00
Petrakos, Peter	Custodian - FT	43,076.80
Phaneuf, Leanne	English Teacher	51,250.00
Piper, Susan	Administrative Assistant	44,422.13
Pooler, Daniel	Math Department Head	72,045.00
Pooler, Sarah	Special Education Department Head	73,313.00
Precourt, Kyle	Physical Education Teacher	41,000.00
Ratay, Mandi	School Counselor	51,102.00
Reinitzer, Elaine	Computer Teacher	53,000.00
Roche, Kyla	Special Education Teacher	64,000.00
Romanauskas, Lauren	Nurse	48,500.00
Sapienza, Shirley	Math Teacher	45,500.00
Savage, Terry	Paraeducator - PT	22,864.92

**Hudson Memorial School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Sawyer, Mandi	Behavior Specialist	51,250.00
Scanzani, Rachel	Social Studies Department Head	66,305.00
Schmidt, Neil	Technology Teacher	46,000.00
Seckla, Michael	Music Teacher	57,000.00
Sherman, Rebecca	Social Studies Teacher	38,000.00
Simons, Laurie	Paraeducator - PT	24,572.34
Spinelli, Lisa	English Department Head	70,013.00
Staib, Hannah	Reading Teacher	39,000.00
Stewart, Jody	Paraeducator - PT	16,611.14
Stilphen, Michel	Social Studies Teacher	43,000.00
Stilphen, Patricia	English Teacher	58,000.00
Sudhalter, Anna	Paraeducator - PT	17,773.60
Topper, Luanne	Administrative Assistant	33,778.68
Trafton, Anne	Math Teacher	64,000.00
Tufts, Theodora	Assistant Principal	85,708.00
Vivian, Susan	Reading Teacher	55,000.00
Walsh, Janice	Art Teacher	55,000.00
Walter, Kathleen	Paraeducator - FT	31,682.00
Welch, Aleighsha	Paraeducator - PT	8,577.36
West, Douglas	Custodian - FT	58,635.20
Whitaker, Joy	English Teacher	47,750.00
White, Catherine	Administrative Assistant	44,824.04
Williams, Aimee	Math Teacher	40,000.00
Williams, Marissa	Paraeducator - PT	14,585.34
Winslow, Bonnie	Food Service Worker - PT	9,435.00
Zuccaro, Kayla	Paraeducator - PT	15,130.18

**Alvirne High School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Allen, Bethany	Special Education Teacher	43,000.00
Amaral, Ludovina	Food Service Worker - PT	5,886.00
Anger, David	Welding Teacher	56,000.00
Baptista, Michael	Custodian - FT	38,896.00
Beals, Steven	Principal	117,163.00
Beaudry, Jenny	Agriculture Teacher	47,000.00
Bernier, Laura	Administrative Assistant	25,813.84
Blanchard, Joan	Consumer Science Teacher	69,750.00
Blankenbicker, Richard	Science Teacher	58,000.00
Boilard, Kimberly	Paraeducator - FT	31,682.00
Bressler, David	Culinary Arts Teacher	58,000.00
Brown, Ernest	Heavy Equipment Teacher	61,500.00
Brown, Jessica	Paraeducator - PT	12,715.00
Bureau, Susan	Assistant Principal	102,319.00
Carbee, Caroline	School Counselor	65,917.00
Carper, Mary	School Counselor	52,441.00
Cassetta, Kim	Paraeducator - FT	31,682.00
Catano, Nancy	Foreign Language Teacher	70,000.00
Cava, Jaimee	English Teacher	38,000.00
Colavito, Jane	Health Occupation Teacher	57,000.00
Cole, Christopher	English Teacher	51,000.00
Cole, Deborah	Librarian	51,103.00
Cole, Karen	Marketing Teacher - PT	23,200.00
Cole, Kevin	Math Teacher	46,000.00
Collins, Daniel	Science Teacher	47,000.00
Compagna, Sarah	Math Teacher	56,000.00
Conrad, Andrew	Physical Education Teacher	41,000.00
Conrad, Caroline	Art Teacher	42,000.00
Conrad, Sara	English Department Head	87,451.00
Cotroneo, Amy	Paraeducator - PT	15,130.18
Craig, Elizabeth	Veterinary Tech Teacher	68,000.00
Currier, Colleen	Social Studies Teacher	39,000.00
Currier, Collin	Social Studies Teacher	38,000.00
Curry, Joanne	Special Education Teacher	68,000.00
Daigle, Thomas	Science Teacher	61,500.00
Denis, Lauren	English Teacher	49,500.00
Detour, Judith	Science Teacher	68,000.00
Digiantommaso, Nina	Food Service Manager - FT	21,669.00
Doane, Martha	Administrative Assistant	31,005.66
Dogul, Deborah	Paraeducator - PT	20,345.22
Dunn, Michelle	Science Teacher	56,000.00
Foley, Sheila	Science Teacher	21,161.00
Fontaine, Kelly	Administrative Assistant	44,824.04
Foskitt, Erica	Science Department Head	68,735.00
Freedman, Mary	Food Service Worker - PT	6,048.00
Frenette, Ellen	Paraeducator - FT	31,182.00

**Alvirne High School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Gagne, Rocio	At-Risk Teacher	43,000.00
Gallagan, Michael	Music Teacher	42,500.00
Garon, Seth	Social Studies Teacher	55,000.00
Gilliam, Sarah	Assistant Principal	69,789.00
Gilligan, Karen	Administrative Assistant - PT	18,437.12
Glaude, Mary	Math Department Head	84,494.00
Goulding, William	Forestry Teacher - PT	10,572.00
Gregory, Michael	At-Risk Teacher	39,000.00
Guerrero, Jennifer	Paraeducator - PT	17,866.38
Hallas, Jodi	Assistant Principal	89,709.00
Hartnett, Renee	Paraeducator - FT	31,682.00
Heaton, Jacqueline	Special Education Teacher	45,500.00
Hill-Blouin, Susan	Horticulture Teacher - PT	24,800.00
Hodgkins, John	Science Teacher	69,750.00
Hutchins, Pamela	Paraeducator - PT	24,572.34
Igoe, Georgina	Paraeducator - FT	31,682.00
Jackson, Thomas	Social Studies Teacher	46,000.00
Jalbert, Donald	CTE Director	97,893.00
Johnson, Donna	Special Education Teacher	61,500.00
Jones, Susan	Paraeducator - PT	21,970.00
Kelvington, Barbara	Food Service Worker - PT	6,923.00
Kovalcin, Rebecca	Culinary Arts Teacher - PT	14,800.00
Lachance, Gilbert Marc	Foreign Language Department Head	84,494.00
Lafrance, Jennifer	English Teacher	60,000.00
Larose, Lucinda	Food Service Worker - PT	13,412.00
Lathrop, Leonard	Paraeducator - PT	8,201.16
Lavoie, Elizabeth	English Teacher	61,500.00
Lavoie, Sherri	Special Education Assistant Principal	95,582.00
Leary, Kathleen	Paraeducator - PT	15,551.90
Leary, Ryan	Custodian - FT	43,076.80
Ledrew, Dianne	Paraeducator - PT	10,683.96
Lee, Michael	Social Studies Teacher	68,000.00
Linehan, Lise	Paraeducator - FT	31,682.00
Linstad, Janice	Paraeducator - PT	17,773.77
Mahoney, Sam	Paraeducator - PT	14,585.34
Mann, Nathan	English Teacher	42,000.00
Marchant, Melissa	Special Education Teacher	46,000.00
Marcotte, Kate	School Counselor	57,790.00
Marro, Eiric	Technical Education Teacher	57,600.00
Marsden, Lauren	Foreign Language Teacher	57,750.00
Marshall, Benjamin	Forestry Teacher - PT	11,141.00
Mcdonald, Dianne	Administrative Assistant	28,991.00
Medeiros, Bryan	Physical Education/Health Teacher	40,000.00
Medeiros, Karen	Reading Teacher	70,000.00
Menard, Maureen	English Teacher	39,000.00
Michaud, Jacqueline	Business Department Head	71,141.00

**Alvirne High School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Morales, Judith	Math Teacher	38,545.92
Moreau, Lisa Ann	English Teacher	43,000.00
Morin, Donna	Social Studies Teacher	51,250.00
Moulton, Nicholas	English Teacher	41,000.00
Mulligan, James	Custodian - FT	43,076.80
Murray, Dorothy	Administrative Assistant - PT	15,688.40
Nadeau, Emery	Farm Manager	47,730.75
Nadeau, Shirley	Paraeducator - PT	24,716.38
Nassif, Sarah	Foreign Language Teacher	55,000.00
Nesbitt, David	Social Studies Teacher	57,000.00
Noonan, Caryn	Administrative Assistant	43,914.46
Oakley, Maria	Art Teacher	59,750.00
O'neil, William	Custodian - FT	43,076.80
O'toole, Melanie	English Teacher	46,000.00
Otto, Andrew	Math Teacher	42,000.00
Packard, Melanie	Math Teacher	39,000.00
Paiva, Richard	Career Development Coordinator	71,968.00
Payne, Jane	Administrative Assistant	43,914.46
Peckham, Douglas	Science Teacher	52,750.00
Peterson, Jeffrey	Social Studies Department Head	79,929.00
Pfaff, Melinda	Social Studies Teacher	47,750.00
Plamondon, Ann	Paraeducator - PT	21,970.00
Reece, Jacob	Science Teacher	49,500.00
Reven, Leslie	Administrative Assistant	44,950.97
Rever, Virginia	Special Education Teacher	68,000.00
Robinson, Douglas	Paraeducator - PT	15,130.18
Roche, Kristen	Special Education Teacher	29,594.88
Ross, Susan	LPN Nurse - FT	33,772.00
Rothe, Tarek	Paraeducator - PT	19,738.53
Rush, Scott	Social Studies Teacher	43,000.00
Ryan, Sharon	Paraeducator - PT	19,069.44
Saranich, Kara	Child Care Teacher	61,750.00
Sawyer, Suzanne	Math Teacher	64,000.00
Scott, Courtney	Math Teacher	64,000.00
Sedlisky, Michael	Science Teacher	64,000.00
Sevigny, Cara	Math Teacher	58,000.00
Smith, David	Custodian - FT	43,076.80
Somers, Matthew	Building Trades Teacher	57,600.00
Sperry, Rebecca	Special Education Teacher	44,000.00
Spooner, April	Paraeducator - PT	8,745.60
Stamoulis, Efthimios	English Teacher	41,200.00
Stewart, Svetlana	Foreign Language Teacher	68,000.00
Stitsel, Donna	Paraeducator - PT	24,572.34
Stolos, Lori	Administrative Assistant	21,576.00
Sutton, Barbra	Food Service Cook - FT	15,863.00
Sweeney, Catherine	Paraeducator - PT	21,970.00

**Alvirne High School Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Swinimer, Danielle	Food Service Worker - PT	10,930.00
Taylor, Brian	Computer Science Teacher	45,256.55
Tesini, Jason	Assistant Principal	88,709.00
Thibeault, Ann-Lee	Math Teacher	71,750.00
Thompson, Sharon	Special Education Teacher - PT	31,500.00
Tobin, Amanda	English Teacher	19,096.32
Tsourvakas, Athena	Computer Teacher	42,500.00
Urbina, Rosa	Custodian - PT	24,310.00
Vance, Brett	Social Studies Teacher	64,000.00
Waisanen-Morin, Lynn	Special Education Teacher	38,000.00
Wakeham, Erin	Math Teacher	44,000.00
Ware, M. Vickie	Physical Education Teacher	64,000.00
Watt, Patricia	Paraeducator - PT	24,572.34
Weaver, Lisa	Paraeducator - PT	24,572.34
Weaver, Patricia	Paraeducator - PT	19,738.16
Wells, Daniel	School Counselor	76,249.00
Westerhoff, Kurt	Custodian - FT	41,662.40
Wetmore, Alexander	Science Teacher	38,000.00
Wilbur, James	Custodian - FT	43,076.80
Wilcox, John	Custodian - FT	58,635.20
Wise, Joyce	Math Department Head	53,069.70

**District-wide/SAU Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Anger, Carla	Director of Food Service	73,980.00
Bagnell, Jordan	Network Administrator	66,877.28
Begonis, Patricia	Nursing Department Head	68,735.00
Bergeron, Jessica	Speech Pathologist	60,000.00
Bienvenue, Ronald	Maintenance	58,635.20
Bonney, Karen	Director of Athletics	97,256.00
Borge, Rachel	Director of Special Services	105,048.00
Brackett, Cathy	Human Resources Assistant	51,379.58
Brigham, Christina	Autism Coordinator	71,311.90
Broadhurst, Kacey	Psychologist	84,771.00
Burnell, Karen	Business Administrator	114,180.00
Chung, Kevin	Technician	47,509.03
Clark, Pamela	Administrative Assistant - PT	23,522.58
Coll, Joyce	Director of Human Resources	75,589.00
Colton, Stephanie	Benefits Coordinator	52,000.00
Durso, Kerry	Outreach Coordinator	54,457.50
El Hassnaoui, Siham	Custodian - PT	11,939.20
Fernandes, Elizabeth	Special Services Department Manager	57,010.84
Forhart, Lindsay	Title I Coordinator - PT	46,200.00
Gasper, Sandra	Payroll Coordinator	55,000.00
Hales, Jennifer	Speech Pathologist	68,000.00
Hancock, Kyle	District Technology Director	96,500.00
Harper, Joan	ESOL Teacher	53,000.00
Henderson, Lisa	Paraeducator - FT	31,182.00
Hibbard, Michelle	Technology Integration Specialist	56,000.00
Hilton, Sarah	Student/Family Interventionist	41,100.00
Hughen, William	Director of School Counseling	99,256.00
Hutchins, Peter	Technician	58,551.51
Jackson, Elizabeth	Speech/Language Assistant	40,749.54
Jackson, Suzette	Administrative Assistant	32,458.66
Jutras, Allyson	Behavior Specialist	49,500.00
Kivett, Nicole	Psychologist	67,336.00
Labrecque, Melissa	Speech Pathologist	62,000.00
Loder, Diana	Custodial Manager	50,154.88
Makin, Karl	Electrician	68,640.00
Martin, Kimberley	Psychologist	83,771.00
Mcaree, Nicole	Speech Pathologist	56,000.00
Mcdermott, Lori	Data Manager	54,230.95
McCinnis, Colleen	Student/Family Interventionist	50,861.25
Mcnicke, Cynthia	Director of Finance	75,589.00
Melizzi-Golja, Mary Ann	Speech Pathologist	65,750.00
Mitchell, Erin	Director of Student Wellness	37,422.97
Nihan, Giulia	Licensed Mental Health Counselor	62,528.00
Olisky, Jeffrey	ESOL Teacher	49,500.00
Paeplow, Jessica	ESOL Coordinator	68,735.00
Pelletier, Amy	Speech Pathologist	68,000.00

**District-wide/SAU Staff Roster  
2019-2020**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL SALARY</b>
Perry, Kelly	Psychologist	72,131.00
Peterson, David	HVAC	68,640.00
Pierce, Scott	Plumber	68,640.00
Porter, Gail	Administrative Assistant	53,567.99
Pratte, John	Facilities Director	95,557.00
Ripel, Sherryl	Out-of-District Coordinator	70,735.67
Robbe, Donald	Groundskeeper	58,635.20
Russell, Lawrence	Superintendent	138,000.00
Scagnelli, Robert	Director of Music	86,708.00
Shimp, Deidre	Occupational Therapist	60,000.00
Skinner, Kimberly	Occupational Therapist	30,250.00
Small, Valerie	Behavior Specialist	31,682.00
Staub, Katherine	Speech Pathologist	44,000.00
Stephens, Kimberly	Accounts Payable Clerk	46,000.00
Sullivan, Thomas	Occupational Therapist	64,000.00
Tebbetts, Sy	Groundskeeper II	51,272.00
Tucker, Lise	Accountant	55,000.00
Vaillancourt, Kathleen	Administrative Assistant	52,968.11
Williams, Jane	Psychologist - PT	25,688.00
Wilson, Mary	Assistant Superintendent	114,180.00
Wolf, Terry	Community Engagement Coordinator	51,540.00



**ALVIRNE HIGH SCHOOL  
69th  
COMMENCEMENT**



**JUNE 13, 2019  
SNHU ARENA  
MANCHESTER, NH**

**Cover Art by  
Katelyn Elizabeth Jensen  
Scholastic Art Gold Key Recipient**

**PROGRAM**

*Processional	Class of 2019
*Pledge of Allegiance	Military Bound Seniors
Welcome & Introduction	Susan Bureau
Salutatorian Address	Kelly McDermott
Chester Steckevecz Award	William Hughen
Valedictorian Address	Ryan P. Weston
Stop This Train By: John Mayer	B-Naturals Arr. By: Michael Gallagan
President's Address	Madailein Lindsay
Principal's Message	Steve Beals
Presentation of Diplomas	Malcolm Price Hudson School Board Chair Lawrence Russell Superintendent of Schools
Closing Comments	Steve Beals
*Recessional	Class of 2019
*Audience standing	

**ALVIRNE HIGH SCHOOL ADMINISTRATION**

Steven Beals - Principal  
 Christopher Blair - Assistant Principal  
 Karen Bonney - District Athletic Director  
 Susan Bureau - Dean of Academics  
 Gabriel Falzarano - Assistant Principal  
 Jodi Hallas - Assistant Principal  
 William Hughen - District Dir. of School Counseling  
 Donald Jalbert - Director of Career & Tech Education  
 Sherri Lavoie - Assistant Principal of Student Services  
 Robert Scagnelli- District Music Director

### Class Marshals

Eliana Ochieng	Jane Ostberg
John Sousa	Olivia Cakounes

### AFJROTC COLOR GUARD

Olivia Lavoie	Nicholas Spurrell
Samuel Lavoie	Matthew Vowels

### CLASS OFFICERS

President.....	Madailein Lindsay
Vice President.....	Sarah C. Yi
Treasurer.....	Jake Timothy Apitz
Secretary.....	Alexander Sokchomnan Tea

### SENIOR STUDENT COUNCIL OFFICERS

Vice President.....	Garrett Scott Lambert
Recording Secretary.....	James David Bertrand Jr.
Corresponding Secretary.....	Nicholas Anthony Cardenas

### DECORATED SENIORS

Seniors wearing various cords and stoles proudly represent organizations at Alvirne High School. The following is a guide to what each cord or stole represents:

Academic Excellence	Gold w/ "Academic Excellence"
Academic Honors	Gold w/ "Academic Honors"
Honors	Honor Student Pin
Academy of Finance	Green/Gold Cords
FFA	Blue & Gold Cords
Health Occupations Students	White Stoles
International Thespian Scholars	Gold & Blue Cords
Key Club	White Cords
Model U.N.	Sky Blue & White
Nat. French Honor Society	Blue/Red/White Cords
Nat. Spanish Honor Society	Yellow/Orange/Red Cords
Nat. Technical Honor Society	Purple/White Stole
National Honor Society	Blue & Gold Cords
Thespian Honors	Blue Stole
Tri M Music Honor Society	Pink Cords
Yearbook	Red & White Cords

### THE TEACHER'S ACADEMIC REGALIA

The tradition of academic regalia dates back to the Middle Ages. There have been some changes through the years, but today the American academic costume is governed by a generally accepted code.

There are four standard gowns: the associate's, the bachelor's, the master's / certificate of advanced study, and the doctors. All but the doctor's gowns are untrimmed. The doctor's gown is faced with velvet down the front and three velvet strips on each sleeve.

Hoods are worn around the neck and flow down the back. The lining on the back is the color of the college or university that has granted the teacher's degree.

The trimming around the neck and down the back indicates the teacher's major of study.

The colors listed below indicate the major field of study:

- Agriculture-Maize
- Art - Brown
- Business Administration.-Light Brown
- Engineering - Orange
- Math - Yellow
- Music- Pink
- Public Health-Salmon Pink
- Education - Light Blue
- Forestry - Russet
- Library Science-Lemon
- Philosophy-Dark Blue
- Science - Golden Yellow

### HUDSON SCHOOL BOARD MEMBERS

- Mr. Malcolm Price
- Ms. Darcy Orellana
- Mr. Gary Gasdia
- Mrs. Diana Lamothe
- Mrs. Gretchen Whiting

### HUDSON SCHOOL DISTRICT ADMINISTRATION

- Mr. Lawrence Russell - Superintendent
- Mrs. Mary Wilson - Assist. Superintendent Curr. & Inst.
- Mrs. Rachel Borge - Director of Special Services
- Mrs. Karen Burnell - Business Administrator

## Class of 2019

Joshua C. Allard §	Jacob Robert Champagne	Alexander Paul Fitzpatrick §	Jordan Hughes
Ramya Amin	Joshua Andre Charron §	Donald Richard Flanders	Yimsanen Imchen §
Jake Timothy Apitz Ω	Kiara Chase §	Emily Margaret Flannery *	Katelyn Elizabeth Jensen Ω
Eric Christopher Arlin	Margarett Emily-Ann Chesna *	Alessandra Lee Fleming	Alex D. Jerome
Hunter James Attenborough	Maria Catherine Chouinard Ω	Jessica Corinne Fontaine Ω	Robert Allen Jodoin Jr. *
Emily Mae Avila	Paul Chouinard Ω	Ashley Nicole Forte	Camden Jurewicz *
Hannah Bryce Baker	Victoria Marie Ciardiello	Brian A. Fortier	Katherine A. Karafelis §
Grace Elizabeth Balletto	Draven Andrew Clancy	Hannah Foster	Sarah Katsohis *
Lauren Y. Balukonis Ω	Alex Clarke	Brianna M. Frost	Shawn Christopher Kelliher Ω
Damien Paul Barahona Ω	Gabrielle Elizabeth Coffey *	Caige A. Frost *	Emily Rose Kleiner Ω
Haley Renée Barahona	Harper May Van Hook Colburn Ω	Kaelyn Gagnon Ω	Abigail Sunshine Krueger
Vitoria Barbosa *	Kalli-Rose Collinge *	Miranda L. Garland	Rebecca Simonne Labrie §
Trevor Michael Bastek *	Thomas J. Columbus	Haley Nichole Gerace Ω	Christian Lacy
Emma Bates	Thomas Connelly	Crystal Hope Giard Ω	Max J. Ladue
Arianna Jeanette Battistone §	Corey Roland Cormier §	Bridget Faith Gilligan *	Joshua David Laine §
Nicholas Beland	Matthew A. Cotroneo	Gabriella Anais Gonzalez Ω	Garrett Scott Lambert Ω
Nathan Beliveau-Robinson §	Jeffrey Thomas Crane Ω	Alana Jaylene Gove	Trevor A. Lambert
John Kenneth Bergeron	Madison E. Crocker	Christopher Patrick Graham *	Jacob Landry
Katelyn Nicole Bergeron Ω	Emily Crowe *	Thomas Scott Granger §	Dylan Paul LaRose
James David Bertrand Jr. §	Matthew M. Cummins §	Brandon R. Gray	Angela Diane Lavery
Ryan A. Bianchi *	Kayleigh Anne D'Amico *	Kiersten E. Green *	Kayleigh Marie Lavoie *
Brandon Bickford	Cassandra Diane Darisse §	Emily Autumn Greenwood	Kelly Ann Lavoie *
Christopher E. Birch II	Melanie Elizabeth Davis §	Levi Michael Griffin *	Sarah Lavoie Ω
Ashley Elizabeth Blais §	Shayla Kim Davis	Donovan Edward Guerrero	Peyton Layman
Nathan Ryan Boisvert Ω	Madison K. De La Cruz	Mitchell Guillette	Alexis Jaina Lessard §
Skyler J. Bomba §	Ami P. DeVito *	Kayla Jeanne Guimond	Jacob Stephen Letendre
Hannah M. Breen *	Nicole Katherine Dion *	Krista Gursky Ω	Dylan Ron-Paul Levesque
Jacob H. Briand *	Adam M. Dobek *	Victoria Evelyn Gush §	Jack Mathieu Levesque
Sean Kenneth B. Brodit	Bridget Joyce Dopp *	Nathan P. Hamel	Ethan Liang
Brianna Grace Brunelle *	Nathan Joseph Dougan *	Jacob Angus Hamilton	Madailein Lindsay Ω
Alyssa Rose Buczynski §	Jackson David Dowd	Kyle P. Harkins §	Emily J. Lizotte
Logan Eugene-Michael Burke	Sydney Michelle Dubuque *	Frank Joseph Harlow	Tyler Aaron Lizotte *
Portia Butrym Ω	Adam Edward Dufault §	Emily Marie Harrison	Heidi Londono §
Benjamin Cabral	Victoria I. Dumont	Tahira Anieke Haughton	Kimberly Lopez Carrasco
Allyson Cahill Ω	Alexa Dyszczyk-Christian	Eric Joel Hernandez-Luna	Javier Lopez-Mayta
Joseph Anthony Canelas Ω	Janitza Echevarria	Kelly Erin Hill §	Bailey Lussier
Justin Michael Carbonneau	Gregory George Ahmad Ellis Jr.	Zachary Hoagland	Michael Robert Lussier *
Nicholas Anthony Cardenas §	Mary Elizabeth Ellis §	Madison Hope Hoglund §	Caitlin Nicole Lynch Ω
Alexis Caron	William Ercolini	Craig J.W. Holmes *	Connor William Mackey
Matthew Alexander Cassidy Ω	Megan Elizabeth Fauteux	Adela Horvathova ♦	Tyler Joseph Mahaney

Ω Academic Excellence  
 § Academic Honors  
 \* Honors  
 ♦ Foreign Exchange

## Class of 2019

Kayleigh Alessandra D. Maier \*  
 Cody J. Maki  
 Matthew Malagodi  
 Matthew Shawn Manning §  
 Cole James Marchand  
 Amanda Maucieri  
 Megan McCoy  
 Carolyn McCrystal  
 Kelly McDermott Ω  
 Connor Joseph M<sup>c</sup>Dowell  
 Cristian McGall  
 Matthew C. McMahon  
 Caitlin R. McNamara  
 Griffin Michael McTaggart  
 Adam C. Melancon §  
 Ariadne Metzler \*  
 Stephanie N. Meyer  
 Trevor David Miguel-Cote  
 Samantha Ruth Mileski \*  
 Dominique Marie Milinazzo §  
 Nashra S. Mohammed §  
 Emily Olivia Moloney §  
 Ryan J. Monahan  
 Natalie J. Monk  
 Jake Andrew Natola  
 Jeremy John Natola  
 Alexis Newman  
 Nicholas Anthony Niemo \*  
 Dylan Nutter  
 Zachary G. Nyman  
 Anna Marie O'Donnell  
 Jordyn Rebecca Olson  
 Tyler Oslizlo  
 Robert Philip Pace III  
 Zachary Edward Pare  
 Dhruv R. Patel Ω  
 Haley Anne Peaslee Ω  
 Owen Patrick Pedi  
 Michaela Anne Pelletier  
 Garrett E. Pepin

Faith Ann Perry  
 Madalyn Rose Persons-Cutting  
 Sydnie Pezzarossi  
 Samya E. Pintado  
 John Porter III  
 Hunter J. Prince  
 Allison Quinn  
 Jackson A. Ramalhinho  
 Margaret Claire Raposa Ω  
 Mary Rauseo \*  
 Sophia Reeve  
 Trever Jon Tardiff Riendeau \*  
 Dylan Roeschlaub  
 Cooper Rosala  
 Devon F. Rosier Ω  
 Brooke Michaela Ross \*  
 Kassandra Susan Rousseau  
 Tiara Nevaeh Rowlett  
 Hayli Elizabeth Rutter  
 Julia Nicole Ryan §  
 Surina Sakati \*  
 Alicia Marie Salvalzo Ω  
 Gabrielly Martiniano Santos \*  
 Ryan Anthony Santos §  
 Madison Ruthann Schofield \*  
 Peter Samuel M. Schulze \*  
 Jackson Craig Scourick §  
 Milenna Castro Sena  
 Rafaella M. Argente Silveira \*  
 Breanna Elizabeth Silvonice  
 Kyle Sintiris  
 Cady Ann Siteman \*  
 Ava Dianne Smigliani §  
 Helen Elizabeth Smith Ω  
 Jacqueline Elizabeth Smith §  
 Matthew Steven Sojka  
 Ashley E. Somers Ω  
 William Thomas Soto  
 Robert H. Stalker  
 Kade Taiki Stewart §

Robert T. Stickney  
 Joshua R. Stratton  
 Jillian Sylvester  
 Aaron J. Talty  
 Emilienne G. Tarrant §  
 Jessica Lyn Taylor §  
 Vivian Jean Taylor  
 Alexander Sokchomnan Tea  
 Nathalia Tejada Colon  
 Noppawan Thaibandit  
 Alan Ray Theriault Jr.  
 Adam Tice  
 Vanessa Tran Ω  
 Soleil Traverso  
 Olyvia Marie Trow  
 James Joseph Tsouprakos  
 Isabelle Grace Turcotte §  
 Samuel L. Twining \*  
 Caitlin Noel Udice §  
 Lauren Elisabeth Vecchiarello Ω  
 Adrian Veiga  
 Andrew Veiga  
 Brandon Venturini  
 Rugved Walvekar Ω  
 Tiffany Kyla Wee Sit Ω  
 Ryan P. Weston Ω  
 Taylor Wettergreen  
 Elizabeth Mary White  
 Kathryn Elizabeth Wiggins §  
 Tori Willard  
 Rachael E. Willey  
 Nicholas Christopher Woodard \*  
 Owen Christopher Worth  
 Sarah C. Yi Ω  
 Lily Zheng §  
 Cole Thomas Zimmerman  
 Ryan D. Zimmerman  
 Hongjie Zou \*

Ω Academic Excellence  
 § Academic Honors  
 \* Honors  
 ◆ Foreign Exchange

## Scholarship Recipients 2019

Recipient	Scholarship Organization	Scholarship Name	Amount
Emily Moloney	Alvirne Trustees	Hills Family Scholarship	10,000.00
Joseph Canelas	Alvirne Trustees	Hills Family Scholarship	2,000.00
Gabrielle Coffey	Alvirne Trustees	Hills Family Scholarship	2,000.00
Lauren Balukonis	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
James Bertrand	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Portia Butrym	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Joseph Canelas	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Kiara Chase	The Gove Family	Jonathan P. Gove Memorial Scholarship	2,000.00
Anna O'Donnell	Nashua Community College	Honors Program Senior Scholarship	1,000.00
Maria Chouinard	Hudson Federation of Teachers	Barbara Hamilton Award	1,000.00
Gabriella Gonzalez	Slattery/Dullea Family		500.00
Jake Apitz	Rotary Club of Hudson/Litchfield		500.00
Lauren Balukonis	Rotary Club of Hudson/Litchfield		500.00
Katherine Karafelis	Rotary Club of Hudson/Litchfield		500.00
Garrett Lambert	Rotary Club of Hudson/Litchfield		500.00
Madailein Lindsay	Rotary Club of Hudson/Litchfield		500.00
Ariadne Metzler	Rotary Club of Hudson/Litchfield		500.00
Haley Peaslee	Rotary Club of Hudson/Litchfield		500.00
Lauren Balukonis	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Joseph Canelas	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Alexander Fitzpatrick	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Joshua Laine	Hudson Memorial VFW Post #5791	VFW Memorial Scholarship	1,000.00
Alexander Fitzpatrick	Hudson Memorial VFW Post #5791 Auxiliary	Jr. ROTC Scholarship	500.00
Joshua Laine	The Meyerhoefer Family	Clyde Meyerhoefer Memorial	1,000.00
Sarah Yi	The Meyerhoefer Family	Clyde Meyerhoefer Memorial	1,000.00
Alexander Fitzpatrick	American Legion Post #48	Legion Family	500.00
Jake Apitz	American Legion Post #48	Hudson Community	500.00
Harper Colburn	American Legion Post #48	Hudson Community	500.00
Garrett Lambert	American Legion Post #48	Hudson Community	500.00
Ava Smigliani	American Legion Post #48	Hudson Community	500.00
Alexander Fitzpatrick	The Sullivan Family	James Sullivan Memorial	1,500.00
Gabriella Gonzalez	Greater Manchester/Nashua Board of Realtors		1,000.00
Crystal Giard	Friends of the Library of Hudson, NH	Leonard A. Smith Memorial Scholarship	1,000.00
Joseph Canelas	McKenzie Lowe Memorial Scholarship		500.00
Victoria Gush	McKenzie Lowe Memorial Scholarship		500.00

## Scholarship Recipients 2019

Garrett Lambert	McKenzie Lowe Memorial Scholarship		500.00
Hannah Breen	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Matthew Cassidy	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Maria Chouinard	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Haley Peaslee	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Robert Stickney	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Ryan Weston	Rev. Robert Faucher Knights of Columbus Council 5162	Columbianite Scholarship	500.00
Lauren Balukonis	Brian McCoy Memorial Scholarship		1,000.00
Jake Apitz	Alvirne High School Friends of Music		2,000.00
Sarah Yi	Alvirne High School Friends of Music		2,000.00
Maria Chouinard	Alvirne High School Friends of Music	Gerry Bastien	400.00
Mary Ellis	Alvirne High School Friends of Music	Dee Bastien	400.00
Victoria Gush	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Emily Kleiner	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Garrett Lambert	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Kelly McDermott	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Ryan Weston	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Sarah Yi	Alvirne High School Booster Club	Booster Club Scholarship	500.00
Matthew Cassidy	Hudson Republican Committee Scholarship		500.00
Allyson Cahill	Hudson Recreation Department		500.00
Ryan Weston	Hudson Recreation Department		500.00
Sarah Yi	Hudson Recreation Department		500.00
Emily Lizotte	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	500.00
Tyler Lizotte	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	500.00
Ryan Santos	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	500.00
Emily Kleiner	Hudson United Soccer		1,000.00
Garrett Lambert	Hudson United Soccer		1,000.00
Lauren Vechiarelo	Hudson Historical Society	Hudson Historical Society Scholarship	500.00
Madailein Lindsay	Hudson Grange #11	Mildred Chalifoux Memorial	500.00
Kelly Lavoie	The Barkley Family	Jeannie Barkley Memorial	1,000.00
Dominique Milinazzo	Friends of Alvirne Lacrosse		500.00
Haley Gerace	Friends of Hudson Spirit	Nicole Jacques Memorial Scholarship	1,000.00

## Scholarship Recipients 2019

Alana Gove	Friends of Hudson Spirit	Nicole Jacques Memorial Scholarship	1,000.00
Jacqueline Smith	Friends of Hudson Spirit	Nicole Jacques Memorial Scholarship	1,000.00
Kelly Lavoie	GFWC-Hudson Junior Women's Club	Gail Linck Memorial	1,200.00
Gabriella Gonzalez	GFWC-Hudson Junior Women's Club	Hudson Junior Women's Club	1,000.00
Elizabeth White	GFWC-Hudson Junior Women's Club	Hudson Junior Women's Club	1,000.00
Maria Chouinard	Kiwanis Club of Hudson	Paul St. Laurent Scholarship	2,000.00
Melanie Davis	Kiwanis Club of Hudson	Anne Christopher Memorial Scholarship	1,000.00
Gabriella Gonzalez	Kiwanis Club of Hudson	Kiwanis Scholarship	1,000.00
Kiara Chase	Kiwanis Club of Hudson	Kiwanis Scholarship	1,000.00
Ashley Blais	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Emily Flannery	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Caitlin Lynch	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Nashra Mohammed	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Emily Moloney	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Julia Ryan	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Ava Smigliani	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Helen Smith	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Robert Stickney	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Vanessa Tran	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Ryan Weston	Kiwanis Club of Hudson	Kiwanis Scholarship	500.00
Lauren Balukonis	Hudson Lions Club		1,000.00
Owen Pedi	Hudson Lions Club		1,000.00
Devon Rosier	Hudson Lions Club		1,000.00
Ryan Weston	Hudson Lions Club		1,000.00
Ryan Santos	Al Levesque Memorial Golf Scholarship		500.00
Kiara Chase	Hudson Girls Softball League		250.00
Kalli Collinge	Hudson Girls Softball League		250.00
Sydney Dubuque	Hudson Girls Softball League		250.00
Haley Peaslee	Hudson Girls Softball League		250.00
Haley Peaslee	Hudson Police Relief Scholarship	Hudson Police Department	500.00
Gabriella Gonzalez	New Hampshire Rehabilitation Association		500.00
Helen Smith	New Hampshire Rehabilitation Association		500.00
Madailein Lindsay	Dalton Blodgett Memorial Scholarship		2,500.00
Caige Frost	Hudson Old Home Days Scholarship		500.00
Ryan Bianchi	Hudson Old Home Days Scholarship		500.00
Sarah Lavoie	Hudson Old Home Days Scholarship		500.00
Jessica Taylor	Nicholas Jennings Memorial Scholarship		1,000.00
Katelyn Bergeron	The Denaro Family	Christopher J. Denaro	500.00
Devon Rosier	The Denaro Family	Christopher J. Denaro	500.00
Ryan Weston	The Denaro Family	Christopher J. Denaro	500.00
Emily Kleiner	The Chalifoux Family	Ethel Chalifoux Memorial Scholarship	1,000.00

## Scholarship Recipients 2019

Katelyn Bergeron	DCU		1,250.00
Melanie Davis	DCU		1,250.00
Sarah Lavoie	DCU		1,250.00
Dhruv Patel	DCU		1,250.00
Hayli Ruitter	DCU		1,250.00
Lauren Vecchiarello	DCU		
Alyssa Buczynski	Alvirne High School Trustees	Barbara A. Fuller Scholarship	1,000.00
Alexis Caron	Community College Scholarship	Seven 11	2,750.00
Brian Fortier	Community College Scholarship	Seven 11	2,750.00
Harper Colburn	Hesser College Alumni Association		1,250.00
Emily Flannery	Hesser College Alumni Association		1,250.00
Victoria Gush	Hesser College Alumni Association		1,250.00
Nashra Mohammed	Hesser College Alumni Association		1,250.00
Robert Stickney	Hesser College Alumni Association		1,250.00
Elizabeth White	Hesser College Alumni Association		1,250.00
Sarah Yi	New Hampshire State Elks Association		850.00
Lauren Balukonis	Nashua West Rotary Club		
Madailein Lindsay	Greater Hudson Chamber of Commerce	Junior Citizen of the Year	1,000.00
Kelly McDermott	New Hampshire Athletic Directors		
Jake Apitz	Red Sox Foundation	New Hampshire Red Sox Scholarship	1,000.00
James Bertrand	Teamsters Local 25		2,000.00
Robert Stickney	I Applied Day Scholarship	New Hampshire Higher Education Assistance Foundation	500.00
Ryan Weston	New Hampshire Daughters of the American Revolution		1,200.00
Haley Peaslee	Jeanne D'arc Credit Union		500.00
Haley Peaslee	Ancient Order of Hibernians		500.00
Haley Peaslee	East End Club	Joseph R. Nolan Scholarship	500.00
Haley Peaslee	Lowell Firefighters Credit Union		500.00
			124,300.00



Minutes of the School District Deliberative Session of February 9, 2019  
Community Center, Lions Avenue  
Hudson, New Hampshire 03051

1. **CALL TO ORDER BY THE MODERATOR**, the Honorable Paul Inderbitzen called the meeting to order at 9:00 a.m.
2. **POSTING OF THE COLORS** by the Alvirne Airforce Jr. ROTC Cadets
3. **THE NATIONAL ANTHEM** sung by the Memorial School Swing Choir
4. **PLEDGE OF ALLEGIANCE** recited by Patti Langlais
5. **REMARKS BY THE MODERATOR**

Moderator Inderbitzen

In your handout in the first two pages of the Moderator's Rules, we'll go through a few of those. If you're new to the Deliberative Session, please review those as to how we'll do today's meeting.

Ladies and gentlemen, this is the Deliberative Session of the Hudson School District. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on March 12<sup>th</sup>. All the articles by law must be place on the ballot. The rules we will follow are the Moderator Rules which are in the handout. If you have any questions about the rules, please feel free to ask for a clarification at any time by raising a point of order. It's the only thing that will interrupt the speaker. This body may also vote to establish rules that they deem necessary and you may vote to overrule any decision of the Moderator by majority vote.

As a legislature, we will discussing the warrant articles before us. This discussion will be respectful of everyone's opinion. This may be a hall where we play basketball but this is not a basketball game. We do not cheer and applaud when someone scores a point you agree with and we do not groan and boo when someone on the other side scores their point. Please be respectful of all comments and opinions just as you would want your comments and opinions to be respected. To keep personalities out of this debate, please use terms such as "the previous speaker", or the "School Board member", or the "Budget Committee member". All questions and comments are to be directed through the Moderator. If it's a question, I will see if one of the members who can answer it can yield to that question. Just because you asked a question doesn't mean that someone has to answer it. Sometimes there are no answers. If you are a registered voter of Hudson, you were issued a yellow voter card. We will use this card for any votes that we have to take at this meeting. Don't lose it. You won't get another one. At the back of the meeting when you picked up your handouts, there is a recycling box where when you leave you can put your voter card in there. We'll reuse them.

There are some non-voters and staff from the School District that will be here to help us with the meeting. We have a number of staff – the Superintendent, Assistant Superintendent, and others who are non-voters but will be obviously answering questions that come up and that they can

provide information for the body. We also have our architects here on Question 1 in case there are questions of that.

We're going to take a few breaks this morning. Probably after the first article because that will probably go for a little bit of time and we'll take some breaks. We have the Hudson Junior Woman's and Hudson Community Club providing our refreshments today and we'll probably take another break later on so we can give everyone a chance. I'll need a break I know that. We appreciate our Hudson Cable Committee and the staff of the Hudson Cable Television for keeping the Hudson citizens informed. We will use the microphone at the middle for people that want to ask questions or make comments or amendments and you won't do both at the same time. You can't make a comment and then make an amendment. You have to do separate. We'll keep them all separate. As long as people are at the microphone, we will have the discussion going at the end of each article. When there are no more questions or when this body closes off debate, then we will close the debate on the article. It will go to the ballot and we will take up the next article. At this point, we'll ask the Business Manager to return the warrant to the School District Clerk Ms. Barry.

I'll ask School Board Member Lavoie to introduce the members of the School Board.

## **6. SCHOOL BOARD**

Lee Lavoie, Vice-Chairman

Good morning everybody. Thank you for coming out. To my right is Chairman Malcolm Price; Superintendent Larry Russell; Patti Langlais, School Board member; Darcy Orellana, School Board member; Karen Burnell, Business Administrator; and Attorney Graham.

Moderator Inderbitzen

I'll ask Mr. Trost, Chairman of the Budget Committee to introduce the Budget Committee members.

## **7. BUDGET COMMITTEE MEMBERS**

Ted Trost, Chairman

Good morning everybody. To my left is the Vice-Chairman Bob Guessferd, Clerk Joe Fernald, Michael Fedele, Alejandro Urrutia, James Weaver, Grace Hopkins, Hasan Goode, Shawn Murray, and our Selectman Liaison Normand Martin. Also a member of our Committee here is Malcolm Price who is our School Board Liaison.

## **8. DELIBERATIVE SESSION OF TOWN MEETING**

Moderator Inderbitzen

To the inhabitants of the School District of Hudson, New Hampshire, qualified to vote in district affairs. You are hereby notified to meet in the Community Center of said District on the 9<sup>th</sup> day of February at 9 a.m. for the first session of the Annual School District meeting for explanation, discussion and debate on Warrant Articles 1 through 6. Warrant Articles may be amended subject to the following limitations. A warrant article whose wording is prescribed by law shall not be amended and warrant articles that are amended shall be placed on the official ballot for final vote on the main motion as amended and no warrant article shall be amended to eliminate the subject matter of an article.

You are hereby notified to meet again at the Community Center in said district on Tuesday, March 12, 2019, between the hours of 7 a.m. and 8 p.m. for the second session of the annual School District meeting to vote by official ballot on the following subjects:

**School District's Articles**

**Warrant Article 1 – Alvirne High School Renovation.** Shall the Hudson School District raise and appropriate the sum of \$23,989,957 for the design, construction and equipping of additions and renovations to the Alvirne High School; and further authorize the School Board to issue not more than \$23,989,957 in bonds or notes for the balance of the project costs in accordance with the Municipal Finance Act, RSA Chapter 33. No more than the bond amount may be issued for the project without further authorization of the voters of the Hudson School District and authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and further raise and appropriate the additional sum of \$644,730 for the first year payment on the bond and authorize the School Board to take any other action necessary to carry out this vote or pass any other vote relative thereto? A 3/5 ballot vote is required. Recommended by the School Board 5 – 0. Recommended by the Budget Committee 8-1.

Malcolm Price, Chairman

Good morning Hudson. I'd like to present Mr. Steven Beals to present this Warrant Article.

Principal Steve Beals

Good morning. I appreciate the opportunity that the Board has entrusted as well as the SAU for me to present this Warrant Article with my fellow Hudson community members and certainly for the many families of students that I get to work with on a daily basis previous and currently and at Alvirne High School.

Hudson has long been through my growing up years in Hudson attending public schools in Hudson, graduating from college and coming back here first to teach, and obviously now as the Principal of Alvirne High School. Hudson has been a rallying community at different times through its history. Good recent examples of this are the food pantry drive which was a terrific activity. The Hudson feeds our kids program. The first slide that I showed to you is the High School Penguin plunge and I do this as a shameless plunge and plug because last Saturday we had

70 individuals connected to Alvirne High School jump into Hampton Beach and the ocean. The water temperature was 42°. The air temperature was 22°. It felt beautiful, balmy, and there is the group and together we raised just under \$25,000 for Special Olympics. This item here, and I know it's a little bit difficult to make out, a whole group of students in our senior class why we had more participants than we've ever had before – everyone with a maroon Alvirne shirt on that says “seniors” some who decided to go topless as you can see decided to make this part of their extended learning. That's why I'm here today passionate about co-curricular involvement because not all learning happens within the confines of a classroom. When we have students gather together to collaborate, to work for a common goal and giving back to others, we frequently see those things translate into their adult lives. I salute all of the Alvirne seniors, all of the Alvirne participants, staff members participating and raising just under \$25,000.

As we progress, and you'll see on the slide as I go through the different slides that we have, there is Alvirne High School. We are so fortunate to be bound by the beautiful, natural environments of a tree farm across the street. We are bound by having significant field space in the back. A farm on the side of our property. From a standpoint of beauty and natural just like the Trustees when they first granted land for the high school to be built, they wanted it to be a beacon for hope and for education in our community. As we have progressed, I'm going to take you through some of the challenges that we currently face. Those challenges first and foremost this is our main entrance area. Our main entrance area as you can see in this visual is a compartment separated by vehicles, by some impediments that get in the way of us doing business. As you walk into our school, very quickly you're in the major hallway of our building instantaneously upon coming through the doorway. We have built in a small, little security office that we can obviously see. We have security cameras. We benefit students and visitors by buzzing them into the building but nothing changes the fact that as they walk into the door they are 20 feet away from the largest hallway we have at Alvirne High School and they're in no vicinity of an office area in any way shape or form.

Twenty feet from the main entrance is our hallway cafeteria. At any given time in the day as you see in this visual just as a lunch period has started, we have kids going to the lunch area as well as passing to every area of the building. You cannot get to from here. You cannot get to our CT without going through that hallway cafeteria. You cannot get to the three stories of Alvirne High School without going through that cafeteria. Far from ideal and I epitomize again our office areas of the main office, of our School Resource Officer, of our counseling office, of our special education office are all located in distance from that area.

You'll also see some difficulties as we progressed through our arrival and dismissal times. Whether you are coming to Alvirne High School to drop off a student, pick up a student, or you just happen to be one of the fortunate ones that drive down 102 to get to Nashua for your job in the morning, or home in the afternoon, we have a situation every single day twice a day that puts kids and cars with people waiting on Route 102 because they can't turn into the building. This lack of detailed safety and process creates infrastructure challenges for everybody who travels on Route 102.

Finally and we talked a little bit about co-curricular, we are fortunate to have however with significant deficit a gymnasium. Our gymnasium is located on the second floor of our building. It does not have a convenient ADA path, although it is ADA compliant. We share that gymnasium

with all of our physical education classes during the day. Every assembly that we need to have in a school is held in this room whether it is a spirit assembly, a guest speaker, we share all of our performing arts on a substandard stage. The talents of students, future students who sang the National Anthem this morning, current students who are participating in theater or other music related programs we cannot put our full band on the stage at the current time. This area has significant limitations beyond the shared space. Those limitations include the gym floor put in in 1975 after the fire has seen its life purpose. The bleacher system currently all wood bleachers no mechanical aspect, we put a machine under them to pull them out with our labor force of our custodians. All of the six baskets in the room have to have a drill put on them. There's no electronic opportunity for those to raise and lower through activities. We have a stage curtain that has seen its wear since 1975. We have zero acoustical panels in the gymnasium. It's a gym. It is not an auditorium or performing arts space. We have issues with stage lighting, stage acoustics, and those pieces just mask these significant schedule challenges. Simply put every time we need this venue for performing arts, we have to not have physical education class or we have to transport our teams and rent space off campus to move them and vice versa. When we have athletic events which are most of the time, our performing arts theater students practice behind the curtain on a stage that's cramped. Our music students are fortunate to practice in the music room but we can't hold all of our music students in that room as well.

As such, our Hudson School Board developed the following priorities working in collaboration with our partners Lavallee Brensinger Architect, Harvey Construction, our SAU team. Those priorities as we moved forward in this process let's ensure that we have a safe and secure building entrance. Let's ensure that we have placed properly our main office, counseling office, special education office area at that entrance sequence. Let's ensure that we have addressed site development that will take care of safe and secure drop off sequence for everyone coming into our property. Let's not have kids walking aimlessly through cars. Let's put them on a sidewalk to get into a building.

Finally the last two hand in hand, let's enhance our co-curricular activity opportunities. Let's separate the talents of Hudson students who are in the performing arts from those talents of students who are in athletics and PE. Let's celebrate all of their talents by having appropriate space and at the same time improving our community and recreation space which is so needed through town. Previously at a Budget Committee in late 2018, one of their members phrased the term "kicking the can down the road" and I applaud that. I applaud that perception because in every existing presentation that I have participated in the same theme has come up over and over again.

Last year as the Moderator spoke on a very snowy day 2018, the School District was very fortunate to approve a CT bond item and we're well in process to get that project off the ground this June. The cost of that project was \$22 million. Well what's different in the past year? By a loss of 42 votes but no one is counting today, we are moving forward with a project with an estimate just under \$24 million. Why did it increase? It increased because an unforeseen 7.4 percent construction material and labor escalation. We budgeted 3 ½ percent. Previous averages were about 5 percent. We went conservative and it came back to bite us plain and simply. We never anticipated it to go over 5 percent. For any of you who tried to renovate your homes recently, construction materials you build schools with steel. Steel, concrete, the challenges of labor have driven our costs up substantially.

As those costs went up substantially, we also took a very hard look and talked to our School Board about two additional key areas. One being the stadium field. The stadium field has significant crown through the middle of the field. I urge all of you who don't trust these words to go out with a family member and stand on opposite sidelines on the track. As you look across to your partner on the track, you will see them from the knee up. The crown is that significant that you will not see their feet. As a soccer coach in the fall when the ball was on one sideline and the team was on the other side, you could not see the ball. We have sink holes. The field needs to be addressed from drainage perception and this would re-sod that field. The cost for that is about \$225,000 that we rolled into this project. For those of you who are community members who are enthusiasts or members over at Alvirne tennis team, our tennis courts have provided us and our community from the time the Trustees put them into the project at Alvirne way back when an opportunity for community recreation. Sadly like our track a few years ago, it needs to be replaced. We currently have significant cracking that does not allow us to play on all five of the courts. We decided at a cost of roughly \$110,000 to put the tennis courts into this project. Those three are the major contributing factors. The largest of all of those increasing the project by almost \$2 million is the escalation but the field and the tennis courts were added.

Later in this meeting today, the body will discuss a roof replacement at Alvirne High School. That roof replacement we did not choose to put into this project for the simple reason this is a 60 percent vote. We need a roof because if we had a snowy winter and who knows what will happen in the weeks ahead, we cannot continue to have the quantity of water leaks that are coming down on teachers and students on the third floor of the building. More information will come later for that.

As you see in the slide above, our new addition space is all the white area on the side of the building in addition to new parking lots, site improvement, a new parking space lot, and a new field space to replace that. The site improvements are very similar to what we discussed last year as a body. You will also see in this slide updated on the far right hand side and I know we're not talking about the CT plan today but all of that CT that this community so endorsed a year ago is earmarked in this document including a new restaurant in front of the building, parking lot, secure entrance because these are all of the component parts of what we need to have.

You will see much in the way of those first priorities talking about a new main entrance area. Here's a visual aspect of that new main entrance area. All students, all visitors come into a new main entrance. Right at the hub of that main entrance are all of those office spaces that we just talked about – main office, school resource officer, special education office, counseling office. Updated area – you will see in this slide you will see cars being able to come into the property, drop off their kids onto a sidewalk area to come into that main entrance area. In the back of the room as many of you came in today, we had floor plans. I urge you if you haven't picked on up on the way out today please feel free to. Our first-floor plan, and I will be very quick through this process, here's our office areas shaped in the letter "L". Our main office, our school resource officer overlooking our parking lot area. There is no better way to increase visibility of what's coming towards you than to place those office areas near the parking space. The opposite end of the "L" are special education and our counseling office area. We have developed a very secure entry area that I'll talk about more specifically later.

In the center of the project you will see the new gymnasium. The gymnasium becomes on the first floor. We update our current cafeteria to turn it into locker room areas to support physical

education and athletics. We create a constant site line. You come in the building and you're not into anything but a hallway with secure doors that we can shut down. That security path goes all the way through the building to the first floor to the CT area. It's not a room. New cafeteria. Cafeteria space is a room not a hallway and here's all the exiting. The final part of that project is a new cafeteria for Alvirne High School converting the current Checkers Restaurant for those of you who have been in the building to allow that access. Simply put, there's already infrastructure in that space. We want to convert it to the cafeteria kitchen.

The second floor is the auditorium. Same project as a year ago. We are converting the current gymnasium into an auditorium. The auditorium has a stage much larger than the current one kiddie corner if you will in the back corner of the current gymnasium. All elements of that current gymnasium are reduced. Four outside walls gutter, the wood floor, the bleachers, the baskets. We have an all new opportunity to have a state of the art appropriate performing arts space.

Through this project, and we're going to highlight some recommendations from Homeland Security, another handout in the back of the room. Homeland Security addressed through their visits through Hudson schools nine recommendations for our schools. Those nine recommendations are listed here and I'll talk very quickly about each, although this is the most important takeaway you could have. Currently we meet four of the nine recommendations and that is through a very dedicated effort on behalf of the School District. When I started as Principal, we met zero. We did not have security cameras. We did not have a safety entrance area.

Number one – secure vestibule. As soon as people come to the building, they come through a double lock situation.

Number two, security cameras. We currently have security cameras both inside and outside our school.

Number three, vehicular impediments. We have put that in currently. Simply put, it does not allow you to drive through now curbing, sidewalk, and blocking into the building. Clear recommendation from them. Site lines – we currently have major challenges with site lines. You can see from one hallway space into a cafeteria not through other hallways. This project has one uniform entry way and if I'm standing I can look down this hallway all the way through the building continuously down as I move all the way through the CT building.

Securable public areas – when a visitor comes to our building to meet, they will meet in a secure conference space in the main office. A secure conference space in the special education or counseling area. Secure hardware – it speaks for itself. It's door hardware. It's locking systems. We have much in the way of that currently except for in the older sections of Alvirne High School. Our CT will have all new hardware as well. Strategically located meeting rooms – I already addressed that through the conference room. Strategically located staff. This is our school resource officer's office. Currently he's nowhere near the main office. This is the Principal's office. For all of you who believe this is a very nice cushy opportunity for me, you're absolutely correct. No. We are absolutely correct that it is in the same plane as the school resource officer for safety and security of who comes into the building. The conference space speaks for itself.

Consolidated entrance – we want all students and all visitors to come through one door. This is the secure main entrance process. After construction if you came to the building you would be parking in the parking lot. You'd be coming up the same sidewalk that's students do. You would come to a vestibule which is a double door lock safety area. You're going to buzz in from the outside. You're going to be granted access not to the building but to a vestibule. On the left is the main office where you would have a check in process. On the right is the counseling and special education area which has a safety secure check in process. At no time in those areas – there's your meeting space – do you have access to the whole buildings. Those meeting areas have bathrooms. We do not put you out into the hallway to go use the bathroom and walk amongst the students and the staff during the day. We are separating all of that. That is the secure entry process. We still certainly can escort someone if they're going to some other area of the building but this allows us to close areas of the building and keep those visitors next to us, finish your business, and then they'll be escorted back out of the building.

Here is the rear entrance of the building. Why this is important from a slide and it coincides with the new gymnasium. The new gymnasium and the current design – we have modified the design of the gymnasium and office area from last year. We have decided to put this at grade at the back of the building. What that allows us to do is it allows us if the stadium field is this area and the back driveway going behind the building it allows us to have an after-hours entrance to our gymnasium. Thereby we can close off Alvirne High School's main entry. For energy efficiency we can turn the lights off. We can turn down the heat all done electronically and we can have a function in the gym without giving access to the whole school.

Other aspects of putting it on grade. We have designed in a concession stand. That concession stand is both for the stadium field as well as for the gymnasium on the inside. Finally, we have programmed in all new ADA compliant restrooms on grade. For any of you who have been to a football game with the success we had this past fall, it is not your joyous moment of your life to go into the hallway and use the bathroom currently. The line goes down the hallway and outside before you can get in. When the weather gets colder, you can go into the building through the vestibule on grade and we have large bathroom areas right inside the door.

To big targets in the program – our auditorium – 680 seats. Seating in both floor space, mezzanine and a balcony. The beauty of that design allows us if we have a smaller activity possibly a theater production, we don't have to open the balcony. The house will still feel full for those in attendance. If we have a large activity, cabaret, a large music concert, we can open the whole venue. The whole venue is designed with appropriate stage curtain area, stage space to accommodate our full school band or the largest production we could do. The green room is behind the stage. The seating you enter the auditorium through a light lock. You would not be interrupting a show. Outside the door we have a new elevator to bring access directly to the space as well as move scenery as we need to or the largest piece of music equipment.

New gymnasium. It's a similar design as last year except we have reduced into the ground for grade on the back side. Very frequently referred to as the double gym. Two courts for practices –side by side practice. Game court down the middle. For those of you who have children who play sports at Alvirne High School, certainly through our winter season most importantly our practices end at 9:15 at night. Again when we have a music activity or theater activity, we transport our athletes to a rented gym space. We pay for the bus. We pay to rent the facility so they can



continue to have a practice experience. The hope is to increase community use of this gym because nothing would prevent the Hudson Recreation Department to gain gym time at Alvirne which they currently do not have. As you know if you're a family that plays basketball, you're in the traveling road show of Hills Garrison, Nottingham West, Hudson Memorial. Always with one game being played at a time. This gym space would allow for two recreation games to be played at the same exact time. That gives back a day for families which is paramount to why it's so important.

Why vote for Warrant Article 1? It certainly enhances school safety for students and our staff members. It provides parking lot safety upgrades for our students, our staff, and our visitors. It corrects current building, electrical, mechanical deficiencies. This project has new boilers for Alvirne High School, has new hot water system. Currently we get hot water off of the boiler. That means in the hottest most humid August day, the boiler is running at Alvirne High School so we can have hot water for our programming in the summer time. It improves the community access to the gymnasium both for recreation for our own activity pieces. It provides music and theater students with a place to call their own. The talents of kids in music and drama in our school district is immense. The talents need to get noticed. It avoid further construction costs. You see again the estimate at 5 percent. I already told you it came in at 7.4. I already told you very transparently we budgeted 3.5. We went conservative. It wasn't a good move. We can't go conservative again. This project is going to increase in costs if on March 12<sup>th</sup> the voters again chose not to vote it for 60 percent. Finally, it increases home values. As a community member like you, our family joins in the process that we want our home as our largest investment to be worth as much as it can be worth.

Construction phasing. We get a lot of questions about how long is it going to take. My kids is in 7<sup>th</sup> grade. What does it mean to them? My kid is a senior in high school what does it mean to them? It means you're going to leave Alvirne in a better place for some future graduate which is what everybody should have as a legacy whether you're leaving a program or otherwise.

Phasing. We would aggressively try to start working on site this summer. Very directly, we need this parking area because we're going to stop all of this parking area to put that addition up very quickly. You see from summer of 2019 to the summer of 2021. It's a 24 really 26-28 construction months through phases. Everything would be happening as school is happening. We might change the main entrance. We have to. You can't build an addition through your current main entrance without moving the main entrance. The first area to be built after the parking is the new gymnasium and those new entrance areas. We're going to get that on line as quickly as we can. We're going to continue through that process once we move out of the old gym, we're going to start doing the renovation of the auditorium. Those all piggyback on top of each other. If you look at this in conjunction with the CT project, we have said a year ago and again today linking projects together saves the community money. If you can link them together even with the challenges of the construction market, of labor, if we can erect steel at the same time, if we can pour concrete at the same time, if we can paint at the same time, we end up saving money.

What aren't we telling you? There are added costs when you put in a new school. The added cost is not going to be in the most expensive form of staffing. It is going to be from a custodial perspective. There's more to clean. A new auditorium is going to be taken care of. A new gymnasium is going to be taken care of. We anticipate the cost for custodial to increase by about \$32,000 from an operating standpoint. Utilities. We're going to increase the cost of utilities. At

the same time we're increasing those, we're putting in much more efficient systems. The boilers are going to run. The example I offered you with hot water in a different capacity. We have dehumidification systems in the new gym. We have air conditioning in the new auditorium. The new office areas have air conditioning because we work in the summer time. Those areas are going to be taken care of and there are going to be new utility costs connected with them. The bottom box there if you can read it says, "The overall operating increase is one tenth of one percent".

Finally tax impact. The warrant article language itself talked about the first year costs. Any bond the second year is the highest cost. My focus with you this morning is on the second year cost \$189 for a home with an average assessment of \$300,000. Any bond starts low the first year and goes high because now the principle and interest payment and then over the course of those 30 years declines. There's no question \$24 million or \$23,989,957 is a lot of money. It's the biggest project the School District would ever embark on. When you combine it with the CT project, certainly we know what we're getting ourselves into. The students at Alvirne High School need it. Monday evening we will be holding an information night at Alvirne High School in the music room starting at 6:30 p.m. For those who may be watching or have read the Hudson/Litchfield News, we're giving tours at 5:30 p.m. because some people have not been in the building before. Please come. After the presentation from 6:30 to 7:30, we'll do tours again. I urge you to come ask questions. Certainly we anticipate questions today. Mr. Moderator, that is the presentation of the Alvirne Warrant Article #1 and we welcome questions from the community.

Moderator Inderbitzen

I will now open Warrant Article 1 to questions, comments, or amendments. Anyone wish to speak on Warrant Article #1 the Alvirne High School Renovation Bond?

Peggy Huard – In favor.

Normand George Martin – Not in favor.

Tom Alciere – Not in favor.

Principal Beals

The project cost of \$23,989,957 includes the first payment of \$647,000. You don't add it to the cost. It's part of the cost. The first year you make an interest payment. The second year you make a principle and interest payment. Alvirne renovations have been happening steadfast through the past years. Every year we're trying to renovate somewhere between 6 and 10 classroom spaces through the combination of the Hudson School District budget as well as the generous support of the Alvirne Trustees. There is no question that doing it in that process takes longer. After this summer which are already in the budget that you'll later discuss, we will have approximately 22 spaces remaining to renovate at Alvirne High School from the fire of 1975. There is no question that that process takes longer but also we can do it at a much lower rate. Roughly half the cost because we're doing it with in house maintenance personnel, electrician, painters, etc.

The previous comment made about the math on one of the slides, he is 100 percent correct. Kudos to you for your geometry teacher and your math teacher. Unfortunately I didn't have the same teacher so that error is all mine. Regardless of where the decimal point goes, please point the blame only at me.

The concept of the field and the Budget Committee while the previous speaker and I may have a different recollection of events, we were both in the room. I believe that this project has been transparent as we talked about why it escalated in costs because of escalation, because of field, because of tennis courts.

One last clarification from the first speaker, Pelham High School has been fully renovated at this time as well. They're not going to bond. You are 100 percent correct that Lavalley Brensinger Architects and Lands Whitehead who is our primary architect on the project was involved in the renovation project of Pelham High School, of Windham High School, of Salem High School. Harvey Construction our partner and Carl Dubois who is also our partner, Harvey Construction was involved in the Salem High School project both a career, CT center, as well as their renovation which is why their firm was as attractive to us that it is because we're doing the same project.

#### Pete Lanzillo

Asked to explain why something of this magnitude is not required to go out to bid. If the law says it doesn't have to go out to bid, explain why the Board decided not to go out to bid for something of this magnitude.

#### Principal Beals

Every one of the projects and every one of the trades goes out to bid. That's misinformation. What we have done is we have hired a construction manager, Harvey Construction. Every single element of this project from site, to cement, foundations, steel, all of the finishes from roofing, to paint, to doors, to hardware, every one of those divisions will go out to separate bid. It does not go out as a full package. I urge any of you to take the time on the School District website to look at the overall budget. This budget document that's present of 16 or 20 pages is every single division.

After the project for the CT was approved last year, the School Board formed a Building Committee. The Building Committee goes working with in collaboration with architect and building construction manager to review every single bid and award bids. In New Hampshire you do not have to automatically go to low bid for anything that's bid. We also have great input into the bid process. What I mean by that is if Harvey Construction is going to send out the steel bids to a variety of companies that they've done business with and we have a company that we feel strongly should be included because we have a local steel erector in the Town of Hudson, we include them. It doesn't give anybody the right to have that bid. The bid is discussed amongst the Building Committee for every one of these areas and then voted on which would have come with an approval.

James Wilkins – Had an English question. The printed warrant continues on after the semicolon and further raise and appropriate the additional sum of \$644,730 which conflicts with what we were just told.

Moderator Inderbitzen

That was a confusing question I think because it looks like you're adding an additional \$644,000.

Karen Burnell

I do have to correct Mr. Beals. It is in addition to. What will happen is the construction fund will raise the appropriation for the project but the interest payment for the first year will be added to the general fund so it is in addition to it.

Attorney Graham

As a further point of clarification, the bond amount and the project amount is completely offset by the bond. The bond is a mortgage essentially. You're mortgaging 100 percent of the cost of the construction. The additional amount that's listed in the warrant is simply the first payment of the interest on that bond. The only amount that you're really raising from taxation this year is that first payment. The amortization schedule on the bond and how it's descending. I assume it's a level principle payment bond, standard municipal bond because that's the way it looked. You pay level principle and you only pay the amount of interest that's outstanding on the level principle. That's different than you typical mortgage. You typically pay the interest first on the entire amount and the principle decreases more at the end of the mortgage. With municipal bonds, you're paying a level principle payment. Every year you pay the same amount and the interest goes down each year which is why the bond amount decreases so it's not a level payment every year.

Randy Brownrigg – Discussed the fire station and how the costs increased and marketing for the town.

Shawn Jasper – Asked what is the total amount that the School District will pay for this bond at the end of 30 years.

Karen Burnell

At this time it is estimated by New Hampshire Bond Bank because we will go out to bid for the bond. At this time it will be \$40,815,000.

Regina Beals – Discussed adult programs at the high school and how Alvirne benefits the community.

Alejandro Urrutia – Discussed why he moved to Hudson and the opportunities at the schools and to support the renovations at the high school.

**MOTION BY TOM BARRETT, SECONDED BY PATTI LANGLIAS, TO CUT OFF DEBATE AND RESTRICT CONSIDERATION  
MOTION CARRIED**

Moderator Inderbitzen

Warrant Article 1 is closed.

**MOTION BY LEE LAVOIE, SECONDED BY CHRIS LANDRY, TO RESTRICT RECONSIDERATION OF WARRANT ARTICLE 1  
MOTION CARRIED**

**Warrant Article 2 - Operating Budget.** Shall the Hudson School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth therein, totaling \$54,765,345? Should this article be defeated, the operating budget will be \$54,226,858 which is the same as last year with certain adjustments required by previous action of the Hudson School District or by law; or the governing body may hold one special meeting under RSA 40:13X and XVI to take up a revised operating budget only. Recommended by the Hudson School Board 5-0. Recommended by the Budget Committee 8-1.

Ted Trost, Budget Committee Chairman

The budget process for the school starts at the beginning of the school year when department heads and Principals formulate the budget proposals. Those proposals are then presented to the School Board which makes modifications to ensure that the budget addresses the needs of all the students while minimizing costs. After approving that budget, the School Board budget is then sent to the Budget Committee. This group of 11 people elected by you then scrutinizes the budget further as we work to improve upon it. It is that budget that is presented to you today. We stand ready to discuss it and welcome your comments and motions to amend it as you see fit.

Darcy Orellana, School Board Member

The proposed as was described was created through a joint effort between each school, the SAU staff, the School Board, the Budget Committee. After removing the CTE renovation, the proposed budget reflects an increase of \$697,086 or 1.29 percent. The general fund operating budget reflects an increase of \$883,450 or a 1.73 percent. After taking all the funds into account as well as anticipated revenue, the town appropriation will increase by \$1,272,650. The increase to the general fund combined with a decrease in revenue will result in a tax increase of \$.41. The anticipated tax rate will be \$13.82. The default budget is \$538,487 less than the proposed budget. Areas of contractual obligations within the general fund include \$459,175 in salaries; \$111,995 in benefits; \$626,284 in bond principle and interest. The above obligations equal an amount greater than the total increase in the budget. Excluding these contractual obligations, the general fund budget is down \$314,004.

The budget begins with a district administration and moves onto the School Board. The School Board with recommendations from the administration made budget increases of \$10,746 to the general funds. The Budget Committee in turn made \$632,047 in cuts to the operating budget due to less than anticipated rates for both health and dental insurance. As you can see, the community combined tax rate in comparison to other communities in the region remains lowest. Cost per

pupil State average is \$15,865 for FY2018. The cost per pupil in Hudson is \$13,801. This is dramatically under the straight average in comparison to other communities.

Moderator Inderbitzen .

I'll now open Article 2 the operating budget to questions, comments, amendments.

Peggy Huard

**MOTION BY PEGGY HUARD, SECONDED BY TOM ALCIERE, TO CHANGE THE AMOUNT IN THE BUDGET TO \$44,765,345**

ON THE QUESTION

Peggy Huard – Discussed the rise of the operating budget and why it's out of control (transfers, budget represents more than year, Kindergarten snacks - \$10,000, etc.) Not in favor of the rising budget.

Moderator Inderbitzen

The default budget is not under the purview of this meeting and it is set by the School Board and the State so that number will not change. The default budget will remain at the \$54,225,858. That is set not by this meeting.

Chris Landry – Discussed numbers mentioned by previous speaker and noted it would severely, negatively affect education.

Gary Gasdia – Disagreed with cutting money from the budget. The Town can afford it.

Tom Alciere – Said the millions of dollars is “stolen money” under the threat that if you don't cough up that money then you're going to be forced out of your home and your home is going to be sold to raise that money.

**MOTION BY SHAWN JASPER, SECONDED BY DARCY ORELLANA, TO MOVE THE QUESTION AND CUT OFF DEBATE**  
**MOTION CARRIED**

**MOTION BY PEGGY HUARD, SECONDED BY TOM ALCIERE, TO CHANGE THE AMOUNT IN THE BUDGET TO \$44,765,345**  
**MOTION FAILED**

Peggy Huard – Clarified it was an aggressive reduction to make a point. Budget heavily overstated in a number of areas.

Hasan Goode – School Board did make cuts in line items. Focus on what they're trying to do for the school and the kids.

**MOTION BY TOM BARRETT, SECONDED BY MR. PETERSON, TO CUT OFF DEBATE**  
**MOTION CARRIED**

**MOTION BY LEE LAVOIE, SECONDED BY MALCOLM PRICE, TO RESTRICT CONSIDERATION OF WARRANT ARTICLE 2**  
**MOTION CARRIED**

Kevin Walsh – Indicated there are a number of different proposals at the State House to fund education going forward. Encouraged the School Board to have meetings with the community to discuss and understand the Bills to see the impacts.

Recessed.

**Warrant Article 3 - Partial Roof Replacement at Alvirne High School.** Shall the Hudson School District vote to raise and appropriate a sum of \$270,000 to replace a section of the roof at Alvirne High School? Recommended by the Hudson School Board 5-0. Recommended by the Budget Committee 8-0-1.

Lee Lavoie, School Board Member - Roof replacement has an appropriated sum of \$270,000 with architectural shingles. The roof has four layers and constructed in 1975 and beyond its serviceable life.

Moderator Inderbitzen

I'll open Warrant Article 3 to questions, comments, amendments. Anyone wishing to discuss Warrant Article 3? Seeing none, we'll close discussion on Warrant Article 3 as it moves to the ballot as written.

**Warrant Article 4 - Increasing Funds in the Capital Reserve School Renovation Fund.** Shall the Hudson School District vote to raise and appropriate a sum of up to \$100,000 to be added to the Capital Reserve School Renovation Fund established in September 1999? This sum is to come from the June 30 fund balance available for transfer on July 1 with no amount to be raised by additional taxation. Recommended by the Hudson School Board 5-0. Not recommended by the Budget Committee 3-5-1.

Patti Langlais

The Capital Reserve School Renovation Fund was established in 1999 to cover our financial liability for any unforeseen circumstances as it relates to our buildings. Currently there is a balance of \$201,400. All funds withdrawn from this account need approval of the voters.

Peggy Huard – Where can the taxpayer get the district-wide plan for your anticipated capital improvements for the next five years and how does this fund differ from the numerous capital projects you bury inside your operating fund?

Moderator Inderbitzen

No one wishes to yield.

Lynne Ober – Understood Warrant Article 4 vote to raise and appropriate a sum of \$100,000 is dependent upon there being a \$100,000 balance in the school budget at the end of the fiscal year. Why didn't this have a caveat that said if the money is available it will be used to offset the cost of the roof?

Karen Burnell

That account has a fund balance of a little over \$200,000. We could have used it to offset the roof but we also have six other buildings in the school district and in years past have had up to \$400,000 in this fund. We are trying to increase the balance. We have used that for the Alvirne elevator and the fund is kept for an emergency basis.

Kevin Walsh – Why didn't the Budget Committee recommend this Article?

Ted Trost – Speaking for himself, he thought we were asking the taxpayers to spend a lot of money on the real things for the schools and to put something away this year wasn't a good idea. For the record, I've since changed my opinion on that. I'll be asking for a reconsideration within the Budget Committee.

Kevin Walsh – This article was put forth back in 1999 was to address these kinds of issues in terms of being able to utilize the funds that voters had empowered the School Board to expend. Things like special ed. and staff turnover creates a surplus. It would prudent to roll the dice and say there will be a fund balance in excess of \$100,000 next year. Asked the Budget Committee to reconsider.

Moderator Inderbitzen

The money that's being asked will be coming out of the budget that we are currently in that ends June 30<sup>th</sup> and not the future budget.

Shawn Jasper

Back in the day school boards could not carry a fund balance. That has changed. They're allowed to carry a fund balance at this time. Any money left over at the end does go back to the tax rate. Pointed out that on the town side it really has no impact because the Selectmen and the voters can determine whether the money stays in the fund or if it's used to offset the taxes. In this case if the tax rate says is zero and the money is not sent here, it would go to reduce next year's taxes. There is an actual tax impact on the School District's side because it would reduce the taxes because it has to go to that purpose.

Fred Giuffrida - Please resolve the issue of the voters voting on this.



Karen Burnell

In the case of a district emergency where we needed to access those funds, we would have to have a special School District meeting. You would have another yearly meeting.

Peggy Huard

If approved would this stop the School District from dipping into the excess reserve to cover any emergency expenses.

Karen Burnell

The funds in a capital reserve have to go before the voters. If we wanted to use part of a capital reserve fund it would come to you March of whatever year in order to withdraw money from those funds.

Moderator Inderbitzen

Thought the question was are there other parts of the fund balance that the Board can use?

Karen Burnell

No technically the Board cannot use any of the fund balance at the end of June. It all has to go back to the taxpayer.

Peggy Huard

Before that time period?

Karen Burnell

The budget is voted on as a bottom line. The Board has the authority to spend the budget and the dollars as they see fit.

Peggy Huard – Not going to argue the law.

Randy Brownrigg

Confused on the fund balance. Why didn't you use this fund balance or any other fund balances that you have money in to pay for the roof?

Karen Burnell

It would be what funds are available at the end of June. Right now we don't know what the find balance will be. We bring forward the roof repairs so that it will definitely be part of the operating budget.

Randy Brownrigg

Noted last June you had this money in there. Why didn't you put in for a special meeting at that time to use this emergency money then?

Karen Burnell

It wouldn't need an emergency meeting because it's not coming from the Capital Reserve Fund. The Board does have the authority to spend what they see fit out of the operating budget. We didn't have enough money to do that and it's hard to anticipate.

Mr. Landry

The term "fund balance" is being used for two different things and its confusing people. At the end of the year there is often an amount of dollars left over out of the \$50 million budget because of utilities that might be off a little bit and that typically is between \$100,000, \$500,000 in my recollection. That's one balance amount. What we're talking about here is taking \$100,000 of that amount that's left over at the end of this fiscal year and moving it into a capital reserve fund. The amount that's in the capital reserve fund has also been referred to as a fund balance that is entirely different. That money gets put in that capital reserve fund and can be expended in future years either by being brought to this body at this normal meeting or if there was a true emergency in the middle of the year where they wanted to dip into that capital reserve fund to spend that money, they would have to hold a special meeting. The School Board cannot opt to spend that money. They have the legal capability to spend money within the bottom line budget they can move it within those funds but they can't spend this amount without coming to this body. Hopefully that's clarifying.

Shawn Murray

Noted I was the member on the Budget Committee that brought a point forward to my colleagues that when you look at the unexpended fund balances that the gentleman mentioned over the years, there's typically that money available for contingencies of those types of emergencies. Typically what we see is if you were to ask the School Board how many transfers they make a year, there's hundreds and hundreds of transfers that are made where they're switching money around. I asked my colleagues to consider that on a \$54 million budget somewhere in that line the unexpended fund balance or with the amount of transfers they have the legal ability to do it that there certainly is money there. That's the history behind asking the Board to vote against it.

Peggy Huard

Encouraged citizens to look at the budget and look at the New Hampshire RSA on municipal budgeting including capital expenditures.

Kevin Walsh

The point of the capital reserve fund is to plan to not have the spikes in our tax rate to take care of roofs, boilers. Look at what the fund has enable the Board to do in the past.

**MOTION BY TOM BARRETT, SECONDED BY PATTI LANGLAIS, TO CUT OF DEBATE ON WARRANT ARTICLE 4  
MOTION CARRIED**

Moderator Inderbitzen

Warrant Article 4 is closed and moved to the ballot.

**MOTION BY TOM BARRETT, SECONDED BY PATTI LANGLAIS, TO RESTRICT WARRANT ARTICLE 4  
MOTION CARRIED**

**MOTION BY JAMES WEAVER, SECONDED BY CHRIS LANDRY, TO RESTRICT WARRANT ARTICLE 3  
MOTION CARRIED**

**Warrant Article 5 - Petition for Full-Day Kindergarten.** Shall the Hudson School District raise and appropriate the sum not to exceed nine hundred sixty thousand dollars (\$960,000), which represents the funding necessary to implement full-day kindergarten starting in the 2019-2020 school year? The total cost of full-day kindergarten will be offset in the amount of \$1,800 per student from State funding and an amount of \$1,100 per student, at minimum, from Keno funding. This appropriation includes a one-time implementation cost. This was submitted by Petition. Recommended by the Hudson School Board 3-1-1. Not recommended by the Budget Committee 3-6.

Fabiana Fickett

One of the questions I often get asked is why I sought out the Petition with a group of parents here in Hudson. One of the reasons is I have been working in the educational setting helping students with social, emotional, and behavioral challenges for 22 years now. One of the common factors that I see is their need for enhanced communication and social skills. When these skills are taught at an earlier age, it provides a solid foundation. Children are less likely to have behavioral issues due to these skill deficits and are less likely to bully others because they develop the skills necessary to resolve conflict and communicate with one another. Full day kindergarten along with the recently mandated play based kindergarten back in April of 2018 is the answer to building this solid foundation of appropriate social skills.

The Petition Warrant Article itself is for funding only. The final plan will be adopted and implemented by the School Board. That is their decision. The Hudson residents have been waiting for full-day kindergarten for decades. It has been a discussion within the School Board for several years but additional funding was not available until now. In June 2017 when law makers approved what is now known as “Kenogarten funding”. This new law uses the revenue from Keno to give school districts more money for full-day kindergarten. Historically the funding for kindergarten the State has provided \$1,800 per half-day kindergarten which is what currently is in place here in Hudson. The new kindergarten funding would provide not only the \$1,800 for the State funding but effective in 2019 the new Keno funding would be in place. This would add an additional

\$1,100 per student making the amount \$2,900 per student. In 2020 the minimum would be \$1,100 but the maximum would be up to \$1,800. I did put that there is a Bill for this upcoming March and legislation that would provide funding for \$3,600 for each full-day kindergarten student and that would be the State funding that would have nothing to do with the Keno funding.

The per pupil expenditure per the Department of Education's recent report in December shows that the average for per pupil expenditure for grades Pre-K through grade 12 is \$15,865.26. The Town of Hudson currently provides \$13,898. As you can see, that is \$2,000 per student less in the entire town. 109 out of the 177 cities and towns spend above that average of \$15,865.26. Hudson is not one of them sadly. Only 15 towns out of those 177 spend less per pupil expenditure than Hudson. Most of these towns have no middle or high school. Some of which I'm going to be honest I have no idea where they're located. State funding currently is based off of the 156 students that are currently attending half-day kindergarten. The projected 216 would have an increased State funding of \$345,600.

The benefits of full-day kindergarten are numerous. First it increases student achievement. Teachers would have more time to get to know their kids and identify and address their learning challenges early saving money and resources over the long term and increasing the odds that children will be successful later in school. An early investment in children's social, emotional, and intellectual skills means lower grade retention and lower dropout rates for students later in life. Studies show children who receive a high quality early education are 20 percent more likely to graduate from high school and on average earn a 50 percent higher income. The benefits to students for full-day kindergarten would include a relaxed unhurried school day with more time for a variety of experiences. Social and behavioral benefits such as a greater sense of conflict resolution and learning how to make friends. Within Hudson itself, it would increase play based exploration centers, more time for read aloud, and math games, and also allow for daily specials for the children including library, PE, art, music, and expanded technology.

In April of 2018, the full-day kindergarten committee started meeting regularly here in Hudson. It was made up of 23 members of the community like yourselves. There were teachers, related service providers, school administrators, district administrators, and parents all working to make full-day kindergarten a reality in Hudson. In May of 2018 a survey was sent out to 825 residents responded. 9.2 were not in favor of kindergarten at that time. 76 out of the 825. An overwhelming 79.4 percent, over 660 responders want full-day kindergarten. According to School Board meetings as well as the minutes that are available to everyone on line, on October 15<sup>th</sup> the Superintendent and the Principal of the Early Learning Center presented their proposal to the School Board. In New Hampshire all but 13 school districts offer full-day kindergarten. That is 93 percent of the State offers that. Sadly Hudson is not one of them.

That day the School Board was presented what a half day versus a full-day schedule would look like. The Board agreed at that time that it was long overdue but they had concerns where it would be housed. The School Board then went on to ask for several plans, specifically three to be presented later in November. On October 29<sup>th</sup>, the School District suggested to move ahead with full-day kindergarten because they are ready now. A potential Warrant for full-day kindergarten was identified by the School Board at the time. On November 5<sup>th</sup> there was a School Board meeting where the three options of implementation that they asked for were given. In addition to the implementation were all the costs associated for it. Everything from additional curriculum,

additional furniture, right down to the area rugs. The cost to taxpayers was also discussed. Based on a \$300,000 home, a one-time fee of \$90 per year would implement full-day kindergarten. The following it's an estimate of \$45 per year which would be absorbed into the school budget. This would be based on a minimum of the \$1,100 per student with Keno funding.

The three options presented for full-day kindergarten at that time were Option 1 which is keeping the Early Learning Center and adding a module building which houses six classrooms within this large building. The Warrant Article itself is based on the cost of Option 1 not because that's what we're advocating for but that's because it is the most expensive plan. Option 2 keeps first grade and kindergarten where they currently are and moves Pre-K over to Nottingham West. Option 3 would move first grade back to their neighborhood schools which would be at Nottingham West or Hills Garrison. Kindergarten and Pre-School would occupy what's currently H. O. Smith and the Library Street buildings. This is the least expensive of the options.

This is a cost summary of the three options. The scenarios up top are implementation are one time. Underneath that are the reoccurring annual costs. This is part of proposal presented to the School District. On December 3<sup>rd</sup>, the Petition was presented and turned in. At that time while obtaining signatures, many of us ran into numerous residents in Hudson all of which were pleasant. It made me happy to live here. One resident has a 30 year old son. She was assured when her son was 5 years old that Hudson was looking into implementing full-day kindergarten. That was 25 years ago. Another resident had a 19 year old Alvirne graduate. When she inquired about full-day kindergarten when she purchased her home when her child was 3 years old, she was told it's in the works. That was 16 years ago. On December 17<sup>th</sup> the Petition was discussed with the School Board. The School Board asked the School District at that time to send out another survey to see public opinion on which option was preferred. On January 14<sup>th</sup>, the results of that survey showed at that time out of 824 respondents, 77.4 percent were in favor of full-day kindergarten. All options were within 5 percent of each other so there really wasn't one that stood out. At that time, the School Board did vote 3-1 in favor of full-day kindergarten.

On January 7<sup>th</sup> the discussions of the timeline were discussed. The School District at that time discussed they continue planning as though the Petition passes in March. They also identified that the proposal currently in place these three options is the plan and it will not change regardless if we wait a year or not. The School District at that time asked the School Board to choose an option. Shortly thereafter after the survey results came out. One to finalize the process for implementing full-day kindergarten and the other to inform the public of which option we are moving forward with.

There have been some concerns expressed regarding implementation. The first was that there were too many items on the ballot, concerns that the renovations to Alvirne would not pass if full-day kindergarten were on the ballot. These two times if passed would have a maximum reoccurring value of \$19.50 to taxpayers. Again, that is on a valuation of a \$300,000 home. The Alvirne renovations at highest would be about \$15.75 per month. Full-day kindergarten at \$3.75 per month. We're talking about \$.65 per day to improve education in Hudson as a whole from our youngest learners to our eldest learners.

The second concern was that it's too soon or that there's no plan. As was previously discussed on January 7<sup>th</sup>, the proposal will not change in a year. We're ready to move forward with all of the

options now. The School District continues to plan as though the Petition passes in March in order to finalize all the planning. What is left to do now is the School Board must choose and finalize a plan so that we can finalize the process for implementing full-day kindergarten and informing the town which option is chosen.

Concerns regarding waiting including the School District's ready now. The plan will not change in a year. Why wait. 77.4 percent of residents surveyed in January 2019 are in favor. 79.4 were in favor back in May of 2018. In 2009, the School Board had waited to implement half-day kindergarten until the State came down and mandated it. At that time Hudson made the local newspapers and the US news not because Hudson was the leader in education but because Hudson Principals, administrators, and teachers scrambled to design curriculum to rearrange teachers and bus schedules, to purchase and install portable classrooms that were already just in time. The stories of having to put furniture together the night before school started still linger in the town. All but 11 of the 177 school districts have full-day kindergarten. Again for \$.13 a day is what it would cost to implement full-day kindergarten.

In conclusion, full-day kindergarten has been discussed for decades with numerous administrators. Our children deserve better, deserve to have the same education if not better than 93 percent of the students in the State are receiving. We are one of the last 11 districts without full-day kindergarten. Again \$.13 a day. Now is the time to implement the plan. The School District is ready. There is a plan with three detailed options for implementation. The longer we wait the longer our children wait to get the education they deserve. Make no mistake, we are ready now. Please support this Petition and do not allow our children to be last again. Thank you. At this time I am requesting that the Budget Committee reconsider their recommendation since the School Board has now voted in favor of the Petition. Thank you.

#### Moderator Inderbitzen

We will now open Warrant Article 5 to questions, comments, amendments.

Shawn Jasper – Not sure about the plan and where the students would be housed. Asked the School Board where those students will be housed, how they will be housed and there has to be money to rebuild a kitchen. How are we going to do this and I want to hear the School Board's plan for implementing full-day kindergarten. I want to hear from the elected Board.

#### Lee Lavoie, School Board Vice-Chairman

I voted in favor because I wanted it to be sent to the voters so they would have the opportunity to vote on it. We didn't pick an option because this was a Petitioned Warrant Article.

#### Shawn Jasper

This is a Petitioned Warrant Article and it would have gone to the voters anyhow. The School Board has endorsed this plan so what is your plan? It seems this plan is not fully vetted, you don't know what you're going to do about kitchens, and you haven't looked into the total cost. Is the \$960,000 the total cost?

Lee Lavoie, School Board Vice-Chairman

I believe that is the total cost including putting the kitchen back to Library Street.

Patti Langlais

I was asked by the Board to recuse myself and I did. When this gets voted in, there's going to be three new people on this Board. This current Board felt it was necessary for whoever was the new people on this Board to be able to make that decision once voted yes or no. Just for a point of clarification, this Board never asked for three options. It asked for options.

Shawn Jasper

Not comfortable after asking the questions of what the plan is. I don't know if we have sufficient room in our current buildings to house all of the students in a way that makes sense.

Superintendent Russell

To your question is there room currently right now, the answer is over at the Early Learning Center there is not room right now to have full-day kindergarten enter into that setup that we currently have. As far as the plan is concerned, the School Board does take recommendations from the senior staff and my recommendation is quite clear. My recommendation is if there's a year delay and that would be the decision of the Board to put a six-room modular building which each room has its own bathroom, there's a center hallway, it's secure and is my recommendation to put this in place. If the School Board or the Town felt that they needed kindergarten starting in September of 2019, then my recommendation to the Board would be to do Option 2 for at least one year – put preschool over at Nottingham while you put the modular building over at ELC and then in the following year everyone would be incorporated into the ELC.

Shawn Jasper

Is there money in the \$960,000 to build that modular buildings?

Superintendent Russell

Yes there is. To speak about the kitchen a little bit when the kitchen was dismantled the equipment wasn't just sold off or stored, it was put into other places that needed that equipment. They would have had to of buy that equipment at those locations anyway. The price for putting the kitchen back into place is in the proposal and it is part of the plan.

Shawn Jasper

That begs the question of the impact of \$.31. Some of that may or may not be ongoing but I would point out that the \$.31 is more than we're asking for renovations to the high school on a yearly basis without knowing what the ongoing numbers will be. I'm opposed to modular classrooms because it gives us a false sense. We don't want to have children permanently in the modular buildings as it's a temporary solution to an ongoing problem. When the voters are asked to vote

on something like this, they should have a great deal of confidence that this is the real number going forward, you're not going to ask for an addition to another building or another building entirely. It should come forward from the School Board with a complete plan. Unlike other years, we're going to have an entirely new majority on the School Board.

This is a huge impact and asking the School Board to reconsider their vote and not recommend this Petition Warrant Article and asked the Budget Committee to stand firm on their recommendation. As I predicted many times and have been shown right, when we come forward with too many projects we get nothing. Sometimes we get half and you don't necessarily know you're going to get the right half and the half that you really want. In this case, I think if we're going to get something we need the renovation and I would hate to see it be the renovation go down because it's a bond and see this go down or this pass and not have the renovation.

Mary Joy Gasdia

How many people received the survey – the first one and the second one?

Unidentified Male Speaker

The first survey was sent out via our school messenger. That went to 4,032 people. The second survey went out through the same vehicle but was also put in the HLN and a voting box was put in the Senior Center which I don't know that number. The voting box was also put in the front of the SAU building so people could turn in their votes.

Mary Joy Gasdia

The second one didn't say how many people completed it. It just said 77 percent in favor. How many people actually responded?

Unidentified Male Speaker

I believe the number was 850.

Mary Joy Gasdia

Commented she is discouraged. I would 100 percent stand on every corner of this town and encourage to support our School District to vote in favor of things. I could not more strongly say that I agree with Mr. Jasper. I would love the Budget Committee to stand strong and I challenge that School Board to really think and reconsider that vote. It's extremely disappointing to sit here year after year and say we want to better and give the students more things. This is not the way to do it – cramming something in.

I'm in support of full-day kindergarten. I do not support a plan that just came up in April of last year and has changed so many times and the Board has changed their vote time and time again. I received the survey because I'm a parent who has kids in the district. Did anybody here that's a regular citizen that doesn't have kids receive that e-mail link they couldn't because it only went out that way. There's no way that it hit all the registered voters. I don't have the confidence as a



parent in the School District right now that our leadership is truly looking at what's the best for all our students. You cannot promise me that the people up there can implement it properly by September and have a solid plan.

Katlyn Deluca

Asked this Warrant Article doesn't guarantee that it's going to be implemented. It's just raising the funds. Where are those funds going to go the \$960,000? Are they part of the school budget? Can they be re-appropriated to other things or do they come back to the taxpayers?

Moderator Inderbitzen

The funds in the Warrant Articles have to be spent on the purpose of the warrant article. They cannot be spent in any other place or put in any other part of the budget. The implementation is up to the governing board which is the School Board. They don't have to do it all in one year. They could spread it out over a couple of years if they felt that they didn't have time to get it all done.

Katlyn Deluca

The fact that this states 2019-2020 if they're not able to implement it for that year they're still able to use these funds moving forward to implement it for a further year?

Attorney Graham

This is what is called a "special warrant article". Special articles are defined by RSA 32. A petitioned warrant article is one of the ways in which articles become special. Also the bond article for example is a special warrant article just by definition in the Statute. There are five different ways articles become special. Special warrant articles can only be spent for the purpose of the article itself. If the School Board does not expend any of the funds that would be appropriated under this article, they would lapse to surplus next year at the end of the fiscal year and that's true of all special warrant articles. They cannot be transferred to or expended for any other purpose and they lapse at the end of the year if they are not expended. Since they are special warrant articles, they can be encumbered for one additional year.

There are two exceptions to special warrant articles. One is that they can't be transferred to any other purpose and the second is by vote of the School Board prior to the end of the fiscal year, the money can be encumbered for one additional fiscal year. That's very technical. I hope that answers your question.

Katlyn Deluca

You said lapse to surplus. IS that surplus the same amount of that we're pulling funds from to put into a capital reserve fund now?

Attorney Graham

Yes. It's called "unassigned fund balance". Again I want to make it clear that as a special warrant article the second exception is the fact that it can be encumbered for one additional year. I'm not saying that's going to happen with this. I have no idea. It's up to the Board. That's not a legal question. That's a decision of the elected body.

Laurie Jasper

Does this include the cost of new teachers and busing? Is it an opt in opt out for the parents? Are they allowed to opt into full day or opt out and have half day kindergarten?

Superintendent Russell

To your first question, the teachers are included with this. I will say that and to Mary Joy's point, time was spent on this. In order to put this together, the time did need to be spent on this because the Board did ask for these specific things so they would know how to move forward. All the costs associated with this were completed vetted out by the Finance Director, the Business Administrator, by myself, by other senior staff members, special education, and technology. We all got together to make sure all of those pieces were put in there. The kitchen piece and all those pieces are in there. We can't anticipate any costs that is not in there. I wouldn't even know what it would possible be. I think every single cost has been covered.

When you have half day kindergarten and then you have a pick up in the morning, then a drop off and pickup in the middle of the day, and then a drop off at the end of the day. That middle part of the transportation would be cut out for the vast majority of students. The bussing would be about \$76,000.

Laurie Jasper

Is that in addition to the \$960,000?

Superintendent Russell

That's a reduction.

Laurie Jasper

Kindergarten students will be on the same bus as potentially 5<sup>th</sup> grade students if the option is taken.

Superintendent Russell

Not necessarily no. Currently it is all elementary. Nothing would change with that. Kindergarten is with 5<sup>th</sup> graders now.

Opt in and opt out. I believe in the RSA in the State of New Hampshire you do have to still have to offer half day kindergarten. That option is still there. If people want half day kindergarten, they have that. Certainly they don't have to go full day. They don't have to go to kindergarten at all if that's the choice of the parent.

Laurie Jasper

I do want to mention also the hot lunch issue. I have still yet to see any motion or anything in any minutes about that. The kitchen disappeared without any talk, or any discussion, or any minutes being taken. That was poor planning on your part. I had heard that it was done so they needed more classroom space at Library Street School.

Superintendent Russell

I wasn't here and I don't know how many people were on the Board at that time.

Patti Langlais

I'll speak on the kitchen because that for me is a sore subject. I think Lee was still on it but I was definitely on it. We were never told the kitchen was coming out. Low and behold the kitchen came out. We never voted on it or anything. I as a sitting School Board member was livid because we weren't asked about that. That wouldn't have been my choice to take out that kitchen. I think it's ridiculous because that school was eventually going to be repurposed at some point in time.

Laurie Jasper

That puts things in a whole new light and does not make me very confident right now. I was just a part-time reading para. and I stress that at Hills Garrison School for four years – 2008-2012. I was there for 1<sup>st</sup> through 5<sup>th</sup> grade in 2008 and I was there when the implemented the part-time kindergarten and the modular housing in the back. I noticed as a part-time reading para. then I received kindergarten students. I noticed what a big difference kindergarten made and the key is I believe were pulling from maybe 77 different kindergartens to 1<sup>st</sup> grade. They were all getting different curriculum. There was no set standards for kindergarten with the private kindergartens. I am a proponent of kindergarten and full-day kindergarten if the parents feel that's necessary for their student.

Both surveys were very flawed. I don't know who received the survey. Could they vote more than once? Was it an on-line survey? This plan isn't vetted and am very disappointed in the School Board for putting it on the voters. You endorsed the plan but didn't pick an option. I do not support this and encourage the Board and Budget Committee to vote no.

Chris Landry

I find myself in a similar position to the previous speakers. The voters need to see a firm plan from the School Board. Hopes after the election the new School Board takes this as a serious consideration and brings back to this body a fully, thought out plan with the option selected.

Peggy Huard

Can the portables be moved to the location where the kindergarten is now why and why not?

Superintendent Russell

Yes they could be moved because they are portable buildings. It would not be wise to do that because there's a cost to moving them obviously which I believe is \$55,000 apiece. One of the reasons we looked at the 6 room modular building because of the site work that needs to be done.

Peggy Huard

Thanked the maker and can appreciate full kindergarten. Half day kindergarten is not going to hurt anybody. Appreciated the talk to start and hopefully it can be implemented properly in the future.

Gary Gasdia

I'm 100 percent in support of full-day kindergarten but not as its worded. We need is an entire plan and see how kindergarten fits in. I can't vote on this as there are too many things.

Superintendent Russell

If it was the will of the Board to have full-day kindergarten implemented in September, you can literally set that up in a very short amount of time just by going with Option 2. It would be moving the preschoolers to Nottingham West. All of Library Street would be open for kindergarten. All of H. O. Smith would be open to 1<sup>st</sup> grade or a combination of those classes in either of the buildings. The biggest delay would be getting the kindergarten furniture in place and that does not take a long time. It will be ready by September.

The reason to vote on it now is if you wanted to go with Option 1, Option 1 cannot not be done in the timeframe to be ready for September. The modular building is an ordeal to get that in place. If that was the will, that wouldn't be able to be done but you could do Option 2 for one year like I said and then over that year put it together.

I was asked by the Board to ask the Attorneys what if full-day kindergarten got zeroed out at this meeting would we still have to do it. The Attorney said no you would not have to do it because you would not have the money for it but not only would you not have to do it but the Board has the authority to say if it got voted in to say yes we're going to start using the money to prepare for kindergarten a year down the road or we're not going to use it at all. The money would go back. They have the authority to do that. The Petition Warrant Article cannot usurp the authority of the Board. They have the choice to do that. The Board if they chose to could say okay we're going to take the money that's given for this and let's say we're going to go with Option 2. We'll use the money for Option 2. Any surplus money cannot be used for anything else. It would have to go back to the taxpayers and it would and you'd have everything in place for that. If you want to do Option 1, it would be the same thing.

The point Mr. Gasdia made about plan and planning, that's absolutely true and that is what happened here Mrs. Gasdia made the same point too. This plan did evolve over time. First of all in August of 2017 when I first addressed the staff first time being Superintendent, I did say to the staff I would like to have an exploratory committee put together for kindergarten, an exploratory committee for alternative education, and strategic planning. I did multiple things and it was exploratory. The first meeting was in April for kindergarten. The first meeting was about the same time for alternative education. Then we had a summer retreat with the Board and we discussed those five things. They said yup you can address those five things during the year. I addressed all five things except for the alternative education because that committee didn't have any kind of presentation.

Renovation was one of them. Full-day kindergarten was one of them. Strategic plan was one of them and the culture and climate survey was one of them. All were brought to the Board. The Board did have many questions about full-day kindergarten and that's when this turned into a larger process. They asked me to do the survey. They asked me to do different options and I had to spend time on that. Once the Board said we want to put this into the strategic plan, I cut it off. Nothing happened at all. When the Petitioned Warrant Article came up, I did not want to be unprepared at all so I started looking back at what would be needed to be put in place if this was put into place for next September. There is a plan Option 2 that can be done without any delay at all and will be ready for September. If that was the will of either the Board or the Town, it would be in place by then.

Chris Landry

Appreciated all the work put into this. It reinforces the fact that we don't have a plan. If the dollar figure is for Option 1 but we have no chance of implementing Option 1 in this fiscal year, then that shouldn't be the number that's in this Article. If the plan is to go with Option 2 and then roll into Option 1, then the Option 2 dollar figure should be in this Article with a plan that goes forward. We need a comprehensive plan. What I'm hearing is that Option 1 isn't even on the table for this year so the number shouldn't be \$960,000.

Fabiana Fickett

Clarified the Alvirne tax impact is \$.22 for the first year only because it's an interest only payment. Following that, I believe it escalates up to \$.67 which is significantly less than year two of full-day kindergarten which is predicted at \$.15.

Commented that the pilot for kindergarten was discussed to the PTO and parents of the Early Learning Center back in September of 2017. It wasn't until October of 2018, a full 13 months later, that it was recommended that they were ready now.

Discussed that more time is needed, however, the kindergarten program currently exists. As the Attorney said, you need to take the money now to implement it. If we are going with Option 1, it takes about 7 to 8 months to order the modular building.

**MOTION BY PATTI LANGLAIS, SECONDED BY DARCY ORELLANA, TO CUT OFF DEBATE**

**MOTION CARRIED**

Moderator Inderbitzen

Warrant Article 5 is closed and moved to the ballot.

**MOTION BY FABIANA FICKETT, SECONDED BY PATTI LANGLAIS, TO RESTRICT RECONSIDERATION**

**MOTION CARRIED**

**Warrant Article 6 – Change the Voting Date.** Shall the Hudson School District vote to change the date of elections in the second session from the second Tuesday in March to the second Tuesday in April which would change the date for the first session to a date between the first and second Saturdays after the first Monday in February inclusive. Passage of this article is contingent upon passage of the same article by the Town of Hudson in order to facilitate coordination of Town of Hudson elections and School elections to best accommodate the voter. This is by Petition. Not recommended by the School Board 3-1.

Normand Martin

The Board of Selectmen put forward the Petition on our warrant because of the past two snow storms. I petitioned to put it on the School side because the School Board said no. The reason was there wouldn't be enough time to offer the teachers a contract. They didn't tell you that RSA Chapter 189:14-a says, "Any teacher who has a professional standards certificate from the State Board of Education and who has taught for one or more years in the same School District shall be notified in writing on or before April 15 or within 15 days of the adoption of the district budget.". Plenty of time to tell the teachers they have a contract. If this passes this year, we're going to have that same situation because we're voting on March 12<sup>th</sup>. This is for the voters and let them make the decision to move the voting day. Merrimack votes in April. The School's Attorney pointed that out to them and they still said no.

Moderator Inderbitzen

I'd like to step away at this time to let the public be aware of some Bills and I will ask Mr. Assistant Moderator Ed Duchesne to cover for me while I make this statement.

Paul Inderbitzen

For two years we've had serious snow storms on Election Day. Last year's storm which the State said we could not postpone after that I brought to the Board of Selectmen and the School Board the only option that the law allowed us at that time was to move the date of the election. A Bill to allow postponement of town elections did not pass because the authority to move the election was given to the Secretary of State and not local officials.

The School Board chose not to place the question on their warrant but it was submitted as a Petitioned Article. Currently in the House there is Bill 408 – it will not be passed by the time you vote but you need to be aware of it – that would allow the Moderator in consultation with local officials to postpone town elections in the event of emergencies that might arise and not just snow storms. It also provides a procedure so that everyone in the State would know what happens if you have to postpone an election. That was the key point to this Bill that I think was really good not just allowing to postpone. If it passes, it gives the town authority to control local elections. There's also a Bill in the Senate with a similar authority and procedure. We haven't seen that one yet because it hasn't been published and given a number at least as far as I know. There's no guarantee that some form of the Bill will pass and signed into law but it will allow us to keep the traditionally date for town elections if that is what the town prefers.

I have no problem if the voters of Hudson wanted to move the election to April. We would still need a House Bill or a Senate Bill from the State to allow for disasters even in April. We have had snow in April as well. However if the voters want to keep the traditional March election, they could vote not to change the date and see if the legislature passes local control bill this year. These are the options that the voters have in this year's election. I'd be happy to answer any questions if anyone wants additional information. Thank you.

Peggy Huard

If this were to pass and there was still low voter turnout was that really the reason? Have we evaluated why there is lower voter turnout? Many years ago I went out and spoke to a number of voters and asked whether they voted and why they didn't come out. The reasons: the location. If we change this for the mere reason of snow and we still have low voter turnout, we changed for the wrong reason.

Thomas Barrett

It would put our School District at a significant disadvantage where we already spend less per pupil and the State is looking to remedy the problems that we've had.

Superintendent Russell

There's two key issues with this: the first issue by law we have to have contracts to teachers by the 15<sup>th</sup> unless 15 days after the budget is set. It's inconvenient and a hassle. Merrimack does it every single year and we could too. There is the potential for pink slipping all teachers. We could arrange for that and set it all up. The most important part is that we cannot give contracts to new teachers as Mr. Barrett had brought up until the budget has passed. If everyone in the State had a one month lead time against us, then we will not be having the same quality of teacher or applicant coming to us.

The other reason for us not being able to get the teachers that we need at the same time that other people can get it and to Mr. Barrett's point, Merrimack has a \$20 million higher budget than we have and we're pretty close to the same population. The problem with not being able to hire teachers at the same time everyone else does it's bad for kids.

This has been going on for a long time. Other towns have thought of the same thing but they do not want to lose the advantage of being able to have the same pull when everyone else has access to that pool of teachers. That's the largest reason why this would be detrimental to the Town of Hudson.

Jim Wilkins

Does the State set a window in which the meeting could be held if you have the opportunity to change it?

Moderator Inderbitzen

In the proposed Bill, there would be a requirement that the postponed meeting would happen the second Tuesday after the postponed meeting. That would mean every town that postponed their meeting it would be two weeks later. It would be a set procedure that we would be able to follow that everybody in the State would follow. The last time we did it, we didn't have a procedure so we did it two days later. Some towns did it a week later. This is a procedure that would at least apply to everybody across the State. That would be advantageous to anybody if you decide to do that.

Jim Wilkins

This would violate that if it went through.

Moderator Inderbitzen

No. If this passes and we move to April, we still need that Bill because what if we have to postpone our meeting in April. Then we would have to hold it two weeks later. We need that procedure in place. I didn't know that Bill existed and therefore that's why I brought it forward as the only option that we had at the time if we were concerned about weather and other emergencies.

Jim Wilkins

Heard that without the Bill even if it doesn't pass there is still a three month window in which to hold the meeting.

Moderator Inderbitzen

We have three options. You hold your meeting in March, April or May under Senate Bill 2. Those are the only options we have.

**MOTION BY LEE LAVOIE, SECONDED BY MALCOLM PRICE, TO END DEBATE ON  
WARRANT ARTICLE 6  
MOTION CARRIED**



Moderator Inderbitzen

I would like to remind people that there will be Candidate's Night put on by the ladies of the Junior Woman's Club on February 19<sup>th</sup>. It will be broadcast. March 12<sup>th</sup> is voting day.

Kevin Walsh

Point of information. As a consideration for what's going on with Article 6.

Moderator Inderbitzen

We closed debate on Article 6.

Kevin Walsh

The information I am asking is should the budget not pass and we get into a default budget situation, the School Board has the option of calling for a special meeting under RSA 40:13. I'd like to understand for that type of situation as this might handcuff the School Board from preventing them from hiring people in a timely manner.

Moderator Inderbitzen

If they town and school vote to move the date to April, that doesn't take effect until the following March. If the default budget was in place, the School Board could call a meeting and you have 60 days in which to hold that meeting.

Kevin Walsh

That's the point I'm trying to make. The second session of the special meeting could occur no fewer than 28 days, no more than 60 days following the first session.

Shawn Jasper

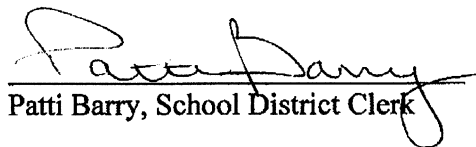
Point of order. Debate is closed. This is an attempt to influence the voters.

**9. ADJOURNMENT**

**MOTION BY NORMAND MARTIN, SECONDED BY ALEJANDRO URRUTIA, TO  
ADJOURN  
MOTION CARRIED**

The meeting is adjourned at 12:24 p.m.

Transcribed by Donna L. Graham

  
Patti Barry, School District Clerk

**HUDSON SCHOOL DISTRICT BALLOT  
MARCH 12, 2019**

<b>Total Ballots Cast</b>	<b>4537</b>
---------------------------	-------------

<b>School Board (3 Yr. Term)</b>	<b>Votes</b>
Gary Gasdia *	2511
Hasan Goode	1001
Diana LaMothe *	2714
Write-ins	31

<b>School Board (1 Yr. Term)</b>	<b>Votes</b>
Roger Coutu	1374
Gretchen Whiting *	2239
Write-ins	15

\* elected

ARTICLE	DESCRIPTION	AMOUNT	YES	NO	DECISION
1	Alvirne High School Renovation Bond (3/5 vote required)	\$ 23,989,957	2616	1868	FAILED (2690 required)
2	Operating Budget	\$54,765,345	2655	1778	PASSED
3	Partial Roof Replacement at Alvirne HS	\$270,000	3634	805	PASSED
4	Increasing Funds in the Capital Reserve School Renovation Fund	\$100,000	3281	1104	PASSED
5	Full Day Kindergarten (by Petition)	\$960,000	2076	2360	FAILED
6	Change Voting Day (by Petition) (Contingent on Town Passage)	\$0	2100	2196	FAILED

Declared by the School District Moderator: Paul E. Inderbitzen 3/12/2019  
Paul E. Inderbitzen

**HUDSON SCHOOL DISTRICT  
State of New Hampshire**

**DELIBERATIVE WARRANT**

**February 1, 2020**

**To the inhabitants of the School District of Hudson, New Hampshire qualified to vote in district affairs:**

**FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

**You are hereby notified to meet in the Community Center in said district on the 1<sup>st</sup> day of February at 9:00 am for the first session of the annual school district meeting, for explanation, discussion, and debate of Warrant Articles 1 through 6. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.**

**SECOND SESSION OF ANNUAL MEETING (VOTING)**

**You are hereby notified to meet again at the Community Center in said district on Tuesday, March 10, 2020 between the hours of 7:00 am and 8:00 pm for the second session of the annual school district meeting to vote by official ballot upon the following subjects:**

**Warrant Article 1**

**Alvirne High School Renovation**

Shall the Hudson School District raise and appropriate the sum of \$17,550,000 for the design, construction, and equipping of additions and renovations to Alvirne High School; and further authorize the School Board to issue not more than \$17,550,000 in bonds or notes for the balance of the project costs in accordance with the Municipal Finance Act, (RSA Chapter 33) [no more than this bond may be issued for the project without further authorization of the voters of the Hudson School District] and authorize the School Board to issue, negotiate, sell, and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and further raise and appropriate the additional sum of \$445,453 for the first year payment on the bond and authorize the School Board to take any other action necessary to carry out this vote or pass any other vote relative thereto?

(3/5 ballot vote required)

Estimated tax rate impact: \$0.14

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 8-1

**Warrant Article 2  
Operating Budget**

Shall the Hudson School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth therein, totaling \$56,710,504? Should this article be defeated, the operating budget will be \$55,613,146 which is the same as last year with certain adjustments required by previous action of the Hudson School District or by law; or the governing body may hold one special meeting under RSA 40:13X and XVI to take up a revised operating budget only.

Estimated tax rate: \$14.03  
Default tax rate: \$13.68

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 7-2

**Warrant Article 3  
Collective Bargaining Agreement between the Hudson School Board and the Maintenance & Custodial Team**

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the Teamsters Local No. 633 and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2020-21	\$52,114.00
2021-22	\$53,547.00
2022-23	\$45,515.00

And to further raise and appropriate \$52,114.00 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing levels.

Estimated tax rate impact: \$.02

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 9-0

**Warrant Article 4  
Collective Bargaining Agreement between the Hudson School Board and the Leadership Team**

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the AFSCME Local 1906 and the Hudson School Board which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

2020-21	\$147,831.00
2021-22	\$155,179.00

And to further raise and appropriate \$147,831.00 for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid under current staffing levels.

Estimated tax rate impact: \$.05

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 9-0

**Warrant Article 5  
Fund Balance Retention**

To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11.

Recommended by the Hudson School Board 5-0  
Not recommended by the Budget Committee 8-1

**Warrant Article 6  
Partial Roof Replacement at Hudson Memorial School**



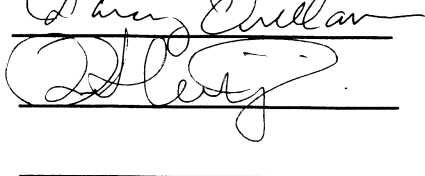
Shall the Hudson School District vote to raise and appropriate a sum of \$300,000 to replace a section of the roof at Hudson Memorial School?

Estimated tax rate impact: \$0.10

Recommended by the Hudson School Board 5-0  
Recommended by the Budget Committee 9-0

GIVEN UNDER OUR HANDS AT SAID HUDSON THIS 27<sup>th</sup> DAY OF JANUARY 2020.

True Copy of Warrant – Attest:

Hudson School Board

HUDSON SCHOOL DISTRICT  
State of New Hampshire

ELECTION WARRANT

March 10, 2020

To the inhabitants of the School District of the Town of Hudson in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

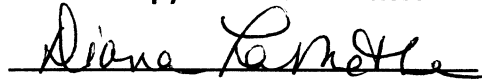
YOU ARE HEREBY NOTIFIED TO MEET AT THE COMMUNITY CENTER IN SAID DISTRICT ON TUESDAY, THE 10<sup>th</sup> DAY OF MARCH, 2020, AT SEVEN O'CLOCK IN THE FORENOON TO ACT UPON THE FOLLOWING QUESTIONS:

1. To choose a Member of the School Board for the ensuing three years.
2. To choose a Member of the School Board for the ensuing three years.
3. To choose a Moderator for the ensuing three years.
4. To choose a Clerk for the ensuing three years.
5. To choose a Treasurer for the ensuing three years.

POLLS WILL BE OPEN FROM 7:00 am AND WILL CLOSE NO EARLIER THAN 8:00 pm.

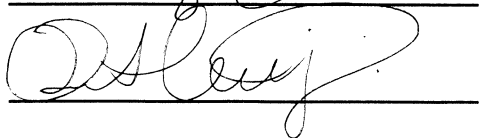
GIVEN UNDER OUR HANDS AT SAID HUDSON THIS 27<sup>th</sup> DAY OF JANUARY 2020.

True Copy of Warrant – Attest:

  
\_\_\_\_\_

  
\_\_\_\_\_

  
\_\_\_\_\_

  
\_\_\_\_\_

Hudson School Board

**HUDSON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

**HUDSON SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

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**HUDSON SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

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## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

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

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Hudson School District  
Hudson, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hudson School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Hudson School District, as of June 30, 2019, and the respective changes in financial position and the respective budgetary comparison for the major general fund and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Other Matters***

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

- Management's Discussion and Analysis.
- Schedule of the School District's Proportionate Share of Net Pension Liability,

***Hudson School District  
Independent Auditor's Report***

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2019 on our consideration of the Hudson School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hudson School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hudson School District's internal control over financial reporting and compliance.

*Sheryl A. Pratt, CPA*

PLODZIK & SANDERSON  
Professional Association

December 16, 2019

## **Management's Discussion and Analysis For the Period Ending June 30, 2019**

As management of the Hudson School District, we offer readers of the Hudson School District's financial statements this narrative overview and analysis of the financial activities of the Hudson School District for the fiscal year ending June 30, 2019. We encourage you to read and review the information presented here in conjunction with additional information that we have furnished in the District's annual audited financial statements, which accompany this report.

### **Financial Highlights**

The Hudson School District's total combined net position decreased from \$(20,449,685) to \$(19,115,900), an increase of \$1,333,785 between FY 2018 and FY 2019.

Note: The School District's negative net position is due to the following: As of June 30, 2015, the School District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires the School District to report their proportionate share of the New Hampshire Retirement System's net pension liability based upon their plan contributions for the year. The New Hampshire Retirement System has a statutory funding schedule whose goal is to reach 100% plan funding by June 30, 2039. In addition, the School District implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during fiscal year 2018.

- The Hudson School District's capital assets increased from \$21,768,927 to \$22,579,569 between FY 2018 and FY 2019. This represents an increase of \$810,642 or 3.7%.
- During FY 2019, the District's governmental funds expenditures were \$54,636,890. The total generated in taxes and other revenues for governmental funds was \$54,667,131. At the close of FY 2019 the Hudson School District's governmental funds reported combined ending fund balances of \$10,145,197 an increase of \$8,292,741 in comparison with the prior year due to the bond issuance for the CTE renovation in the amount of \$8,262,500. In accordance with New Hampshire State Law, the general fund unassigned fund balance of \$827,439 for FY 2019 was used as a direct offset of taxes in FY 2020.
- The Hudson School District's total debt for FY 2019 was \$9,731,032 an increase of \$7,495,733. The increase was due to the bond issuance for the CTE renovation as well as the lowering of the total outstanding balance on bonds for the Hills Garrison Elementary School and the Hudson Memorial School.

### **Overview of the Financial Statements**

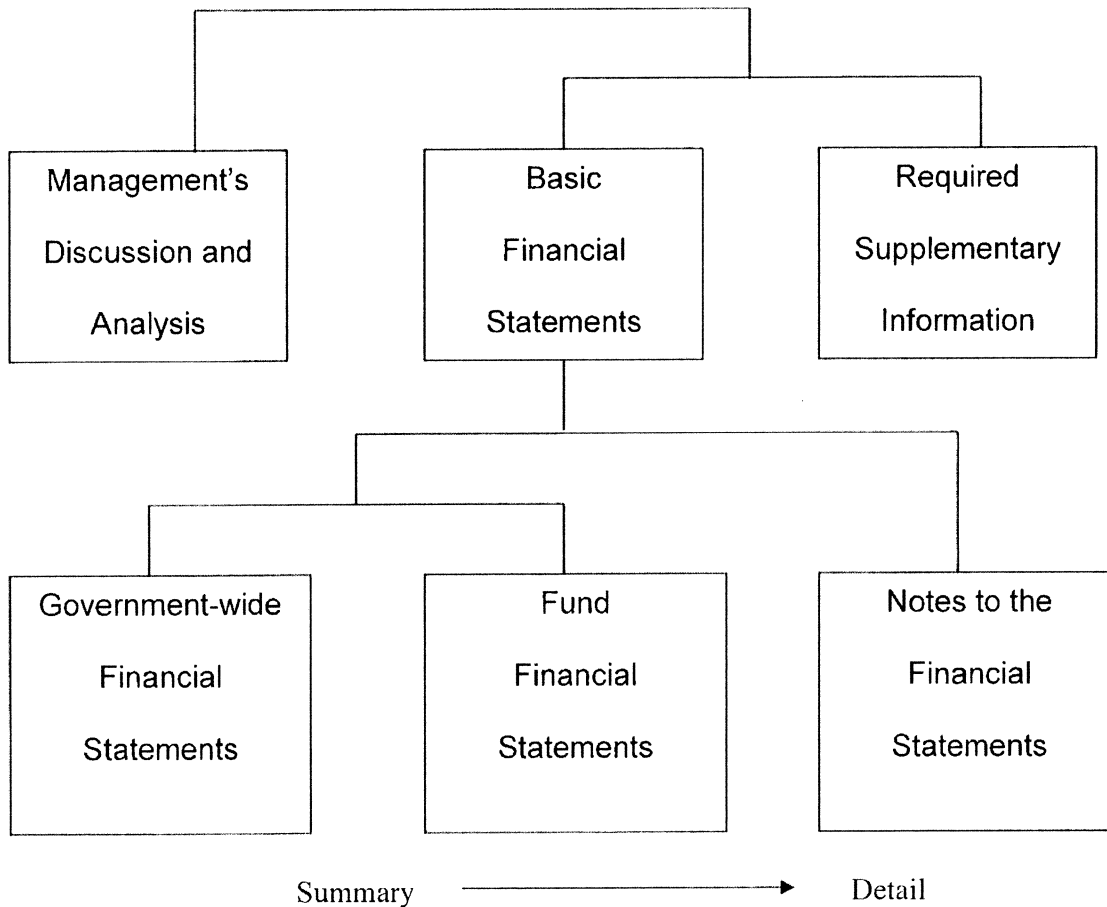
This discussion and analysis is intended to serve as an introduction to the Hudson School District's basic financial statements. The District's basic financial statements consist of four components:

- 1) government-wide financial statements,
- 2) fund financial statements, and
- 3) notes to the financial statements, and
- 4) required supplementary information.

The basic financial statements present two different views of the District through the use of district-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Hudson School District.

### Required Components of Annual Financial Report

Figure 1



#### Basic Financial Statements

The basic financial statement includes two kinds of statements that present different views of the District.

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the District's overall financial status.

The remaining statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the District's government. These statements provide more detail than the government-wide statements.

The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.

Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The next section of the basic financial statements is the **Notes to the Financial Statements**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **Required Supplementary Information** is provided that further explains and supports the information about the District's other postemployment benefit liability, and financial reporting for pensions.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the District's finances, similar in format to a financial statement of a private-sector business. The statement of net position includes all the government's assets, deferred outflows of resource liabilities and deferred inflows of resources. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when the cash is received or paid. The government-wide statements provide short and long-term information about the District's financial status.

The two government-wide statements report the District's net position and how they have changed. Net position is the difference between the District's total assets, deferred outflows of resources, total liabilities, and deferred inflows of resources. Measuring net position is one way to measure the District's financial position.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's tax base.

The government-wide financial statements are on Exhibits A and B of the annual financial report.

### **Fund Financial Statements**

The fund financial statements provide a more detailed look at the District's most significant funds – not the District. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives.

- Some funds are required by State law.
- The School Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The Hudson School District uses two kinds of funds:

- Governmental funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements.
- Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using an accounting method called

*modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are financial resources available to finance the District's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Hudson School District adopts an annual budget for its General and Grants Funds, as well as the four other governmental funds, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and SAU 81, and the decisions of the Hudson School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statements provided for the General and Grants Funds demonstrate how well the District complied with the budget adopted and whether the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statements use the budgetary basis of accounting and are presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board 2) the final budget as amended by the board; 3) the actual resources and charges to appropriations; and 4) the difference or variance between the adopted budget and the actual resources and charges. The other governmental funds are comprised of special revenue funds, which consist of food service, Alvirne Trustees, Alvirne Farm and the Vocational Center funds.

- **Fiduciary Funds** – The District is the fiduciary for certain funds such as the Student Activity Funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary balances are reported in a separate statement of Fiduciary Net Position. These are excluded from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements begin on page 22 of the annual audit report.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information. This is where the schedule of the school districts proportionate share of net pension liability, schedule of school district contributions-pensions, schedule of the school districts' proportionate share of net other postemployment benefits liability, schedule of school district contributions-other postemployment benefits and the schedule of changes in school districts' total other postemployment benefits liability and related ratios benefit are presented. Required supplementary information can be found in the annual financial report.

### The Hudson School District's Net Position

	<u>2019</u>	<u>2018</u>	% Change <u>2018-</u> <u>2019</u>
Current and Other Assets	12,451,921	3,917,533	217.85%
Capital Assets	<u>22,579,569</u>	<u>21,768,927</u>	<u>3.72%</u>
Total Assets	35,031,490	25,686,460	36.38%
Deferred Outflows of Resources	9,724,119	8,870,492	9.62%
Long-Term Liabilities Outstanding	58,552,906	51,232,837	14.29%
Other Liabilities	<u>2,441,511</u>	<u>2,086,903</u>	<u>16.99%</u>
Total Liabilities	60,994,417	53,319,740	14.39%
Deferred Inflows of Resources	2,877,092	1,686,897	70.56%
Net Investment in Capital Assets	19,774,825	19,533,628	1.23%
Restricted Net Position	7,043,218	80,478	8651.73%
Unrestricted Net Position	<u>(45,933,943)</u>	<u>(40,063,791)</u>	<u>14.65%</u>
Total Net Position	<u>(19,115,900)</u>	<u>(20,449,685)</u>	<u>6.52%</u>

Net position of the District's governmental activities increased 6.52% or \$1,333,785 as of June 30, 2019. Although the Hudson School District's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

The District received \$54,667,131 from all sources of revenue. Sixty-four percent (\$35,048,956) of the District's revenue came from local taxes. Twenty-eight percent (\$15,345,150) came from the state education tax and the state adequacy grant. Approximately four percent (\$2,144,684) came from various state and federal grants. The balance (\$2,128,341) was derived from other local revenues.



**Figure 2**

**Hudson School District's Change in Net Position**

Summary of Changes in Net Position  
Governmental Activities

	2018 <u>Amount</u>	2019 <u>Amount</u>	\$ <u>Difference</u>	% <u>Difference</u>
<b>Revenues:</b>				
<b>Program Revenue:</b>				
Charges for Services	\$ 946,047	\$ 968,302	22,255	2.35%
Operating Grants and Contributions	2,702,466	2,874,770	172,304	6.38%
Capital Grants and Contributions	403,329	278,632	(124,697)	-30.92%
<b>General Revenue:</b>				
School District Assessment	32,865,628	35,048,956	2,183,328	6.64%
Unrestricted Grants	14,590,933	14,336,432	(254,501)	-1.74%
Miscellaneous & Interest	658,711	1,160,039	501,328	76.11%
Total Revenues	<u>52,167,114</u>	<u>54,667,131</u>	<u>2,500,017</u>	<u>4.79%</u>
<b>Expenses:</b>				
Instruction	\$ 32,453,387	\$ 32,489,278	35,891	0.11%
Support Services:				
Student	4,555,334	4,706,193	150,859	3.31%
Instructional Staff	1,697,322	1,634,311	(63,011)	-3.71%
General Administration	150,648	139,044	(11,604)	-7.70%
Executive Administration	713,236	721,493	8,257	1.16%
School Administration	3,148,850	3,248,950	100,100	3.18%
Business	946,999	988,904	41,905	4.43%
Operation and Maintenance of Plant	5,335,650	5,347,960	12,310	0.23%
Student Transportation	2,129,196	2,233,958	104,762	4.92%
Other	609,134	407,146	(201,988)	-33.16%
Noninstructional Services	1,271,899	1,229,006	(42,893)	-3.37%
Interest on Long-Term Debt	84,291	187,103	102,812	121.97%
Total Expenses	<u>53,095,946</u>	<u>53,333,346</u>	<u>237,400</u>	<u>0.45%</u>
Change in Net Position	(928,832)	1,333,785	2,262,617	243.60%
Net Position, beginning, as restated	<u>(19,520,853)</u>	<u>(20,449,685)</u>	<u>(928,832)</u>	<u>-4.76%</u>
Net Position, ending	<u><u>\$ (20,449,685)</u></u>	<u><u>\$ (19,115,900)</u></u>	<u><u>1,333,785</u></u>	<u><u>6.52%</u></u>

**Financial Analysis of the District's Funds**

As noted earlier, the Hudson School District uses fund accounting to ensure and demonstrate

Management's Discussion and Analysis  
Hudson School District

compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Hudson School District's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Hudson School District's financing requirements.

On June 30, 2019, the governmental funds of the Hudson School District reported a combined fund balance of \$10,145,197. Included in the total fund balance are fund balances in the General Fund, Special Revenue Funds and Construction Funds. The Special Revenue Funds include Grants and other Governmental Funds.

**General Fund Budgetary Highlights:**

The following are highlights from the FY2019 End Financial Report as presented to the Hudson School Board in 2019 by the Business Administrator.

**Estimated Fund Balance per Report:**

Revenue Surplus:	497,805
Unexpended Balance of appropriations	<u>428,811</u>
2018-19 Budget Surplus	926,616
Decrease in nonspendable fund balance	823
Prior fund balance used to reduce district assessment	(100,000)
<b>Audited Unassigned Fund Balance (to Offset Tax Rate):</b>	<b>827,439</b>

Unanticipated Revenue is comprised of the following:

**Unanticipated/(Deficit) of Revenue Budget**

<b>Current Appropriation</b>	3
<b>Other local sources:</b>	
Tuition	12,701
Investment earnings	59,389
Student Activities	350
Miscellaneous	392,593
<b>State sources:</b>	
Adequacy Aid	3,823
Vocational Aid	32,199
Catastrophic Aid	91,838
Other State Aid	(65,000)
<b>Federal sources:</b>	
Medicaid	(59,574)
Other	<u>29,483</u>
<b>Total Revenue</b>	<b><u><u>497,805</u></u></b>

The District's full internal year end financial report is on file in the office of the Finance Director for public review.

**Capital Asset and Debt Administration**

**Capital assets:** The Hudson School District's investment in capital assets for its governmental activities as of June 30, 2019, totals \$22,579,569 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, athletic fields and facilities, and vehicles.

**Figure 3**  
**Hudson School District Capital Assets**  
Governmental Activities  
(Net of depreciation)

	June 30, <u>2019</u>	June 30, <u>2018</u>	Change <u>2018-2019</u>
Land	\$ 329,201	\$ 329,201	0.00%
Land Improvements	594,977	632,908	-5.99%
Construction in progress	1,829,186		
Buildings & Improvements	18,924,267	19,856,103	-4.69%
Machinery, Vehicles & Equipment	900,667	945,905	-4.78%
Intangible Assets	1,271	4,810	-73.58%
<b>Total</b>	<u><u>\$ 22,579,569</u></u>	<u><u>\$ 21,768,927</u></u>	<u><u>3.72%</u></u>

Additional information on the School District's capital assets can be found in Exhibit C-2 of the Basic Financial Statements contained in the annual financial report, and in Note 5 of the Notes to the Basic Financial Statements of the audit.

**Long-term Debt.** As of June 30, 2019, the Hudson School District had total bonded debt outstanding of \$9,731,032.

**Hudson School District's Outstanding Long-Term Debt**

**Governmental Activities**

**Figure 4**

	June 30, <u>2018</u>	June 30, <u>2019</u>	Change <u>2018-2019</u>
General Obligation Bond Payable			
School Buildings	\$ 2,200,000	\$ 9,130,800	315.04%
Unamortized Bond Premiums	<u>35,299</u>	<u>600,232</u>	<u>1600.42%</u>
Total	<u>\$ 2,235,299</u>	<u>\$ 9,731,032</u>	<u>335.33%</u>

At the end of FY 2019 the District had \$9,731,032 in General Obligation bonds outstanding, an increase of 335.33% above last year as shown in Figure 4 above. This increase was due to the Alvirne High School Career and Technical Education Center Renovation.

New Hampshire general statutes limit the amount of general obligation debt that a school district can issue to 7 percent of the total assessed value of taxable property located within that town's boundaries. The total assessed valuation for Hudson, NH is \$3,128,960,767. The legal debt limit for the Hudson School District is \$219,027,254. The District has \$9,731,032 in outstanding debt as of June 30, 2019.

**Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the growth and prosperity of the District.

- According to the New Hampshire Economic and Labor Market Information Bureau, the Northeast Urban consumer price index for all consumers (not seasonally adjusted) for June 2019 was, 270.133 up from 265.950 the prior year, with minimal change for the corresponding month the previous year. During the same time, the national CPI increased from 251.989 to 256.143, an increase of 1.65%.
- Student enrollment continues to decrease. The enrollment in April 2019 was 3,228 including 137 kindergarten students. The District began kindergarten with the start of the 2010 school year. It is projected that although enrollment for kindergarten will stay consistent, enrollment for grades one through twelve will gradually decrease during the future years.
- Health insurance rates continue to increase but less than neighboring districts. The number of employees selecting district health coverage also continues to increase. The increase in health coverage is increasing at a rate higher than salaries.

### **Requests for Information**

This report is designed to provide an overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information regarding the District's annual financial report should be directed to the Business Administrator, 20 Library Street, Hudson, NH 03051.

***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2019*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,286,653
Other receivables	461,451
Intergovernmental receivable	1,703,817
Capital assets, not being depreciated	2,158,387
Capital assets, net of accumulated depreciation	20,421,182
Total assets	35,031,490
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	8,569,490
Amounts related to other postemployment benefits	1,154,629
Total deferred outflows of resources	9,724,119
<b>LIABILITIES</b>	
Accounts payable	536,236
Accrued salaries and benefits	1,713,844
Intergovernmental payable	56,644
Accrued interest payable	134,787
Noncurrent obligations:	
Due within one year	1,171,429
Due in more than one year	57,381,477
Total liabilities	60,994,417
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,628,367
Amounts related to other postemployment benefits	1,248,725
Total deferred inflows of resources	2,877,092
<b>NET POSITION</b>	
Net investment in capital assets	19,774,825
Restricted	7,043,218
Unrestricted	(45,933,943)
Total net position	\$ (19,115,900)

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

**EXHIBIT B**  
**HUDSON SCHOOL DISTRICT**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2019**

	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 32,489,278	\$ 167,701	\$ 2,326,183	\$ -	\$ (29,995,394)
Support services:					
Student	4,706,193	-	18,852	-	(4,687,341)
Instructional staff	1,634,311	-	41,375	-	(1,592,936)
General administration	139,044	-	-	-	(139,044)
Executive administration	721,493	-	-	-	(721,493)
School administration	3,248,950	-	-	-	(3,248,950)
Business	988,904	-	-	-	(988,904)
Operation and maintenance of plant	5,347,960	-	-	278,632	(5,069,328)
Student transportation	2,233,958	-	-	-	(2,233,958)
Other	407,146	-	61,508	-	(345,638)
Noninstructional services	1,229,006	800,601	426,852	-	(1,553)
Interest on long-term debt	187,103	-	-	-	(187,103)
Total governmental activities	<u>\$ 53,333,346</u>	<u>\$ 968,302</u>	<u>\$ 2,874,770</u>	<u>\$ 278,632</u>	<u>(49,211,642)</u>
General revenues:					
School district assessment					35,048,956
Grants and contributions not restricted to specific programs					14,336,432
Interest					141,720
Miscellaneous					1,018,319
Total general revenues					<u>50,545,427</u>
Change in net position					1,333,785
Net position, beginning					<u>(20,449,685)</u>
Net position, ending					<u><u>\$(19,115,900)</u></u>

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



**EXHIBIT C-1**  
**HUDSON SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2019**

	General	Grants	Capital Project	Other Governmental Funds	Total Governmental Funds
			Vocational Technical Center		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,702,226	\$ -	\$ 7,076,053	\$ 508,374	\$ 10,286,653
Accounts receivable	451,363	-	-	10,088	461,451
Intergovernmental receivable	1,408,333	279,705	-	15,779	1,703,817
Interfund receivables	203,588	-	-	-	203,588
Total assets	<u>\$ 4,765,510</u>	<u>\$ 279,705</u>	<u>\$ 7,076,053</u>	<u>\$ 534,241</u>	<u>\$ 12,655,509</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 326,691	\$ 23,476	\$ 149,765	\$ 36,304	\$ 536,236
Accrued salaries and benefits	1,713,844	-	-	-	1,713,844
Intergovernmental payable	-	56,644	-	-	56,644
Interfund payable	-	199,585	-	4,003	203,588
Total liabilities	<u>2,040,535</u>	<u>279,705</u>	<u>149,765</u>	<u>40,307</u>	<u>2,510,312</u>
<b>FUND BALANCES</b>					
Restricted	-	-	6,926,288	116,930	7,043,218
Committed	957,367	-	-	377,004	1,334,371
Assigned	940,169	-	-	-	940,169
Unassigned	827,439	-	-	-	827,439
Total fund balances	<u>2,724,975</u>	<u>-</u>	<u>6,926,288</u>	<u>493,934</u>	<u>10,145,197</u>
Total liabilities and fund balances	<u>\$ 4,765,510</u>	<u>\$ 279,705</u>	<u>\$ 7,076,053</u>	<u>\$ 534,241</u>	<u>\$ 12,655,509</u>

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

**EXHIBIT C-2**  
**HUDSON SCHOOL DISTRICT**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*June 30, 2019*

Total fund balances of governmental funds (Exhibit C-1)		\$ 10,145,197
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 51,387,637	
Less accumulated depreciation	<u>(28,808,068)</u>	22,579,569
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 8,569,490	
Deferred inflows of resources related to pensions	(1,628,367)	
Deferred outflows of resources related to OPEB	1,154,629	
Deferred inflows of resources related to OPEB	<u>(1,248,725)</u>	6,847,027
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (203,588)	
Payables	<u>203,588</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(134,787)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 9,130,800	
Unamortized bond premiums	600,232	
Compensated absences	1,647,059	
Net pension liability	38,409,155	
Other postemployment benefits	<u>8,765,660</u>	(58,552,906)
Net position of governmental activities (Exhibit A)		<u><u>\$ (19,115,900)</u></u>

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

**EXHIBIT C-3**  
**HUDSON SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2019**

	General	Grants	Capital Project Vocational Technical Center	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
School district assessment	\$35,048,956	\$ -	\$ -	\$ -	\$35,048,956
Other local	998,809	-	-	1,129,532	2,128,341
State	15,252,830	73,640	-	18,680	15,345,150
Federal	304,909	1,431,603	-	408,172	2,144,684
Total revenues	<u>51,605,504</u>	<u>1,505,243</u>	<u>-</u>	<u>1,556,384</u>	<u>54,667,131</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	29,354,255	1,383,508	-	282,337	31,020,100
Support services:					
Student	4,653,923	18,852	-	-	4,672,775
Instructional staff	1,587,048	41,375	-	-	1,628,423
General administration	139,044	-	-	-	139,044
Executive administration	710,216	-	-	-	710,216
School administration	3,188,102	-	-	-	3,188,102
Business	979,128	-	-	-	979,128
Operation and maintenance of plant	5,998,379	-	-	-	5,998,379
Student transportation	2,233,958	-	-	-	2,233,958
Other	459,761	61,508	-	-	521,269
Noninstructional services	-	-	-	1,211,894	1,211,894
Debt service:					
Principal	755,000	-	-	-	755,000
Interest	85,909	-	-	-	85,909
Facilities acquisition and construction	156,481	-	1,336,212	-	1,492,693
Total expenditures	<u>50,301,204</u>	<u>1,505,243</u>	<u>1,336,212</u>	<u>1,494,231</u>	<u>54,636,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,304,300</u>	<u>-</u>	<u>(1,336,212)</u>	<u>62,153</u>	<u>30,241</u>
<b>OTHER FINANCING SOURCES</b>					
Bond issuance	-	-	7,685,800	-	7,685,800
Premium on bond issued	-	-	576,700	-	576,700
Total other financing sources	<u>-</u>	<u>-</u>	<u>8,262,500</u>	<u>-</u>	<u>8,262,500</u>
Net change in fund balances	1,304,300	-	6,926,288	62,153	8,292,741
Fund balances, beginning	1,420,675	-	-	431,781	1,852,456
Fund balances, ending	<u>\$ 2,724,975</u>	<u>\$ -</u>	<u>\$ 6,926,288</u>	<u>\$ 493,934</u>	<u>\$10,145,197</u>

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

**EXHIBIT C-4**  
**HUDSON SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2019*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 8,292,741
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 2,315,453	
Depreciation expense	<u>(1,359,939)</u>	955,514
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position.		(144,872)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Issuance of bond and related premium	\$ (8,262,500)	
Principal repayment of bond	755,000	
Amortization of bond premium	<u>11,767</u>	(7,495,733)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (112,961)	
Decrease in compensated absences payable	288,881	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	688,136	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(1,137,921)</u>	<u>(273,865)</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 1,333,785</u></u>

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

**EXHIBIT D-1**  
**HUDSON SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2019**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
School district assessment	\$ 35,048,953	\$ 35,048,953	\$ 35,048,956	\$ 3
Other local	476,779	476,779	941,812	465,033
State	14,754,632	15,189,970	15,252,830	62,860
Federal	335,000	335,000	304,909	(30,091)
Total revenues	50,615,364	51,050,702	51,548,507	497,805
<b>EXPENDITURES</b>				
Current:				
Instruction	30,431,920	30,052,714	29,337,464	715,250
Support services:				
Student	4,780,328	4,843,575	4,654,063	189,512
Instructional staff	1,543,672	1,647,664	1,579,858	67,806
General administration	134,393	137,694	139,044	(1,350)
Executive administration	690,989	718,605	710,216	8,389
School administration	3,201,013	3,230,412	3,189,200	41,212
Business	1,001,798	1,029,441	979,963	49,478
Operation and maintenance of plant	5,334,860	5,805,944	6,624,318	(818,374)
Student transportation	2,217,797	2,217,797	2,233,958	(16,161)
Other	345,011	433,023	434,959	(1,936)
Debt service:				
Principal	755,000	755,000	755,000	-
Interest	252,125	252,375	85,909	166,466
Facilities acquisition and construction	185,000	185,000	156,481	28,519
Total expenditures	50,873,906	51,309,244	50,880,433	428,811
Excess (deficiency) of revenues over (under) expenditures	(258,542)	(258,542)	668,074	926,616
<b>OTHER FINANCING USES</b>				
Transfers out	(100,000)	(100,000)	(100,000)	-
Net change in fund balance	\$ (358,542)	\$ (358,542)	568,074	\$ 926,616
Decrease in nonspendable fund balance			823	
Unassigned fund balance, beginning			258,542	
Unassigned fund balance, ending			\$ 827,439	

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

**EXHIBIT D-2**  
**HUDSON SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
**Grants Fund**  
*For the Fiscal Year Ended June 30, 2019*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
State	\$ 73,640	\$ 73,640	\$ -
Federal	1,431,603	1,431,603	-
Total revenues	<u>1,505,243</u>	<u>1,505,243</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	1,383,508	1,383,508	-
Support services:			
Student	18,852	18,852	-
Instructional staff	41,375	41,375	-
Other	61,508	61,508	-
Total expenditures	<u>1,505,243</u>	<u>1,505,243</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

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

**EXHIBIT E**  
**HUDSON SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Statement of Net Position**  
**June 30, 2019**

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	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 294,567</u>
<b>LIABILITIES</b>	
Due to student groups	<u>\$ 294,567</u>

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

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**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

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

The financial statements of the Hudson School District, in Hudson, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

The Hudson School District is a municipal corporation governed by an elected 5-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

***1-B Government-wide and Fund Financial Statements***

***Government-wide Financial Statements*** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

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

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds or notes. Capital outlay includes expenditures for equipment, real property, or infrastructure.

**Other Financing Sources (Uses)** -- These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

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

***Measurement Focus and Basis of Accounting*** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

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

The School District reports the following major governmental funds:

**General Fund** – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

**Grants Fund** – accounts for the resources received from various federal and state agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Vocational Technical Center Capital Project Fund** – the vocational center capital project fund accounts for the activity pertaining to the construction/renovation of the Wilbur H. Palmer Vocational Technical Center.

**Nonmajor Funds** – The School District also reports four nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Fiduciary fund financial statements include a Statement of Net Position. These funds account for resources held by the School District for the benefit of other parties, and include agency funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

### ***1-D Cash and Cash Equivalents***

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

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

### ***1-E Receivables***

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

***1-F Capital Assets***

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$5,000 or more and an estimated useful life in excess of one year for capitalization of depreciable assets.

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

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

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

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

<b>Capital Asset Class:</b>	<u>Years</u>
Land improvements	15-30
Buildings and building improvements	30
Machinery, equipment, and vehicles	7-15
Intangible assets	10

***1-G Interfund Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***1-H Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2019.

***1-I Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

***1-J Long-term Obligations***

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

In the fund financial statements, governmental fund types report bond premiums during the current period. The face amount of the debt issued is reported as other financing sources. Premium received on debt issuances are reported as other financing sources.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**JUNE 30, 2019**

***1-K Compensated Absences***

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

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

***1-L Defined Benefit Pension Plan***

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

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

***1-M Postemployment Benefits Other Than Pensions (OPEB)***

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

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

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

***1-N Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds attributable to the acquisition, construction, or improvement of those assets.

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

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

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

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

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

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

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

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

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

**1-O Use of Estimates**

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general, grants and capital project funds, as well as the four nonmajor governmental funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

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

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2019, \$258,542 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$100,000 was appropriated to fund the School District's capital reserve funds.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants and capital project fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 51,548,507
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Revenue of the blended expendable trust funds	56,997
Per Exhibit C-3 (GAAP Basis)	<u>\$ 51,605,504</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 50,980,433
Adjustments:	
Basis difference:	
Encumbrances, beginning	360,940
Encumbrances, ending	(940,169)
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust fund	(100,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 50,301,204</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 -- CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$10,581,220 and the bank balances totaled \$12,546,767. Petty cash totaled \$650.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 10,286,653
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E)	294,567
Total cash and cash equivalents	<u>\$ 10,581,220</u>

**NOTE 4 -- RECEIVABLES**

Receivables at June 30, 2019, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Hudson Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 329,201	\$ -	\$ -	\$ 329,201
Construction in progress	-	1,829,186	-	1,829,186
Total capital assets not being depreciated	<u>329,201</u>	<u>1,829,186</u>	<u>-</u>	<u>2,158,387</u>
Being depreciated:				
Land improvements	805,028	-	-	805,028
Buildings and building improvements	46,237,635	361,236	(185,050)	46,413,821
Machinery, equipment, and vehicles	2,032,137	125,031	(159,479)	1,997,689
Intangible assets	36,657	-	(23,945)	12,712
Total capital assets being depreciated	<u>49,111,457</u>	<u>486,267</u>	<u>(368,474)</u>	<u>49,229,250</u>
Total capital assets	<u>49,440,658</u>	<u>2,315,453</u>	<u>(368,474)</u>	<u>51,387,637</u>
Less accumulated depreciation:				
Land improvements	(172,120)	(37,931)	-	(210,051)
Buildings and building improvements	(26,381,532)	(1,187,957)	79,935	(27,489,554)
Machinery, equipment, and vehicles	(1,086,232)	(132,907)	122,117	(1,097,022)
Intangible assets	(31,847)	(1,144)	21,550	(11,441)
Total accumulated depreciation	<u>(27,671,731)</u>	<u>(1,359,939)</u>	<u>223,602</u>	<u>(28,808,068)</u>
Net book value, capital assets being depreciated	<u>21,439,726</u>	<u>(873,672)</u>	<u>(144,872)</u>	<u>20,421,182</u>
Net book value, all capital assets	<u>\$ 21,768,927</u>	<u>\$ 955,514</u>	<u>\$ (144,872)</u>	<u>\$ 22,579,569</u>

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

Instruction	\$ 1,279,440
Support services:	
Instructional staff	11,214
Operation and maintenance of plant	43,520
Noninstructional services	25,765
Total depreciation expense	<u>\$ 1,359,939</u>

**NOTE 6 – INTERFUND BALANCES**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 199,585
	Capital Project - Vocational Technical Center	4,003
		<u>\$ 203,588</u>

**NOTE 7 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at June 30, 2019 consist of the following:

Grants fund:	
Balance due to the State of New Hampshire Department of Education	<u>\$ 56,644</u>

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**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources are as follows:

	Governmental Activities
Amounts related to pensions, see Note 10	\$8,569,490
Amounts related to OPEB, see Note 11	1,154,629
Total deferred inflows of resources	<u>\$9,724,119</u>

Deferred inflows of resources are as follows:

	Governmental Activities
Amounts related to pensions, see Note 10	\$ 1,628,367
Amounts related to OPEB, see Note 11	1,248,725
Total deferred inflows of resources	<u>\$ 2,877,092</u>

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 2,200,000	\$ 7,685,800	\$ (755,000)	\$ 9,130,800	\$ 1,112,800
Premium	35,299	576,700	(11,767)	600,232	40,602
Total bonds payable	<u>2,235,299</u>	<u>8,262,500</u>	<u>(766,767)</u>	<u>9,731,032</u>	<u>1,153,402</u>
Compensated absences	1,935,940	35,887	(324,768)	1,647,059	18,027
Pension related liability	36,515,756	1,893,399	-	38,409,155	-
Net other postemployment benefits	10,545,842	-	(1,780,182)	8,765,660	-
Total long-term liabilities	<u>\$51,232,837</u>	<u>\$ 10,191,786</u>	<u>\$(2,871,717)</u>	<u>\$ 58,552,906</u>	<u>\$ 1,171,429</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2019
General obligation bonds payable:					
School building	\$ 4,658,000	2010	2021	2.00-4.79%	\$ 810,000
School building	\$ 3,562,000	2010	2021	2.00-4.79%	635,000
Technical center improvements	\$ 7,685,800	2019	2039	3.05%	7,685,800
					<u>\$ 9,130,800</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 1,112,800	\$ 376,075	\$ 1,488,875
2021	1,100,000	325,743	1,425,743
2022	385,000	288,982	673,982
2023	385,000	269,347	654,347
2024	385,000	249,712	634,712
2025-2029	1,923,000	954,035	2,877,035
2030-2034	1,925,000	532,388	2,457,388
2035-2039	1,915,000	202,909	2,117,909
Totals	<u>\$ 9,130,800</u>	<u>\$ 3,199,191</u>	<u>\$ 12,329,991</u>



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

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

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

**Benefits Provided** – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

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

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2019, the School District contributed 15.70% for teachers and 11.08% for other employees. The contribution requirement for the fiscal year 2019 was \$3,392,571, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2019, the School District reported a liability of \$38,409,155 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the School District's proportion was .79766440% which was an increase of .05517132% from its proportion measured as of June 30, 2017.

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For the year ended June 30, 2019, the School District recognized pension expense of \$4,150,030. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 2,212,242	\$ 428,546
Net difference between projected and actual investment earnings on pension plan investments	-	888,821
Changes in assumptions	2,658,103	-
Differences between expected and actual experience	306,574	311,000
Contributions subsequent to the measurement date	3,392,571	-
Total	\$ 8,569,490	\$ 1,628,367

The \$3,392,571 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2019	\$ 1,903,077
2020	1,657,981
2021	(268,917)
2022	256,411
2023-2027	-
Thereafter	-
Totals	\$ 3,548,552

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2017, rolled forward to June 30, 2018, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$51,103,696	\$ 38,409,155	\$27,770,742

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

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

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**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

Maximum medical subsidy rates paid during fiscal years 2017 and 2016 were as follows:

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

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

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2019, the School District contributed 1.66% for teachers and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$314,916, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2019, the School District reported a liability of \$3,230,902 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the School District’s proportion was .070567486% which was a decrease of .18223348% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School District recognized OPEB benefit of \$373,220. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 177,340
Net difference between projected and actual investment earnings on OPEB plan investments	-	10,266
Changes in assumptions	-	-
Differences between expected and actual experience	18,965	-
Contributions subsequent to the measurement date	314,916	-
Total	<u>\$ 333,881</u>	<u>\$ 187,606</u>

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The \$314,916 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2019	\$(161,578)
2020	(3,203)
2021	(3,203)
2022	(657)
2023-2027	-
Thereafter	-
Totals	<u><u>\$(168,641)</u></u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2018</u>
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u><u>100.00%</u></u>	

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**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	<u>\$ 3,362,737</u>	<u>\$ 3,230,902</u>	<u>\$ 2,861,609</u>

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

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

**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Inter-Local Trust.

**Employees Covered by Benefit Terms** – At July 1, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	360
Total participants covered by OPEB plan	<u>374</u>

**Total OPEB Liability** – The School District’s total OPEB liability of \$5,534,758 was measured as of July 1, 2018, and was determined by an actuarial valuation of that date.

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**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$5,534,758 in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.50%
Healthcare Cost Trend Rates:	
Current Year Trend	2.84%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2029
Salary Increases:	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2018.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Year 2006).

**Changes in the Total OPEB Liability**

	June 30,	
	2018	2019
Total OPEB liability beginning of year	\$ 6,216,880	\$ 6,486,024
Changes for the year:		
Service cost	477,519	360,595
Interest	174,645	178,402
Assumption changes and difference between actual and expected experience	(205,046)	(1,287,371)
Benefit payments	(177,974)	(202,892)
Total OPEB liability end of year	<u>\$ 6,486,024</u>	<u>\$ 5,534,758</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.50%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$5,129,838 or by (7.32%). If the discount rate were 1% lower than what was used the OPEB liability would increase to \$5,943,723 or by 7.39%.

	Discount Rate		
	1% Decrease	Baseline 3.50%	1% Increase
Total OPEB Liability	<u>\$ 5,943,723</u>	<u>\$ 5,534,758</u>	<u>\$ 5,129,838</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2018 actuarial valuation was prepared using an initial trend rate of 2.84%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$6,272,212 or by 13.32%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$4,883,352 or by (11.77%).

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 2.48%	1% Increase
Total OPEB Liability	<u>\$ 4,883,352</u>	<u>\$ 5,534,758</u>	<u>\$ 6,272,212</u>

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**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2019, the School District recognized OPEB expense of \$583,347. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 501,172	\$ 210,368
Differences between expected and actual experience	319,576	850,751
Total	\$ 820,748	\$1,061,119

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

Fiscal Year Ending June 30,	
2020	\$ 44,350
2021	44,350
2022	49,811
2023	(222,771)
2024	(156,111)
Thereafter	-
Totals	\$ (240,371)

**NOTE 12 – ENCUMBRANCES**

Encumbrances outstanding at June 30, 2019 are as follows:

Current:	
Instruction:	
Regular programs	\$ 18,977
Special programs	13,141
Vocational programs	2,450
Other	223
Total instruction	34,791
Support services:	
Student	5,253
Instructional staff	1,274
School administration	1,098
Business	9,882
Operation and maintenance of plant	887,871
Total support services	905,378
Total encumbrances	\$ 940,169



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**NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2019 include the following:

Net investment in capital assets:	
Net book value of all capital assets	\$ 22,579,569
Less:	
General obligation bonds payable	(2,204,512)
Unamortized bond premiums	(600,232)
Total net investment in capital assets	19,774,825
Restricted:	
Food service	116,930
Capital projects	6,926,288
Total restricted	7,043,218
Unrestricted	(45,933,943)
Total net position	\$(19,115,900)

**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2019 consist of the following:

	General Fund	Capital Project Vocational Technical Center	Nonmajor Governmental Funds	Total Governmental Funds
<b>Restricted:</b>				
Unspent bond proceeds	\$ -	\$ 6,926,288	\$ -	\$ 6,926,288
Food service	-	-	116,930	116,930
Total restricted fund balance	-	6,926,288	116,930	7,043,218
<b>Committed:</b>				
Expendable trust	857,367	-	-	857,367
Voted from surplus	100,000	-	-	100,000
Alvirne Farm	-	-	90,736	90,736
Vocational center	-	-	286,268	286,268
Total committed fund balance	957,367	-	377,004	1,334,371
<b>Assigned:</b>				
Encumbrances	940,169	-	-	940,169
<b>Unassigned:</b>				
Unassigned	827,439	-	-	827,439
Total governmental fund balances	\$ 2,724,975	\$ 6,926,288	\$ 493,934	\$ 10,145,197

**NOTE 15 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2019, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs is a pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2018 to June 30, 2019 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2018-19 the School District paid \$172,588 and \$127,392, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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

**NOTE 16 – CONTINGENT LIABILITIES**

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

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

**NOTE 17 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 16, 2019, the date the June 30, 2019 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,					
	2014	2015	2016	2017	2018	2019
School District's proportion of the net pension liability	0.76716162%	0.76044482%	0.73202836%	0.74577970%	0.74249308%	0.79766440%
School District's proportionate share of the net pension liability	\$33,016,983	\$28,543,948	\$28,999,502	\$39,657,547	\$36,515,756	\$38,409,155
School District's covered payroll	\$21,414,546	\$20,257,696	\$21,099,057	\$21,070,322	\$22,076,550	\$22,970,505
School District's proportionate share of the net pension liability as a percentage of its covered payroll	154.18%	140.90%	137.44%	188.22%	165.41%	167.21%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%

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

**EXHIBIT G**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,					
	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 1,907,575	\$ 2,467,059	\$ 2,455,868	\$ 2,670,481	\$ 2,720,074	\$ 3,371,390
Contributions in relation to the contractually required contributions	1,907,575	2,467,059	2,455,868	2,670,481	2,720,074	3,371,390
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 21,414,546	\$ 20,257,696	\$ 21,099,057	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505
Contributions as a percentage of of covered payroll	8.91%	12.18%	11.64%	12.67%	12.32%	14.68%

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

**HUDSON SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

***Schedule of the School District’s Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District’s pension plan at June 30, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

**Other Information:**

Notes   The roll-forward of total pension liability from June 30, 2017 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.

**EXHIBIT H**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
School District's proportion of the net OPEB liability	0.89634636%	0.88790834%	0.70567486%
School District's proportionate share of the net OPEB liability (asset)	\$ 4,339,259	\$ 4,059,818	\$ 3,230,902
School District's covered payroll	\$ 21,070,322	\$22,076,550	\$22,970,505
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.59%	18.39%	14.07%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

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

**EXHIBIT I**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
Contractually required contribution	\$ 520,832	\$ 526,264	\$ 312,141
Contributions in relation to the contractually required contribution	520,832	526,264	312,141
Contribution deficiency (excess)	\$ -	\$ -	\$ -
School District's covered payroll	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505
Contributions as a percentage of covered payroll	2.47%	2.38%	1.36%

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



**EXHIBIT J**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2019*

	June 30,		
	2017	2018	2019
OPEB liability, beginning of year	\$ 5,924,019	\$ 6,216,880	\$ 6,486,024
Changes for the year:			
Service cost	468,157	477,519	360,595
Interest	166,208	174,645	178,402
Changes to benefit terms	-	-	-
Assumption changes and difference between actual and expected experience	(157,209)	(205,046)	(1,287,371)
Change in actuarial cost method	-	-	-
Benefit payments	(184,295)	(177,974)	(202,892)
OPEB liability, end of year	<u>\$ 6,216,880</u>	<u>\$ 6,486,024</u>	<u>\$ 5,534,758</u>
Covered payroll	<u>\$ 18,852,561</u>	<u>\$ 19,229,612</u>	<u>\$ 19,750,099</u>
Total OPEB liability as a percentage of covered payroll	32.98%	33.73%	28.02%

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

**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

***Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

***Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2019. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**HUDSON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 35,048,953	\$ 35,048,956	\$ 3
Other local sources:			
Tuition	155,000	167,701	12,701
Investment earnings	20,000	79,389	59,389
Student activities	9,000	9,350	350
Miscellaneous	292,779	685,372	392,593
Total from other local sources	<u>476,779</u>	<u>941,812</u>	<u>465,033</u>
State sources:			
Adequacy aid (grant)	7,572,068	7,575,891	3,823
Adequacy aid (tax)	6,325,203	6,325,203	-
School building aid	278,632	278,632	-
Catastrophic aid	368,729	460,567	91,838
Vocational aid	145,000	177,199	32,199
Other state aid	500,338	435,338	(65,000)
Total from state sources	<u>15,189,970</u>	<u>15,252,830</u>	<u>62,860</u>
Federal sources:			
Medicaid	300,000	240,426	(59,574)
Other	35,000	64,483	29,483
Total from federal sources	<u>335,000</u>	<u>304,909</u>	<u>(30,091)</u>
Total revenues	51,050,702	<u>\$ 51,548,507</u>	<u>\$ 497,805</u>
Use of fund balance to reduce school district assessment	258,542		
Use of fund balance - appropriated	100,000		
Total revenues and use of fund balance	<u>\$ 51,409,244</u>		

**SCHEDULE 2**  
**HUDSON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 11,900	\$ 19,456,940	\$ 19,363,910	\$ 18,977	\$ 85,953
Special programs	37,582	7,934,911	7,465,086	13,141	494,266
Vocational programs	2,100	1,941,812	1,830,503	2,450	110,959
Other programs	-	719,051	694,756	223	24,072
Total instruction	<u>51,582</u>	<u>30,052,714</u>	<u>29,354,255</u>	<u>34,791</u>	<u>715,250</u>
Support services:					
Student	5,113	4,843,575	4,653,923	5,253	189,512
Instructional staff	8,464	1,647,664	1,587,048	1,274	67,806
General administration	-	137,694	139,044	-	(1,350)
Executive administration	-	718,605	710,216	-	8,389
School administration	-	3,230,412	3,188,102	1,098	41,212
Business	9,047	1,029,441	979,128	9,882	49,478
Operation and maintenance of plant	261,932	5,805,944	5,998,379	887,871	(818,374)
Student transportation	-	2,217,797	2,233,958	-	(16,161)
Other	24,802	433,023	459,761	-	(1,936)
Total support services	<u>309,358</u>	<u>20,064,155</u>	<u>19,949,559</u>	<u>905,378</u>	<u>(481,424)</u>
Debt service:					
Principal of long-term debt	-	755,000	755,000	-	-
Interest on long-term debt	-	252,375	85,909	-	166,466
Total debt service	<u>-</u>	<u>1,007,375</u>	<u>840,909</u>	<u>-</u>	<u>166,466</u>
Facilities acquisition and construction	<u>-</u>	<u>185,000</u>	<u>156,481</u>	<u>-</u>	<u>28,519</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 360,940</u>	<u>\$ 51,409,244</u>	<u>\$ 50,401,204</u>	<u>\$ 940,169</u>	<u>\$ 428,811</u>

**SCHEDULE 3**  
**HUDSON SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

Unassigned fund balance, beginning		\$ 258,542
Changes:		
Unassigned fund balance used to reduce school district assessment		(258,542)
Unassigned fund balance appropriated for use in 2018-2019		(100,000)
2018-2019 Budget summary:		
Revenue surplus (Schedule 1)	\$ 497,805	
Unexpended balance of appropriations (Schedule 2)	<u>428,811</u>	
2018-2019 Budget surplus		926,616
Decrease in nonspendable fund balance		<u>823</u>
Unassigned fund balance, ending		<u><u>\$ 827,439</u></u>

**SCHEDULE 4**  
**HUDSON SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2019**

	Special Revenue Funds				Total
	Food Service	Alvirne Farm	Vocational Center	Alvirne Trustees	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 128,611	\$ 93,495	\$ 286,268	\$ -	\$ 508,374
Accounts receivable	6,085	-	-	4,003	10,088
Intergovernmental receivable	15,779	-	-	-	15,779
Total assets	<u>\$ 150,475</u>	<u>\$ 93,495</u>	<u>\$ 286,268</u>	<u>\$ 4,003</u>	<u>\$ 534,241</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 33,545	\$ 2,759	\$ -	\$ -	\$ 36,304
Interfund payable	-	-	-	4,003	4,003
Total liabilities	<u>33,545</u>	<u>2,759</u>	<u>-</u>	<u>4,003</u>	<u>40,307</u>
<b>FUND BALANCES</b>					
Restricted	116,930	-	-	-	116,930
Committed	-	90,736	286,268	-	377,004
Total fund balances	<u>116,930</u>	<u>90,736</u>	<u>286,268</u>	<u>-</u>	<u>493,934</u>
Total liabilities and fund balances	<u>\$ 150,475</u>	<u>\$ 93,495</u>	<u>\$ 286,268</u>	<u>\$ 4,003</u>	<u>\$ 534,241</u>

**SCHEDULE 5**  
**HUDSON SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2019**

	Special Revenue Funds				Total
	Food Service	Alvirne Farm	Vocational Center	Alvirne Trustees	
<b>REVENUES</b>					
Local	\$ 821,494	\$ 111,785	\$ 74,426	\$ 121,827	\$ 1,129,532
State	18,680	-	-	-	18,680
Federal	408,172	-	-	-	408,172
Total revenues	<u>1,248,346</u>	<u>111,785</u>	<u>74,426</u>	<u>121,827</u>	<u>1,556,384</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	105,451	55,893	120,993	282,337
Noninstructional services	1,211,894	-	-	-	1,211,894
Total expenditures	<u>1,211,894</u>	<u>105,451</u>	<u>55,893</u>	<u>120,993</u>	<u>1,494,231</u>
Net change in fund balances	36,452	6,334	18,533	834	62,153
Fund balances (deficit), beginning	80,478	84,402	267,735	(834)	431,781
Fund balances, ending	<u>\$ 116,930</u>	<u>\$ 90,736</u>	<u>\$ 286,268</u>	<u>\$ -</u>	<u>\$ 493,934</u>



**SCHEDULE 6**  
**HUDSON SCHOOL DISTRICT**  
*Student Activities Funds*  
**Combining Schedule of Changes in Student Activities Funds**  
**For the Fiscal Year Ended June 30, 2019**

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Hills Garrison	\$ 20,898	\$ 29,019	\$ 29,725	\$ 20,192
Nottingham West	31,454	39,920	31,987	39,387
Hudson Memorial	68,976	254,976	248,005	75,947
Alvirne High	163,513	489,966	499,685	153,794
Early Learning Center	7,134	5,684	7,571	5,247
Totals	<u>\$ 291,975</u>	<u>\$ 819,565</u>	<u>\$ 816,973</u>	<u>\$ 294,567</u>

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



## PLODZIK & SANDERSON

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### ***INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

To the Members of the School Board  
Hudson School District  
Hudson, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hudson School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Hudson School District's basic financial statements, and have issued our report thereon dated December 16, 2019.

#### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Hudson School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### ***Purpose of this Report***

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

December 16, 2019

*Sheryl A. Pratt, CPA*  
PLODZIK & SANDERSON  
Professional Association



## **PLODZIK & SANDERSON**

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### ***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE***

To the Members of the School Board  
Hudson School District  
Hudson, New Hampshire

#### ***Report on Compliance for Each Major Federal Program***

We have audited the Hudson School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Hudson School District's major federal program for the year ended June 30, 2019. The Hudson School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Hudson School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Hudson School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Hudson School District's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the Hudson School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

#### ***Report on Internal Control Over Compliance***

Management of the Hudson School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Hudson School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over

**Hudson School District**  
**Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control**  
**Over Compliance Required by the Uniform Guidance**

compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hudson School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Sheryl A. Platt, CPA*

December 16, 2019

PLODZIK & SANDERSON  
Professional Association

**SCHEDULE I**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Findings and Questioned Costs*  
*For the Year Ended June 30, 2019*

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

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

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Internal control over financial reporting:

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

Noncompliance material to financial statements noted?                   yes         X   no

***Federal Awards***

Internal control over major programs:

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

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

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

Identification of major federal programs:

<u>      CFDA Number(s)      </u>	<u>      Name of Federal Program or Cluster      </u>
<u>      84.027 and 84.173      </u>	<u>      Special Education Cluster      </u>

---

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

Auditee qualified as low-risk auditee?              X   yes              no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**

**SCHEDULE II**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2019*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 45,259
National School Lunch Program <i>(note 4)</i>	10.555	N/A	-	362,866
Special Milk Program for Children	10.556	N/A	-	47
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>408,172</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I, Part A	84.010	80067	-	5,605
New Priority & Focus Set Aside Title Ia 1003(a)	84.010	20180278	-	13,649
Title I Reallocation	84.010	20181619	-	11,242
Title I, Part A	84.010	20190056	-	242,758
Title I Reallocation	84.010	20190570	-	188
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>273,442</u>
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA - 2017	84.027	72565	-	4,764
IDEA - 2018	84.027	82519	-	16,100
IDEA - 2019	84.027	92599	-	742,721
Special Education - Preschool Grants:				
Preschool - 2018	84.173	82519	-	3,031
Preschool - 2019	84.173	92599	-	21,371
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>787,987</u>
Career and Technical Education - Basic Grants to States:				
Perkins	84.048	85037	-	8,354
Perkins	84.048	20193123	-	123,002
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>131,356</u>
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	84857	-	51,283
Title II Part A	84.367	20190184	-	50,162
			<u>-</u>	<u>101,445</u>
Student Support and Academic Enrichment Program				
Title IV A Robotics	84.424	20189109	-	4,837
Title IV A Personalized Learning	84.424	20189138	-	121,323
			<u>-</u>	<u>126,160</u>

*(Continued)*

The accompanying notes are an integral part of this schedule.

**SCHEDULE II (Continued)**  
**HUDSON SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2019*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
English Language Acquisition Grants:				
Title III ESOL	84.365	70815	573	582
Passed Through the Milford School District, New Hampshire				
Title III ESOL	84.365	80824	-	6,499
Passed Through the Goffstown School District, New Hampshire				
Title III ESOL	84.365	20190182	-	4,132
<i>PROGRAM TOTAL</i>			<u>573</u>	<u>11,213</u>
<b>DIRECT FUNDING</b>				
<b>U.S. DEPARTMENT OF DEFENSE</b>				
Air Force JROTC	12.UNKNOWN	N/A	-	64,483
<b>Total Expenditures of Federal Awards</b>			<u>\$ 573</u>	<u>\$ 1,904,258</u>

The accompanying notes are an integral part of this schedule.



**HUDSON SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

***Note 1. Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Hudson School District under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Hudson School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Hudson School District.

***Note 2. Summary of Significant Accounting Policies***

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

***Note 3. Indirect Cost Rate***

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

***Note 4. Food Donation***

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2019 the value of food donations received was \$78,722.



Proposed Budget

Hudson Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24 Appropriations and Estimates of Revenue for the Fiscal Year from: July 1, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2020

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Robert J. Ovessefend	Chairman	<i>[Signature]</i>
Ted Trost	Vice Chair	<i>[Signature]</i>
RICHARD J. WEISSEARBER	MEMBER	<i>[Signature]</i>
HANSON GOOD	MEMBER	<i>[Signature]</i>
Normand G. Martin	Selectman Rep	<i>[Signature]</i>
JAMES NEAVEN	MEMBER	<i>[Signature]</i>
Alexandro Urnunkia	member	<i>[Signature]</i>
Joseph Fernald	Clerk Alternate	<i>[Signature]</i>
Diana Lamothé	School Board Liaison	<i>[Signature]</i>
Shawn Murrey	member	<i>[Signature]</i>
Michael Fedele	Member	<i>[Signature]</i>

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

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$19,225,187	\$19,843,296	\$20,691,183	\$2,850	\$20,694,033	\$0
1200-1299	Special Programs	02	\$7,430,699	\$7,924,012	\$7,863,574	\$0	\$7,863,574	\$0
1300-1399	Vocational Programs	02	\$1,817,570	\$1,863,034	\$1,896,847	\$0	\$1,896,847	\$0
1400-1499	Other Programs	02	\$694,753	\$732,909	\$765,967	\$0	\$765,967	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$29,168,209</b>	<b>\$30,363,251</b>	<b>\$31,217,571</b>	<b>\$2,850</b>	<b>\$31,220,421</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$4,622,786	\$4,787,309	\$4,906,090	\$0	\$4,901,100	\$4,990
2200-2299	Instructional Staff Services	02	\$1,578,036	\$1,790,625	\$1,990,397	\$0	\$1,990,397	\$0
			<b>\$6,200,822</b>	<b>\$6,577,934</b>	<b>\$6,896,487</b>	<b>\$0</b>	<b>\$6,891,497</b>	<b>\$4,990</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$139,045	\$142,160	\$152,743	\$0	\$152,743	\$0
			<b>\$139,045</b>	<b>\$142,160</b>	<b>\$152,743</b>	<b>\$0</b>	<b>\$152,743</b>	<b>\$0</b>



**New Hampshire**  
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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$705,984	\$703,253	\$846,281	\$0	\$846,281	\$0
2400-2499	School Administration Service	02	\$3,162,641	\$3,245,094	\$3,264,907	\$0	\$3,264,907	\$0
2500-2599	Business	02	\$972,191	\$1,035,575	\$1,016,517	\$0	\$1,016,517	\$0
2600-2699	Plant Operations and Maintenance	02	\$5,535,205	\$5,511,319	\$5,614,121	\$0	\$5,614,121	\$0
2700-2799	Student Transportation	02	\$2,233,958	\$2,329,645	\$2,482,321	\$0	\$2,482,321	\$0
2800-2999	Support Service, Central and Other	02	\$459,762	\$315,265	\$368,837	\$0	\$368,837	\$0
	<b>Executive Administration Subtotal</b>		<b>\$13,069,741</b>	<b>\$13,140,151</b>	<b>\$13,592,984</b>	<b>\$0</b>	<b>\$13,592,984</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	02	\$156,481	\$270,000	\$150,000	\$0	\$150,000	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$156,481</b>	<b>\$270,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$755,000	\$1,282,033	\$1,100,000	\$0	\$1,100,000	\$0
5120	Debt Service - Interest	02	\$85,908	\$351,826	\$326,942	\$0	\$326,942	\$0
	<b>Other Outlays Subtotal</b>		<b>\$840,908</b>	<b>\$1,633,859</b>	<b>\$1,426,942</b>	<b>\$0</b>	<b>\$1,426,942</b>	<b>\$0</b>



**New Hampshire**  
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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$1,211,894	\$1,173,600	\$1,208,469	\$0	\$1,208,469	\$0
5222-5229	To Other Special Revenue	02	\$1,787,580	\$1,734,390	\$2,067,448	\$0	\$2,067,448	\$0
5230-5239	To Capital Projects		\$1,336,213	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>		<b>\$4,335,687</b>	<b>\$2,907,990</b>	<b>\$3,275,917</b>	<b>\$0</b>	<b>\$3,275,917</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$56,712,644</b>	<b>\$2,850</b>	<b>\$56,710,504</b>	<b>\$4,990</b>



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$17,550,000	\$0	\$17,550,000	\$0
			<i>Purpose: Alvirne High School Renovation</i>			
4600	Building Improvement Services	06	\$300,000	\$0	\$300,000	\$0
			<i>Purpose: Partial Roof Replacement at Hudson Memorial School</i>			
5120	Debt Service - Interest	01	\$445,453	\$0	\$445,453	\$0
			<i>Purpose: Alvirne High School Renovation</i>			
<b>Total Proposed Special Articles</b>			<b>\$18,295,453</b>	<b>\$0</b>	<b>\$18,295,453</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
1100-1199	Regular Programs	04	\$31,356	\$0	\$31,356	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
1200-1299	Special Programs	04	\$14,372	\$0	\$14,372	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
1300-1399	Vocational Programs	04	\$6,943	\$0	\$6,943	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
2000-2199	Student Support Services	04	\$41,476	\$0	\$41,476	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
2200-2299	Instructional Staff Services	04	\$2,500	\$0	\$2,500	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
2400-2499	School Administration Service	04	\$51,184	\$0	\$51,184	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
2600-2699	Plant Operations and Maintenance	03	\$52,114	\$0	\$52,114	\$0
			<i>Purpose: Collective Bargaining Agreement between the Hudson</i>			
<b>Total Proposed Individual Articles</b>			<b>\$199,945</b>	<b>\$0</b>	<b>\$199,945</b>	<b>\$0</b>



**New Hampshire  
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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Local Sources</b>					
1300-1349	Tuition	02	\$155,000	\$278,249	\$278,249
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$60,000	\$60,000	\$60,000
1600-1699	Food Service Sales	02	\$815,600	\$852,469	\$852,469
1700-1799	Student Activities	02	\$9,000	\$90,240	\$90,240
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$550,808	\$365,000	\$365,000
<b>Local Sources Subtotal</b>			<b>\$1,590,408</b>	<b>\$1,645,958</b>	<b>\$1,645,958</b>
<b>State Sources</b>					
3210	School Building Aid	02	\$278,632	\$278,632	\$278,632
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$368,729	\$370,057	\$370,057
3240-3249	Vocational Aid	02	\$145,000	\$230,000	\$230,000
3250	Adult Education	02	\$65,000	\$65,000	\$65,000
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$857,361</b>	<b>\$943,689</b>	<b>\$943,689</b>





**New Hampshire  
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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	02	\$765,500	\$1,052,354	\$1,052,354
4540	Vocational Education	02	\$145,000	\$145,059	\$145,059
4550	Adult Education	02	\$87,935	\$84,146	\$84,146
4560	Child Nutrition		\$358,000	\$0	\$0
4570	Disabilities Programs	02	\$842,902	\$867,091	\$867,091
4580	Medicaid Distribution	02	\$250,000	\$100,000	\$100,000
4590-4999	Other Federal Sources (non-4810)	02	\$50,000	\$70,389	\$70,389
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$2,499,337</b>	<b>\$2,319,039</b>	<b>\$2,319,039</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes	01	\$0	\$17,550,000	\$17,550,000
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	02	\$0	\$60,000	\$60,000
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$17,610,000</b>	<b>\$17,610,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$4,947,106</b>	<b>\$22,518,686</b>	<b>\$22,518,686</b>



Budget Summary

Item	School Board Period ending 6/30/2021 (Recommended)	Budget Committee Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$56,712,644	\$56,710,504
Special Warrant Articles	\$18,295,453	\$18,295,453
Individual Warrant Articles	\$199,945	\$199,945
Total Appropriations	\$75,208,042	\$75,205,902
Less Amount of Estimated Revenues & Credits	\$22,518,686	\$22,518,686
Less Amount of State Education Tax/Grant	\$13,411,926	\$13,411,926
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$39,277,430</b>	<b>\$39,275,290</b>

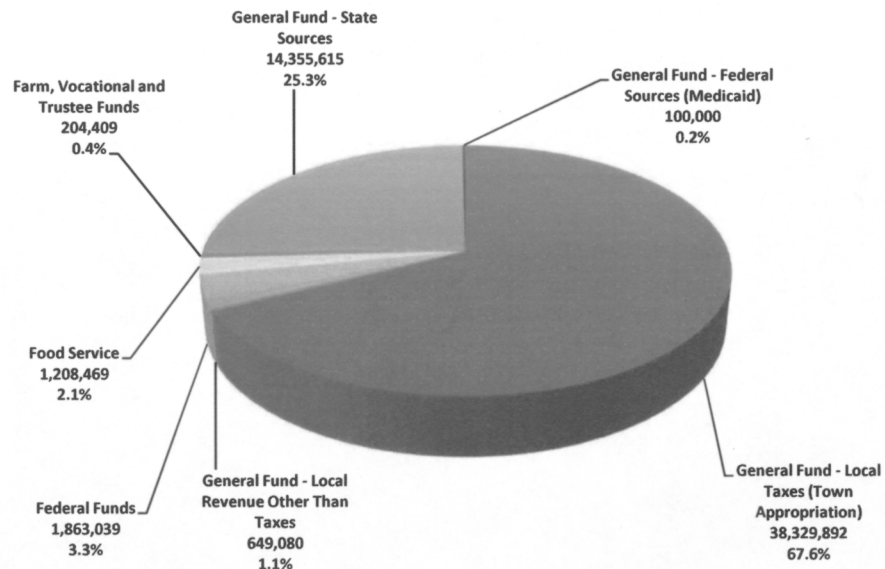


Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$75,205,902</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$1,100,000
3. Interest: Long-Term Bonds & Notes	\$772,395
4. Capital outlays funded from Long-Term Bonds & Notes	\$17,550,000
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$19,422,395
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$55,783,507</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$5,578,351
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$199,945
10. Voted Cost Items (Voted at Meeting)	\$199,945
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	
(Line 1 + Line 8 + Line 11 + Line 12)	<b>\$80,784,253</b>

**HUDSON SCHOOL DISTRICT  
FY2021 REVENUE ESTIMATE BY FUND**

Revenue Source:	2020-2021	Summary
	<u>Projected Revenue</u>	
Education Grant	7,144,301	
Statewide Property Tax - Targeted Aid	6,267,625	
School Building Aid	278,632	
Special Education Ed	370,057	
Vocational Tuition	230,000	
JRROTC	65,000	
<b>General Fund - State Sources</b>		<b>14,355,615</b>
<b>General Fund - Federal Sources (Medicaid)</b>		<b>100,000</b>
<b>General Fund - Local Taxes (Town Appropriation)</b>		<b>38,329,892</b>
Indirect Costs from Federal Funds	60,000	
Tuition	85,000	
Vocational Tuition	100,000	
Earnings on Investments	60,000	
ERATE	25,000	
Rentals	30,000	
Other Local Sources	10,000	
Athletic Fees	9,000	
Impact Fees	250,000	
1:1 Computer Insurance	20,080	
<b>General Fund - Local Revenue Other Than Taxes</b>		<b>649,080</b>
Title IA - Helping Disadvantaged Children	551,040	
Title II - No Child Left Behind	136,954	
Title III - English as a Second Language	8,360	
Carl Perkins - Voc Program Improvement	145,059	
Title IV - Academic Enrichment	70,389	
IDEA EHA-B/Special Ed	851,184	
IDEA/Preschool	15,907	
Adult Education	84,146	
<b>Federal Funds</b>		<b>1,863,039</b>
Food Service	852,469	
Child Nutrition Program	356,000	
<b>Food Service - Local and Federal Sources</b>		<b>1,208,469</b>
Farm Fund	93,249	
Voc Revolving Funds	61,160	
Alvirne Trustees	50,000	
<b>Farm, Vocational and Trustee Funds</b>		<b>204,409</b>
<b>TOTAL REVENUE</b>		<b>56,710,504</b>



## HUDSON SCHOOL DISTRICT

### Actual Expenditures and Revenues for Special Education Programs and Services

Description	Function	FY2018	FY2019
<b><i>Expenditures Related to Special Education:</i></b>			
Special Instruction	1200	7,576,337	7,430,699
Psychological Services	2140	455,550	490,464
Speech Services	2150	899,083	936,246
Occupational Therapy Services	2160	356,125	459,326
Behavior Specialist	2170	326,774	336,826
Special Services Administration	2330	263,257	283,216
Pupil Transportation (Special Education)	2722	532,616	555,245
Other Expenditures (Federal Funds)			
IDEA		856,207	761,570
Pre-School		32,314	24,401
<b>Total Expenditures, Special Education</b>		<b>11,298,262</b>	<b>11,277,992</b>
<b><i>Revenues Related to Special Education:</i></b>			
Pre-School Tuition		68,543	91,315
Special Education Aid		310,672	460,567
Medicaid Reimbursement		299,141	240,426
Federal Grants		888,521	785,971
<b>Total Revenues, Special Education</b>		<b>1,566,877</b>	<b>1,578,279</b>
<b>Net Costs of Special Education</b>		<b>9,731,385</b>	<b>9,699,713</b>



Default Budget of the School District

Hudson Local School

For the period beginning July 1, 2020 and ending June 30, 2021

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan. 27, 2020

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Diana LaMothe	member	Diana LaMothe
Gary Gaskin	member	[Signature]
Darcy Orellana	vice chair	Darcy Orellana
Gretchen Whiting	member	[Signature]

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

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$19,843,296	\$240,853	\$0	\$20,084,149
1200-1299	Special Programs	\$7,924,012	\$11,460	\$0	\$7,935,472
1300-1399	Vocational Programs	\$1,863,034	(\$537)	\$0	\$1,862,497
1400-1499	Other Programs	\$732,909	\$41,062	\$0	\$773,971
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$30,363,251</b>	<b>\$292,838</b>	<b>\$0</b>	<b>\$30,656,089</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$4,787,309	\$5,432	\$0	\$4,792,741
2200-2299	Instructional Staff Services	\$1,790,625	\$63,467	\$0	\$1,854,092
<b>Support Services Subtotal</b>		<b>\$6,577,934</b>	<b>\$68,899</b>	<b>\$0</b>	<b>\$6,646,833</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$142,160	(\$697)	\$0	\$141,463
<b>General Administration Subtotal</b>		<b>\$142,160</b>	<b>(\$697)</b>	<b>\$0</b>	<b>\$141,463</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$703,253	\$85,618	\$0	\$788,871
2400-2499	School Administration Service	\$3,245,094	\$4,931	\$0	\$3,250,025
2500-2599	Business	\$1,035,575	(\$11,309)	\$0	\$1,024,266
2600-2699	Plant Operations and Maintenance	\$5,781,319	(\$176,640)	\$0	\$5,604,679
2700-2799	Student Transportation	\$2,329,645	\$153,151	\$0	\$2,482,796
2800-2999	Support Service, Central and Other	\$315,265	\$0	\$0	\$315,265
<b>Executive Administration Subtotal</b>		<b>\$13,410,151</b>	<b>\$55,751</b>	<b>\$0</b>	<b>\$13,465,902</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$1,282,033	(\$24,884)	\$0	\$1,257,149
5120	Debt Service - Interest	\$351,826	(\$182,033)	\$0	\$169,793
<b>Other Outlays Subtotal</b>		<b>\$1,633,859</b>	<b>(\$206,917)</b>	<b>\$0</b>	<b>\$1,426,942</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$1,173,600	\$34,869	\$0	\$1,208,469
5222-5229	To Other Special Revenue	\$1,734,390	\$333,058	\$0	\$2,067,448
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$100,000	\$0	(\$100,000)	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$3,007,990</b>	<b>\$367,927</b>	<b>(\$100,000)</b>	<b>\$3,275,917</b>
<b>Total Operating Budget Appropriations</b>		<b>\$55,135,345</b>	<b>\$577,801</b>	<b>(\$100,000)</b>	<b>\$55,613,146</b>





**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
<i>No reasons entered for reductions/increases or one-time appropriations.</i>	

**HUDSON SCHOOL DISTRICT  
FY 2020/2021**

	<b>2019 EXPENDITURES</b>	<b>2020 REVISED BUDGET (as of 12/9/19)</b>	<b>2021 PROPOSED BUDGET</b>	<b>% OF BUDGET CHANGE</b>
<b>1100 REGULAR PROGRAMS</b>				
Salaries	11,698,838	11,764,073	12,294,705	4.51%
Benefits	6,576,911	6,757,305	7,267,353	7.55%
Purchased Services	285,425	330,199	277,728	-15.89%
Supplies	542,432	619,479	642,706	3.75%
Property	110,582	106,299	197,683	85.97%
Other	10,999	13,771	13,859	0.64%
<b>TOTAL 1100 FUNCTION</b>	<b>19,225,187</b>	<b>19,591,127</b>	<b>20,694,033</b>	<b>5.63%</b>
<b>1200 SPECIAL EDUCATION</b>				
Salaries	4,269,525	4,551,175	4,384,289	-3.67%
Benefits	1,644,326	1,642,823	1,709,621	4.07%
Purchased Services	1,403,815	1,638,934	1,727,612	5.41%
Supplies	25,478	25,343	25,520	0.70%
Property	87,554	33,033	16,532	-49.95%
Other	-	-	-	-
<b>TOTAL 1200 FUNCTION</b>	<b>7,430,699</b>	<b>7,891,308</b>	<b>7,863,574</b>	<b>-0.35%</b>
<b>1300 VOCATIONAL</b>				
Salaries	1,025,520	1,093,812	1,087,980	-0.53%
Benefits	567,152	605,494	610,789	0.87%
Purchased Services	84,908	67,571	79,207	17.22%
Supplies	125,504	114,403	108,121	-5.49%
Property	11,956	5,038	3,285	-34.80%
Other	2,530	8,180	7,465	-8.74%
<b>TOTAL 1300 FUNCTION</b>	<b>1,817,570</b>	<b>1,894,499</b>	<b>1,896,847</b>	<b>0.12%</b>
<b>1400 STUDENT ACTIVITIES</b>				
Salaries	316,111	314,380	343,430	9.24%
Benefits	69,757	70,094	82,106	17.14%
Purchased Services	206,747	219,125	231,536	5.66%
Supplies	66,243	71,795	74,070	3.17%
Property	18,540	17,060	16,335	-4.25%
Other	17,355	18,490	18,490	0.00%
<b>TOTAL 1400 FUNCTION</b>	<b>694,753</b>	<b>710,944</b>	<b>765,967</b>	<b>7.74%</b>
<b>2100 STUDENT SERVICES</b>				
Salaries	2,599,809	2,817,902	2,812,919	-0.18%
Benefits	1,405,555	1,632,059	1,642,474	0.64%
Purchased Services	546,432	392,676	374,026	-4.75%
Supplies	55,935	62,272	57,428	-7.78%
Property	10,859	10,747	8,138	-24.28%
Other	4,198	6,645	6,115	-7.98%
<b>TOTAL 2100 FUNCTION</b>	<b>4,622,786</b>	<b>4,922,301</b>	<b>4,901,100</b>	<b>-0.43%</b>

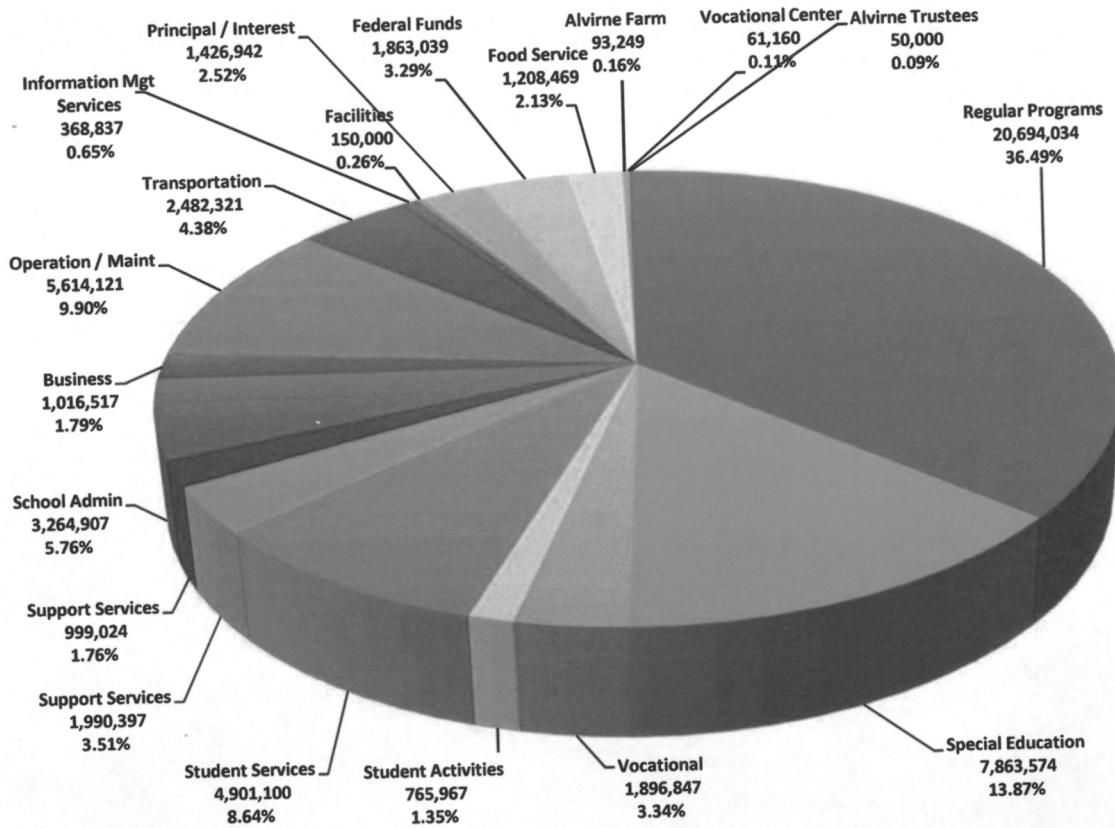
**HUDSON SCHOOL DISTRICT  
FY 2020/2021**

	2019 EXPENDITURES	2020 REVISED BUDGET (as of 12/9/19)	2021 PROPOSED BUDGET	% OF BUDGET CHANGE
<b>2200 SUPPORT SERVICES (INSTRUCTION)</b>				
Salaries	644,159	663,326	669,024	0.86%
Benefits	463,588	499,228	556,996	11.57%
Purchased Services	127,691	171,514	200,903	17.14%
Supplies	151,556	170,209	164,005	-3.65%
Property	189,851	279,094	397,715	42.50%
Other	1,191	1,723	1,754	1.80%
<b>TOTAL 2200 FUNCTION</b>	<b>1,578,036</b>	<b>1,785,093</b>	<b>1,990,397</b>	<b>11.50%</b>
<b>2300- SUPPORT SERVICES (ADMINISTRATION)</b>				
Salaries	464,937	534,707	564,870	5.64%
Benefits	214,280	217,955	272,713	25.12%
Purchased Services	100,362	102,050	109,926	7.72%
Supplies	40,156	23,466	25,070	6.84%
Property	3,617	-	-	-
Other	21,679	16,445	26,445	60.81%
<b>TOTAL 2300 FUNCTION</b>	<b>845,029</b>	<b>894,623</b>	<b>999,024</b>	<b>11.67%</b>
<b>2400 SCHOOL ADMINISTRATION</b>				
Salaries	1,945,537	1,967,177	1,978,163	0.56%
Benefits	1,106,732	1,157,362	1,153,947	-0.30%
Purchased Services	66,099	85,995	75,581	-12.11%
Supplies	25,710	28,301	38,080	34.55%
Property	5,296	3,560	4,396	23.48%
Other	13,267	14,505	14,740	1.62%
<b>TOTAL 2400 FUNCTION</b>	<b>3,162,641</b>	<b>3,256,900</b>	<b>3,264,907</b>	<b>0.25%</b>
<b>2500 BUSINESS</b>				
Salaries	546,644	572,707	583,714	1.92%
Benefits	287,580	326,699	311,905	-4.53%
Purchased Services	110,252	122,827	98,674	-19.66%
Supplies	13,909	22,299	20,124	-9.75%
Property	13,807	1,100	2,100	90.91%
<b>TOTAL 2500 FUNCTION</b>	<b>972,191</b>	<b>1,045,632</b>	<b>1,016,517</b>	<b>-2.78%</b>
<b>2600 OPERATIONS/MAINTENANCE OF PLANT</b>				
Salaries	1,901,838	1,955,123	1,999,449	2.27%
Benefits	1,066,733	1,068,301	1,152,335	7.87%
Purchased Services	1,421,357	1,353,764	1,287,693	-4.88%
Supplies	1,079,846	1,137,300	1,130,644	-0.59%
Property	65,430	55,000	44,000	-20.00%
<b>TOTAL 2600 FUNCTION</b>	<b>5,535,205</b>	<b>5,569,488</b>	<b>5,614,121</b>	<b>0.80%</b>
<b>2700 STUDENT TRANSPORTATION</b>				
Purchased Services	2,233,958	2,329,645	2,482,321	6.55%
<b>TOTAL 2700 FUNCTION</b>	<b>2,233,958</b>	<b>2,329,645</b>	<b>2,482,321</b>	<b>6.55%</b>

**HUDSON SCHOOL DISTRICT  
FY 2020/2021**

	2019 EXPENDITURES	2020 REVISED BUDGET (as of 12/9/19)	2021 PROPOSED BUDGET	% OF BUDGET CHANGE
<b>2800 INFORMATION MANAGEMENT SERVICES</b>				
Purchased Services	106,046	84,190	106,525	26.53%
Supplies	206,199	189,395	189,912	0.27%
Property	146,552	57,500	68,000	18.26%
Other	965	850	4,400	417.65%
<b>TOTAL 2800 FUNCTION</b>	<b>459,762</b>	<b>331,935</b>	<b>368,837</b>	<b>11.12%</b>
<b>4000 FACILITIES</b>				
Purchased Services	156,481	270,000	150,000	-44.44%
<b>TOTAL 4000 FUNCTION</b>	<b>156,481</b>	<b>270,000</b>	<b>150,000</b>	<b>-44.44%</b>
<b>5000 PRINCIPAL/INTEREST/FUND TRANSFERS</b>				
Purchased Services	1,000	1,200	1,200	0.00%
Other	939,909	1,732,659	1,425,742	-17.71%
<b>TOTAL 5000 FUNCTION</b>	<b>940,909</b>	<b>1,733,859</b>	<b>1,426,942</b>	<b>-17.70%</b>
<b>SUBTOTAL GENERAL FUND</b>	<b>49,675,206</b>	<b>52,227,355</b>	<b>53,434,587</b>	<b>2.31%</b>
<b>OTHER FUNDS:</b>				
FEDERAL FUNDS	1,505,242	1,509,382	1,863,039	23.43%
FOOD SERVICE	1,211,894	1,173,600	1,208,469	2.97%
ALVIRNE FARM	105,452	93,248	93,249	0.00%
CAREER AND TECHNOLOGY CENTER	55,893	81,760	61,160	-25.20%
ALVIRNE TRUSTEES	120,993	147,000	50,000	-65.99%
CTE RENOVATION	1,336,213	-	-	-
<b>SUBTOTAL OTHER FUNDS</b>	<b>4,335,687</b>	<b>3,004,990</b>	<b>3,275,917</b>	<b>9.02%</b>
<b>TOTAL ALL FUNDS</b>	<b>54,010,893</b>	<b>55,232,345</b>	<b>56,710,504</b>	<b>2.68%</b>
<b>GENERAL FUND OBJECT SUMMARY</b>				
Salaries	25,412,917	26,234,382	26,718,543	1.85%
Benefits	13,402,614	13,977,321	14,760,239	5.60%
Purchased Services	6,694,091	6,899,691	7,052,932	2.22%
Supplies	2,489,449	2,734,262	2,625,679	-3.97%
Property	664,044	568,431	758,184	33.38%
Other	72,184	80,609	93,268	15.70%
Principal/Interest/Fund Transfers	939,909	1,732,659	1,425,742	-17.71%
<b>TOTAL GENERAL FUND BUDGET</b>	<b>49,675,206</b>	<b>52,227,355</b>	<b>53,434,587</b>	<b>2.31%</b>

**HUDSON SCHOOL DISTRICT  
2020/2021 BUDGET  
FUNCTION SUMMARY**



# HUDSON, NH SCHOOL DISTRICT 2020-2021 CALENDAR

**20 – 21 New Teacher Orientation**  
**24 – 26 Teacher Workshop**

**27 First Day for Students**

3 days

AUGUST 2020						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

**FEB 22 – 26 Winter Break**

15 days

**7 Labor Day (no school)**

21 days

SEPTEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MARCH 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**26 Teacher Workshop (no school)**

22 days

**12 Columbus Day**

21 days

OCTOBER 2020						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**APR 26 – 30 Spring Break**

17 days

**3 Teacher Workshop (no school)**  
**11 Veterans Day (no school)**  
**25 – 27 Thanksgiving Break**

16 days

NOVEMBER 2020						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2021						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**31 Memorial Day (no school)**

20 days

**DEC 23 – JAN 1 Holiday Break**

16 days

DECEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2021						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**21 Last Day for Students (tentative)**

**22 Teacher Workshop (am only)**

**NOTE: Last day includes 5 snow days.**

15 days


**DEC 23 – JAN 1 Holiday Break**  
**15 Early Release for Students**  
**15 Teacher Workshop PM**  
**18 Civil Rights Day (no school)**

19 days

JANUARY 2021						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**NOTE: Counts below include 5 snow days.**

August thru January: 96 days  
February thru June: 89 days

 No school for students or staff

 No school for students

*adopted 02/03/2020*

## NOTES

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