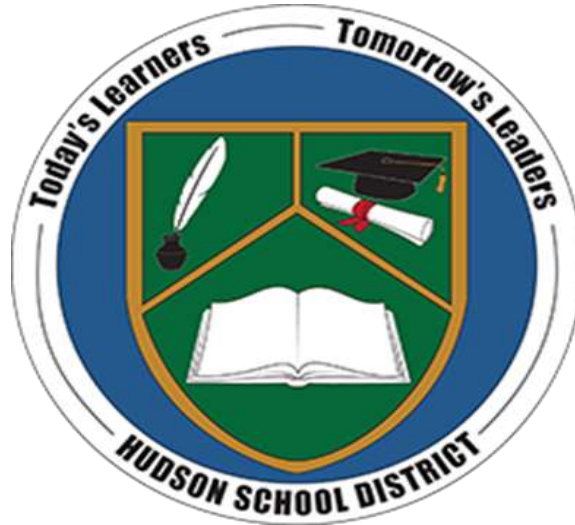


HUDSON MUNICIPAL BUDGET COMMITTEE



School District Public Hearing

January 11, 2024

7:00 PM

(following the Town Public Hearing)

Hudson Community Center
12 Lions Avenue
Hudson, New Hampshire

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**HUDSON SCHOOL DISTRICT
SCHOOL DISTRICT PUBLIC HEARING
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WARRANT ARTICLES

HUDSON SCHOOL DISTRICT State of New Hampshire

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

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE SESSION)

You are hereby notified to meet in the Hudson Community Center in said district on the 10th day of February 2024 at 9:00 am for the first session of the annual school district meeting, for explanation, discussion, and debate of the Warrant Articles 1 through 9. 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 (OFFICIAL BALLOT VOTING)

You are hereby notified to meet again at the Hudson Community Center or the Alvirne High School Cafeteria in said district on Tuesday, March 12, 2024 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:

ELECTION OF OFFICERS (Separate Ballot Vote)

- To choose one (1) member of the School Board for the ensuing three (3) years

WARRANT ARTICLES 2024-2025

Warrant Article 1 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 vote at the first session, for the purposes set forth therein, totaling \$66,451,923? Should this article be defeated, the default budget shall be \$67,596,534, 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 40:13-X and XVI to take up the issue of a revised operating budget only.

Estimated tax rate impact: (\$.10)

Default tax rate impact: \$.13

Recommended/Not by the Hudson School Board X-X

Recommended/Not by the Budget Committee X-X

Warrant Article 2

Collective Bargaining Agreement between the Hudson School Board and PSRPs

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement reached between the PSRP AFT Local #6245, AFT-NH, AFL-CIO (Hudson School District full- and part-time cafeteria

WARRANT ARTICLES

personnel, part-time para-educators and part-time licensed practical nurses) 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:

2024-25	\$751,496
2025-26	\$364,152

and to further raise and appropriate \$751,496 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 at current staffing levels.

Estimated tax rate impact: \$.16

Recommended by the Hudson School Board 5-0
Recommended by the Budget Committee 6-1-3

Warrant Article 3 Collective Bargaining Agreement between the Hudson School Board and AFSCME

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement reached between the AFSCME Local 1906 (Hudson School District building administration, department heads, psychologists and school counselors) 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:

2024-25	\$155,027
2025-26	\$159,290

and to further raise and appropriate \$155,027 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 at current staffing levels.

Estimated tax rate impact: \$.03

Recommended by the Hudson School Board 5-0
Recommended by the Budget Committee 7-1-2

Warrant Article 4 Roof Replacement at Dr. H.O. Smith Elementary School

Shall the Hudson School District vote to raise and appropriate a sum of \$250,000 to replace a section of the roof at the Dr. H.O. Smith Elementary School, and authorize the withdrawal of \$250,000 from the Schools Renovations capital reserve fund established in March of 1999 and created for that purpose, and further to name the school board as agents to expend this fund?

Estimated tax rate impact: \$.00

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

WARRANT ARTICLES

Warrant Article 5 Science Labs at Hudson Memorial School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$200,000 to upgrade two Science Classrooms/Labs at Hudson Memorial School? 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. This is a special warrant article.

Estimated tax rate impact: \$.00

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

Warrant Article 6 Renovate the Checkers Kitchen at Alvirne

Shall the Hudson School District vote to raise and appropriate a sum of up to \$250,000 to renovate the former Checkers kitchen at Alvirne for the school's food service program? 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. This is a special warrant article.

Estimated tax rate impact: \$.00

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

Warrant Article 7 Replace the Hallway Flooring at Hudson Memorial School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$94,000 to replace the hallway flooring in the Hudson Memorial School? 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. This is a special warrant article.

Estimated tax rate impact: \$.00

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

Warrant Article 8 Establish a Capital Reserve Account for the Alvirne Farm

Shall the Hudson School District vote to establish an Alvirne Farm Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing, improving and maintaining the farm's buildings and grounds, furthermore to raise and appropriate the sum of \$150,000 from the June 30 year end undesignated fund balance available for transfer on July 1 to be placed in this fund, and to name the Hudson School Board as agents to expend from the fund?

Estimated tax rate impact: \$.00

Recommended by the Hudson School Board 5-0

WARRANT ARTICLES

Not Recommended by the Budget Committee 3-5

Warrant Article 9 Voting Day – By Petition

Shall the School District and Town of Hudson change the date of the elections from the second Tuesday in March to the second Tuesday in April in accordance with RSA 40:14, which would also change the date of the deliberative sessions to a date between the first and second Saturdays after the last Monday in February, inclusive? This warrant would only take effect if it passes on both the town and school district ballots.

Submitted by petition

Recommended/Not by the Hudson School Board X-X

GIVEN UNDER OUR HANDS AT SAID HUDSON THIS _____ DAY OF JANUARY _____.

True Copy of Warrant – Attest:

Hudson School Board

HUDSON SCHOOL DISTRICT FY 2024/2025 BUDGET

WA#	Warrant Articles	Budget Request	School Board Changes	School Board Approved FY2025	Budget Committee Changes	Budget Committee Prelim. FY2025	ESTIMATED Tax Rate Impact
1	Operating Budget	69,767,506	(1,404,045)	68,363,461	(1,911,538)	66,451,923	-\$0.10
2	Collective Bargaining Agreement between the Hudson School Board and PSRPs (Paras & Food Service)	751,496		751,496		751,496	\$0.16
3	Collective Bargaining Agreement between the Hudson School Board and AFSCME (Administrators)	155,027		155,027		155,027	\$0.03
4	Roof Replacement at Dr. H.O. Smith Elem School (capital reserve acct)	250,000		250,000		250,000	\$0.00
5	Science Lab Updates at Hudson Memorial School (fund balance)	200,000		200,000		200,000	\$0.00
6	Renovate Checkers Kitchen for Food Service Program at AHS (fund balance)	250,000		250,000		250,000	\$0.00
7	Replace Hallway Flooring at HMS (fund balance)	94,000		94,000		94,000	\$0.00
8	Establish Capital Reserve for AHS Farm; fund at \$150K (fund balance)	150,000		150,000		150,000	\$0.00
9	PETITION - Change the Meeting Schedule (Delib and Voting Day)	-		-		-	\$0.00
Total Warrant Articles		71,618,029	(1,404,045)	70,213,984	(1,911,538)	68,302,446	\$0.09

2023-2024 School Tax Rate	\$10.08
Tax Rate Increase per \$1K	\$0.09
Impact on \$300,000 House	\$27.00

**HUDSON SCHOOL DISTRICT
2024/2025 BUDGET
FUNCTION SUMMARY**

FUNCTION CODE	DESCRIPTION	EXPENDED 22/23	REVISED BUDGET 23/24	PROPOSED BUDGET 24/25	DOLLAR AMT CHANGE	% of Change
1100	Regular Programs	20,598,325	23,969,400	23,993,665	24,265	0.10%
1200	Special Education	8,362,682	9,417,783	9,680,319	262,536	2.79%
1300	Vocational	1,950,912	2,507,607	2,349,953	(157,654)	-6.29%
1400	Student Activities	754,519	822,288	843,788	21,500	2.61%
2100	Student Services	5,048,135	5,613,268	5,433,746	(179,522)	-3.20%
2200	Support Services (Instructional)	1,954,287	2,387,044	2,595,325	208,281	8.73%
2300	Support Services (General Admin)	1,267,169	1,147,632	1,346,933	199,301	17.37%
2400	School Admin	3,478,011	3,659,453	3,735,885	76,432	2.09%
2500	Business	1,088,866	1,180,255	1,247,447	67,192	5.69%
2600	Operation / Maint of Plant	5,961,877	6,155,068	6,713,079	558,011	9.07%
2700	Transportation	2,560,324	2,842,930	3,696,393	853,463	30.02%
2800	Information Mgt	431,725	657,303	771,128	113,825	17.32%
4000	Facilities	425,700	780,005	5	(780,000)	-100.00%
5100	Principal/Interest	654,347	635,912	616,277	(19,635)	-3.09%
5200	Fund Transfers	150,000	100,000	100,000	0	0.00%
Subtotal	General Fund	54,686,880	61,875,947	63,123,944	1,247,997	2.02%
	Federal Funds	3,882,183	2,697,237	1,527,243	(1,169,994)	-43.38%
	Food Service	1,517,844	1,331,311	1,454,150	122,839	9.23%
	Alvirne Farm	149,865	160,236	168,544	8,308	5.18%
	Vocational Center	148,056	154,679	128,042	(26,637)	-17.22%
	Alvirne Trustees	217,968	220,425	50,000	(170,425)	-77.32%
	Capital Projects - CTE	111,353	-	-	0	-
Subtotal	Other Funds	6,027,269	4,563,888	3,327,979	(1,235,909)	-27.08%
TOTAL	ALL FUNDS	60,714,149	66,439,835	66,451,923	12,088	0.02%

Budget Figures may vary slightly due to rounding

**HUDSON SCHOOL DISTRICT
2024/2025 BUDGET
OBJECT SUMMARY**

OBJECT CODE	DESCRIPTION	EXPENDED 22/23	REVISED BUDGET 23/24	PROPOSED BUDGET 24/25	DOLLAR AMT CHANGE	% of Change
100	Salaries	27,188,925	30,545,591	31,275,720	730,129	2.39%
200	Benefits	14,957,666	17,732,353	17,231,941	(500,412)	-2.82%
300-500	Purchased Services	8,365,577	8,946,209	9,730,453	784,244	8.77%
600	Supplies	2,470,070	3,061,311	3,138,087	76,776	2.51%
700	Property	778,128	755,464	941,098	185,634	24.57%
800	Other	507,167	485,307	476,568	(8,739)	-1.80%
900	Bond Issue/Transfers	419,347	349,712	330,077	(19,635)	-5.61%
Subtotal	General Fund	54,686,880	61,875,947	63,123,944	1,247,997	2.02%
	Federal Funds	3,882,183	2,697,237	1,527,243	(1,169,994)	-43.38%
	Food Service	1,517,844	1,331,311	1,454,150	122,839	9.23%
	Alvirne Farm	149,865	160,236	168,544	8,308	5.18%
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TOTAL	ALL FUNDS	60,714,149	66,439,835	66,451,923	12,088	0.02%

Budget Figures may vary slightly due to rounding

**HUDSON SCHOOL DISTRICT
FY2025 REVENUE ESTIMATE BY FUND**

Account	Source of Revenue	Actual Revenue FY23	Approved Budget FY24	Proposed Budget FY25	Increase/ (Decrease)	% of Difference
GENERAL FUND						
<i>From State Sources</i>						
3111	Education Grant	8,742,930	8,178,027	8,337,900	159,873	1.95%
3112	Statewide Property Tax - Targeted Aid	4,653,493	6,136,479	6,118,407	(18,072)	-0.29%
3210	School Building Aid	0	0	0	0	-
3230	Special Education Aid	500,976	394,267	400,000	5,733	1.45%
3240	Vocational Aid	556,030	650,000	650,000	0	0.00%
3250	Other State Revenues (incl. ROTC)	400,364	96,097	110,000	13,903	14.47%
<i>From Federal Sources</i>						
4491	Medicaid	20,469	42,000	35,000	(7,000)	-16.67%
<i>From Local Taxes</i>						
1121	Town Appropriation	39,493,094	45,934,286	46,930,637	996,351	2.17%
<i>Local Revenue other than Taxes</i>						
5220	Indirect Costs from Federal Funds	102,341	55,000	50,000	(5,000)	-9.09%
1300-1320	Tuition Preschool	92,625	80,000	85,000	5,000	6.25%
1323	Vocational Tuition	296,699	240,000	300,000	60,000	25.00%
1510	Earnings on Investments	115,819	15,000	15,000	0	0.00%
1710	Athletic Fees	9,484	9,000	9,000	0	0.00%
1730	1 to 1 Computer Insurance	28,085	25,000	25,000	0	0.00%
1900	Other Local Sources	22,928	20,000	20,000	0	0.00%
1901	ERATE	2,469	18,000	18,000	0	0.00%
1910	Rentals	23,849	15,000	20,000	5,000	33.33%
<i>Other Financing Sources</i>						
5110	Sale of Bonds or Notes	0	0	0	0	-
Total Revenue / General Fund		55,061,654	61,908,156	63,123,944	1,215,788	1.96%
FEDERAL FUNDS						
4520	Title IA - Helping Disadvantaged Children	470,746	521,035	478,674	(42,361)	-8.13%
4530	Title II - No Child Left Behind	77,885	110,716	54,448	(56,268)	-50.82%
4530	Title III - English as a Second Language	3,810	8,291	1,926	(6,365)	-76.77%
4540	Carl Perkins - CTE Program Improvement	162,272	145,310	140,102	(5,208)	-3.58%
4550	Adult Education	0	0	0	0	-
4570	IDEA EHA-B/Special Ed	1,020,993	851,928	798,214	(53,714)	-6.30%
4570	IDEA/Preschool	17,999	16,170	771	(15,399)	-95.23%
4590	Title IV Academic Enrichment	52,036	70,839	51,108	(19,731)	-27.85%
4590	Project Aware	233,817	172,608	1,000	(171,608)	-99.42%
4590	CARES Act - ESSER - SPSRF	0	0	0	0	-
4590	ESSER II	519,841	0	0	0	-
4590	ESSER III - ARP	1,491,788	761,516	1,000	(760,516)	-99.87%
Total Revenue/Federal Funds		4,051,187	2,658,413	1,527,243	(1,131,170)	-42.55%
FOOD SERVICE						
<i>From Local Sources</i>						
1600	Food Service	872,746	865,250	945,198	79,948	9.24%
<i>From Federal Sources</i>						
4460	Child Nutrition Program	592,599	466,061	508,953	42,892	9.20%
Total Revenue/Food Service		1,465,345	1,331,311	1,454,150	122,839	9.23%
ALVIRNE TRUSTEES						
<i>From Local Sources</i>						
1920	Alvirne Trustees	217,968	227,040	50,000	(177,040)	-77.98%
Total Revenue/Alvirne Trustees		217,968	227,040	50,000	(177,040)	-77.98%
FARM / CTE FUNDS						
<i>From Local Sources</i>						
1300	Farm Fund	143,252	141,340	168,544	27,204	19.25%
1700	CTE Revolving Funds	147,124	173,575	128,042	(45,533)	-26.23%
Total Revenue/Other Funds		290,376	314,915	296,586	(18,329)	-5.82%
CTE RENOVATION						
<i>From State Sources</i>						
1920	Construction Fund	83,515	0	0	0	-
Total Revenue/CTE Renovation		83,515	0	0	0	-
TOTAL ALL REVENUE		61,170,044	66,439,835	66,451,923	12,088	0.02%

**HUDSON SCHOOL DISTRICT
DEFAULT BUDGET CALCULATION
FY2025**

FY24 Adjusted Operating Budget **\$ 66,269,410**

FY2024 Deductions:

Various	Grants, Food Service and Revolving Funds	\$	(4,563,888)	<i>Non-General Fund Accounts</i>
5100	Debt services	\$	(635,912)	<i>Principal & Interest</i>
Various	Collective Bargaining salaries & benefits	\$	(48,283,944)	<i>Salaries & Benefits Accounts, non-grant.</i>
1200	Special Services tuition	\$	(2,135,415)	
1200	Charter School Tuition	\$	(30,000)	
1300	CTE tuition	\$	(15,000)	
2700	Transportation (functions 2721 + 2722)	\$	(2,836,341)	
Various	Rental & leasing of equipment (copiers & postage)	\$	(174,776)	
4600	LSS roof replacement	\$	(400,000)	
2100	AHS Music Instruments	\$	(27,350)	
2100	AHS Music Uniforms	\$	(56,200)	
4600	Playground Expansion at HOS	\$	(30,000)	
4200	SAU Paving Project	\$	(150,000)	
4200	HMS Science Labs phase 1	\$	(200,000)	
2212	Reading program software	\$	(117,900)	
2620	Replacement of partial roof at HOS	\$	(10,000)	
2620	Replacement of portable A/C units	\$	(42,000)	
2620	Replacement of Fire Doors	\$	(20,000)	

Total Deductions: **TOTAL \$ (59,728,726)**

FY2025 Additions:

Various	Grants, Food Service and Revolving Funds	\$	3,327,979	<i>Non-General Fund Accounts</i>
5100	Debt services	\$	616,277	<i>Principal & Interest</i>
	Collective Bargaining Salaries & Benefits	\$	50,761,059	
1200	Special Services tuition	\$	2,444,485	
1200	Charter School Tuition	\$	30,000	
1300	CTE Tuition	\$	15,000	
2700	Transportation (functions 2721 + 2722)	\$	3,689,421	
	Leases (Copiers and Postage Machines)	\$	171,629	

Total Additions: **TOTAL \$ 61,055,850**

TOTAL 2025 DEFAULT BUDGET **\$ 67,596,534**

Meeting Schedule

Thursday, January 11, 2024 – Budget Committee Public Hearing – 7:00pm
Hudson Community Center – 12 Lions Avenue

Saturday, February 3, 2024 – Town Deliberative Session – 9:00am
Hudson Community Center – 12 Lions Avenue
Snow Date: Monday, February 5 at 6:00pm

Saturday, February 10, 2024 – School Deliberative Session – 9:00am
Hudson Community Center – 12 Lions Avenue
Snow Date: Monday, February 12 at 6:00pm

Tuesday, March 12, 2024 – Election Day – 7am to 8pm
Voting is held at the Hudson Community Center and Alvirne High School. More information is available on the Town of Hudson’s website hudsonnh.gov/.

Budget Committee Members

Name	Title	Expiration
Normand Martin	Chairman	March 2025
William Cole	Vice-Chairman	March 2025
Patrick Quinlan	Clerk	March 2026
Shawn Murray	Alt-Clerk	March 2025
James Lawrence III	Member	March 2026
Kevin Walsh	Member	March 2026
Kathy Leary	Member	March 2024
Shawn Jasper	Member	March 2024
Vacant	Member	March 2024
Dave Morin	Selectman Liaison	
Gretchen Whiting	School Board Liaison	

Hudson School District

Full budget details available at: <https://www.sau81.org/departments/business-office/district-budget>

