

2025 Annual Report

March 2026

Our Vision

“Achieving excellence together in partnership with students and families.”

Our Mission

Empowering future leaders today, our school district embraces, inspires, and challenges every student.

Detailed financial information is available on the district website. If you do not have Internet access, please call (603) 883-7765 and we will make a paper copy available for pick up.

Hudson School District
20 Library Street
Hudson, NH 03051

sau81.org

Table of Contents

Dedication	2
District Officers.	5
School Board	5
A Message from the Hudson School Board	6
Annual Report of the Superintendent of Schools.....	8
Annual Report of the Assistant Superintendent of Curriculum & Instruction.....	12
Annual Report of the Director of Special Services.....	14
Annual Report of the Business Administrator	15
Annual Report of Elementary School Principals	16
Annual Report of Hudson Memorial School	19
Annual Report of Alvirne High School.....	24
Retiring Staff.	28
Early Learning Center Roster.....	29
Hills Garrison Elementary School Roster	31
Nottingham West Elementary School Roster.....	33
Hudson Memorial School Roster	35
Alvirne High School Roster.....	38
Districtwide & SAU Staff Roster	42
Graduation Program – Class of 2025	45
Scholarships & Awards – Alvirne High School Class of 2025	49
Warrant Articles – March 2026.....	55
Function Summary FY27	65
Function Pie Chart FY27.....	68
Revenue Estimate for FY27	69
Default Budget	70
Actual Special Education Expenditures.....	74
MS-27 Budget Revenue.....	75
Audit Summary 2025	85
Retained Fund Balance	142
Appendix A: New Hampshire Parental Bill of Rights Policy	143
Appendix B: Deliberative Session Minutes – February 2025	146
Appendix C: Election Results – March 2025	147

Dedication

This report is dedicated to Alvirne music program supporter, Dee Bastien, and the Hudson Food Pantry.



Dee Bastien

Dee Bastien, the beloved wife of long-time music director, Gerry Bastien, was the “First Lady of Alvirne Music”. Her tremendous support of the music program could be seen in her talents as a seamstress and costume designer for all things Cabaret. Her love and commitment to her husband and the countless music students and their families were evident in all her selfless activities.

Dee retired from the United States Postal Service after a 27-year career and passed away on January 8, 2025. Her memory and dedication live on within Alvirne Music and in the Hudson community with our gratitude and appreciation.

This report is dedicated to the Hudson, NH Community Food Pantry, and its volunteers who serve Hudson families in need.



Hudson, NH Community Food Pantry

The Hudson Food Pantry began in 1982 at St. John XXIII parish under the name St. Vincent de Paul Food Pantry. The pantry grew in its early years and was officially incorporated in 1993 as the Hudson Community Food Pantry. Its grand opening occurred in February of 1994 after Durand Chevrolet generously donated a building. This space acted as its official home until 2000, when the building was destroyed in a fire. With an abundance of community support, a search for a new location began, and a permanent home for the pantry was established on Library Street in 2003. Since that time, the Hudson Community Food Pantry has operated as an independent, volunteer-run nonprofit organization in service to hundreds of families in the Hudson Community.

As an independent nonprofit organization, the Hudson Community Food Pantry relies on its partnerships with local businesses and civic organizations for monetary and food donations. Such donations from Hannaford, support from the State Food Bank, as well as community Food Drives, aid in keeping the pantry shelves stocked. The Pantry also holds an annual telethon hosted by the Hudson Community Television Studio to bring in more support from the community. Local businesses offer volunteer opportunities for their employees to help at the Pantry, packing donations and helping distribute them as meals on a weekly basis to Hudson citizens in need.

The Pantry also extends its aid into the schools of the Hudson community through the Feed Our Kids Program. Established in 2017, this program was created in a collaboration effort by the Pantry and the Hudson School District through the Alvirne High School National Honor Society.

This partnership allows weekend meals to be packed and distributed to the students in need within the six schools of Hudson.

The volunteer-run organization also goes above and beyond to help Hudson families in need during the holiday season. Through several different opportunities, the Pantry looks to the community to help make the holiday season magical for everyone. There is no limit to the generosity and kindness of its volunteers.

The Hudson Community Food Pantry and the volunteers within it are truly the center point for the collaboration of all entities present within Hudson. Through its collaboration with local businesses, the schools, and the people within Hudson, it unites every aspect of the community together. The limitless generosity and compassion that the volunteers show to the broader community, especially those in need, provide a beacon of hope towards creating a better future for everyone.



District Officers

Office	Officer	Term Ends
School District Moderator	Paul Inderbitzen	2026
School District Clerk	Diane Cannava	2026
School District Treasurer	Tom Barrett	2026

School Board

Member	Term Ends
Ethan Beals	2026
Michael Campbell	2026
Maureen Dionne	2028
Daniel Kilgour	2028
Stephen Meyer	2027

A Message from the Hudson School Board

The Hudson School Board is pleased to reflect on a year of meaningful progress while looking ahead with optimism and purpose. Across the district, students, staff, and administrators have worked collaboratively to strengthen learning experiences, enhance school culture, foster inclusive school environments, and position the Hudson School District for long-term success.

At the heart of this work is our dedicated staff, who remain the foundation of the district's success. Teachers, administrators, paraprofessionals, support staff, and custodial and maintenance teams continue to demonstrate professionalism, adaptability, and care for students each day. Their willingness to support one another, embrace change, and remain focused on student success has been essential as the district continues to navigate staffing challenges and increasing demands. The School Board remains deeply grateful for their commitment and service.

This year, the Board continued its partnership with Superintendent Dan Moulis and the district leadership team to advance district goals focused on academic achievement, instructional improvement, and effective communication. The School Board continues to prioritize data-informed decision-making, curriculum alignment, and enhanced instructional practices that support the diverse needs of all learners. These efforts are essential as we work to close achievement gaps and ensure every student is prepared for future opportunities.

The School Board has also maintained a strong focus on recruitment, retention, and professional growth. Expanding opportunities for staff learning and advancement, supporting alternative licensure pathways, and investing in professional development remain priorities as we work to attract and retain high-quality educators and staff. These efforts are essential to sustaining a strong learning environment for students.

At the same time, the School Board has remained focused on the future. A significant area of work this year has been the continued development of a new district strategic plan that will guide the Hudson School District from 2026 through 2030. This collaborative effort, informed by input from staff, students, families, and community members, establishes a clear and shared vision for the district. The strategic plan will serve as a roadmap for long-term goals, guiding decision-making, resource allocation, and instructional priorities to ensure continued growth and success for the Hudson School District.

Throughout the year, the School Board has remained actively engaged through subcommittee work focused on strategic planning, policy development, communications, and long-term facilities planning. We also worked to further collaboration between other committees, departments, and organizations in the Town of Hudson. We value community input and have prioritized transparency, responsiveness, and collaboration as we work to shape the future

direction of the district. Hudson residents continue to show their support for the school district, staff, and students. In March 2025, voters approved the district's FY 26 budget and the secretaries and teachers' contracts, as well as each warrant article on the ballot. The School Board is grateful to the Hudson community for its continued support of the school district through the budget process, collective bargaining agreements, and capital improvement projects. This partnership is essential as we work together to meet both current needs and future goals.

As we look ahead, the Hudson School Board remains committed to building on the district's strengths while embracing opportunities for innovation and improvement. We are confident that through collaboration, thoughtful planning, and shared responsibility, the Hudson School District will continue to move forward in support of all students.

We invite you to explore this Annual Report to learn more about the accomplishments and ongoing work taking place throughout the district. We are proud of our students, grateful for our staff, and appreciative of the continued partnership of our families and community.

Sincerely,

Mrs. Maureen Dionne, Chair

Mr. Michael Campbell, Vice Chair

Mr. Ethan Beals, Member

Mr. Daniel Kilgour, Member

Mr. Stephen Meyer, Member

Annual Report from the Superintendent of Schools

Our Vision

“Achieving excellence together in partnership with students and families.”

Our Mission

Empowering future leaders today, our school district embraces, inspires, and challenges every student.

We welcomed students, staff, and families to the start of the 2025-2026 school year in August. The energy, excitement, and engagement that students have were exhibited at the start and continue throughout the school year. Students are engaged in a variety of learning opportunities that include art exhibits, music concerts, drama performances, STEM days, CTE visits at our schools, and senior capstone projects. Along with each of these learning opportunities, there are events that bring the school community together. These events are connected to the district's core beliefs and help foster a sense of community, engage in the school environment, and develop transferable lifelong learning skills for our students. This is embedded in the new strategic plan that is being finalized this spring.

A new strategic plan is being developed, and refreshed focus areas have been identified. The four focus areas are:

- Rigorous and aligned preschool through grade 12 curriculum
- Student well-being and belonging
- Building educator capacity
- Facilities and operational efficiency

A new portrait of an elementary school learner, a portrait of a Hudson Memorial School learner, and a portrait of an Alvirne graduate have been created and can be found at sau81.org/about/strategicplan. These documents were developed based on input from students, the community, families, and staff. Each document outlines a set of key skills and attributes students will need as they progress through the school district and beyond.

Curriculum, Instruction, and Assessment

In the area of mathematics, we are focusing on implementing a new instructional resource, i-Ready Classroom Mathematics. This standards-aligned resource is for students in grades K-8 and Algebra 1. The vertical alignment will support consistency and transferable skills across grade levels.

Each school continues to refine instruction with a focus on rigor, relevance, and differentiation in academic classes and interventions. At the high school, we continue to support systems that increase the 24-credit diploma graduation rates. Those include a credit-recovery program and academic assistance. The importance of celebrating our students with the culmination of high school graduation and their future career and college pathways is part of our students' educational journey.

The district is pleased to report on new curricular programs that are being offered at Alvirne High School, including an automotive maintenance and repair program that allows students to have a separate career pathway from the heavy-duty mechanics program. At Hudson Memorial School, there is a new culinary program where students can explore career opportunities that support the culinary program and Food Works classes at Alvirne High School. We continue to provide a variety of accelerated courses and academic programs for seventh and eighth-grade students at the middle school. These include a course in humanities that encompasses reading, writing, and social studies, a mathematics STEM class, and a science STEM class.

The district continues to utilize the i-Ready assessment, which indicates academic progress in mathematics and reading. State assessment results also show that the district continues to grow in English language arts (ELA), math, and science. Math continues to be a priority area of focus. Additionally, the district reviews multiple data indicators to measure students' academic growth, including graduation rates, SAT scores, advanced placement results, and post-secondary plans. These performance indicators provide the district with areas of focus towards continuous improvement.

The following charts serve as data indicators to show the district's assessment progress:

NH State Assessment Results:

Year	2024	2025
ELA Proficiency	54%	58%
Math Proficiency	39%	42%
Science Proficiency	36%	41%

Graduation Rate (2024):

Five-Year Graduation Rate	84.93%
Four-Year Graduation Rate	85.56%

**The 2025 graduation rates are in the process of being confirmed with the NH Department of Education*

Enrollment

Enrollment is an integral component in developing the operating budget, updating school facilities plans and projects, and maintaining class sizes. The district continues to observe decreases in school enrollment at Hudson Memorial School and Alvirne High School. The enrollment remains consistent in grades 2-5. The recent enrollment trends indicate slight increases in preschool enrollment.

The district continues to monitor enrollment numbers and projected enrollment for future planning. The district utilizes recent enrollment reports that can be found under [NESDEC Enrollment Reports](#) in the Business Office section of the district website.

Hudson School District Enrollment History and Projection

Year	Pre-K Only	Kindergarten	Grade 1	Elementary (2-5)	Middle (6-8)	High (9-12)	Total
2017-2018	91	155	211	957	823	1,189	3,426
2018-2019	99	135	225	926	803	1,143	3,331
2019-2020	103	111	192	909	774	1,106	3,195
2020-2021	56	178*	161	854	720	1,091	3,060
2021-2022	82	191	218	809	706	1,080	3,086
2022-2023	101	197	213	835	698	1,055	3,099
2023-2024	104	196	195	816	701	1,042	3,054
2024-2025	99	190	201	816	655	993	2,954
2025-2026	105**	177	197	849	593	955	2,876
2026-2027	110	180	184	824	578	932	2,808

Long-Term Planning

The district has completed new graduation requirements aligned to Education 306 rules, and as part of this work, a new diploma of distinction has been established for the 2026-2027 school year. The new diplomas support students' pathways during high school and in the next steps in their career and college goals.

This spring, the School Board will be reviewing feedback from the Early Learning Center Committee based upon research, current and future enrollment trends, and class sizes. As part of this process, the committee will provide recommendations for the School Board to discuss educational conceptual ideas for the future.

I am grateful to continue to serve as your Superintendent and work with outstanding faculty and administrators who foster students achieving excellence. The continued partnership the district has with parent-teacher organizations, the Alvirne Trustees, Hudson Police Department, Hudson Fire Department, Hudson Town Department, Hudson Chamber of Commerce, Hudson Cable Television, Hudson Historical Society, Hudson Lions Club, Hudson Food Pantry, and all the community organizations, business partners, local businesses and families is what makes Hudson a special place to work and live.

Respectfully Submitted,

Daniel Moulis
Superintendent of Hudson School District

Annual Report of the Assistant Superintendent

The district continues to focus on improving curriculum, instruction, student achievement, and support for our staff through meaningful professional development. We are fortunate to have an engaged team of Pre-K through 12 educators and administrators who serve on committees such as English Language Arts, Math, Science, Social Studies, Unified Arts, TGIF (Teacher Grants Initiatives Fund), Technology, and Professional Development, among others. Active participation and collaboration in these committees have been essential to the ongoing improvement of practices across all subject areas and help ensure consistent, high-quality programs for students throughout the district.

Math continues to be a focus area. Hudson Schools reviewed and piloted new math materials for grades K–8 and Algebra 1. Teachers examined how well the materials matched state standards, supported different learners, and helped students build strong math skills, and included opportunities for instructional rigor. After a careful review process, the Math Committee selected i-Ready Classroom Mathematics as the new core math instructional resource for K-8 and Algebra 1 beginning in the 2026–2027 school year. Additionally, many teachers (elementary, middle school, high school, and special education) participated in a specialized math training using the OGAP (Observation Guide for Analyzing and Progressing) Multiplicative Reasoning Framework. This comprehensive professional learning series helped teachers better understand how students develop multiplication and problem-solving skills over time. Teachers learned how to use student work and assessments to adjust instruction and provide extra support when needed, ensuring students continue to grow at their own pace. This instructional framework can be used with any instructional resources.

In the area of English language arts (ELA), the district also focused on strengthening reading and writing instruction. Teachers began using a new instructional resource in grades 6-9 to design and develop their robust ELA instructional units. Additionally, teachers in grades 6-9 also participated in professional learning of Think SRSD (Self-regulated Strategy Development). The instructional framework of Think SRSD is one that focuses on teaching students a set of close reading and writing strategies that they can use and apply to any writing task. The strategies help students plan, organize, and improve their writing. Much of the professional training and learning for Think SRSD has been teacher-led and organized by Hudson ELA teachers and department heads. At the elementary level, professional development and coaching continued in the areas of writing for K-5 and K-2 reading foundational skills to help deepen teacher understanding in these key areas.

In science, teachers in grades K-8 participated in professional learning and coaching series with a consultant. This learning focused on improving teachers' use of hands-on, inquiry-based instruction aligned with the Next Generation Science Standards (NGSS). Teachers learned how to guide students in asking questions, solving real-world problems, and working collaboratively. Students became more engaged in science and strengthened their reasoning and problem-solving skills with these techniques.

The district continues to grow educator knowledge in Universal Design for Learning (UDL), rigor, and relevance to help make learning accessible and engaging for all students. Teachers, administrators, and teacher leaders received training on ways to design rigorous lessons that

meet different learning needs, encourage student engagement, and support academic success for every child.

In 2024-2025, a team of educators and leaders collaborated to streamline our district's Multi-Tiered System of Supports (MTSS) framework with the goal of strengthening academic and behavioral outcomes for all students at three tiers or levels of support. MTSS provides a proactive, data-driven approach to identifying student needs early and delivering targeted support aligned to each learner's level of need. A team of educators worked together to create common language and practices across the district to align practice and process. Professional resources and strategies were created by the team, and those resources were provided to staff to help them use data analysis, intervention strategies, and consistent implementation of the MTSS framework.

It was another productive year, and we are committed to improving students' achievement and instructional practices through a consistent and cohesive approach to school improvement. We look forward to supporting this work in the coming year to build upon this successful start.

Respectfully Submitted,

Jessica Benson
Assistant Superintendent

Annual Report of the Director of Special Services

The Special Services Department is responsible for the provision of Special Education, School Counseling, Section 504, Student Wellness, Nursing, and McKinney-Vento services for the students in the Hudson School District.

Special Education and related services are provided to students aged 3 through 22 who experience educational disabilities and have not yet received a regular high school diploma as required by state and federal law. Over the last eight years, the district has averaged 16.3% of its total student body requiring special education services. Within those totals, however, a noted increase in students with complex profiles has resulted in increasingly greater service needs. Even so, the district has been able to support 96.5% of our students with IEPs to receive their services within their public schools, with only 3.5% requiring educational placement in an out-of-district school setting.

School nursing services range from the provision of first aid and the assessment of illness to the management of significant medical conditions. The nursing department is also responsible for monitoring compliance with immunization regulations, administering medications, and overseeing health care plans for students.

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 Act support educational stability for children who lack fixed, adequate, regular nighttime housing. The district's Homeless Liaison is responsible for determining if a child's circumstances align with the established definitions in the Act. The Hudson School District currently records 27 students on its rolls as eligible for services under the McKinney-Vento Homeless Assistance Act.

School Counseling supports the academic, social-emotional, and career development of all students. Available services include developmental classroom curricula, needs-based individual and group counseling, as well as oversight of the 504 Process. Student Wellness encompasses social-emotional learning and Student/Family Outreach. These services facilitate the development of foundational skills without which students cannot be ready for learning.

The students who engage with the Special Services Department represent a uniquely diverse population within our student body with increasingly complex learning needs. The staff with whom they interact continue to dedicate themselves to the educational, physical, and emotional well-being of Hudson's students.

Respectfully Submitted,

Rachel Borge

Director of Special Services

Annual Report of the Business Administrator

The Business Administrator oversees the district's support services, including Finance, Human Resources, Facilities, Food Service, and Transportation. These areas are foundational for service delivery and building operations. Our top priorities include effectively communicating with our stakeholders and providing consistent daily operations. Ensuring a safe, efficient, compliant, and fiscally responsible operation is a top priority.

In addition to maintaining a service delivery model, the Business Administrator manages the operational budget. The budget development process transcends a period of eight months, annually from August to March. The annual budget is drafted internally through cross-functional teams with a focus on goal alignment that addresses both current needs and futuristic planning. We strive to deliver the highest value model for students, staff, families, and the community. The budget is further refined through partnerships and oversight by the School Board, Budget Committee, and Hudson community.

The Finance Department maintains accurate and compliant records of the district. The district's financial software encompasses the general ledger, operating budget, federal funds, purchasing, payroll/taxes, and assets. Financial records are compiled and organized regularly to fulfill local, state, and federal reporting requirements. Third-party oversight of finances is fulfilled via annual audits by Plodzik and Sanderson P.A. Finance also assists with processing Right to Know requests pursuant to New Hampshire RSA 91-A.

The Human Resources Department is responsible for the lifecycle of employment in the district. For new employees, this includes recruitment of qualified candidates through robust advertising, benefit consultation, and onboarding. Salary and benefits offerings are contingent upon the terms of one of five existing collective bargaining units, or a smaller percentage of non-union positions. The department supports existing staff through maintaining an open-door policy environment to provide resources to staff along with offering support through various life events and applicable personnel changes.

The Facilities Department is responsible for the overall maintenance of buildings, grounds, and mechanical systems to ensure a safe, sanitary, and comfortable learning environment for students and staff. This includes a diligent preventative maintenance cycle and regular review of building use and condition. The facilities team is responsive to addressing building needs to include incident assessment, and corrective action to include repairs, as necessary. Secured buildings remain a top priority, along with adequate emergency management protocols and devices in partnership with both the Hudson Police Department and the Hudson Fire Department.

The Food Service Program cultivates menu offerings, including fresh sources of fruit, vegetables, protein, and milk in accordance with USDA guidelines. Daily offerings include program meals for breakfast and lunch, along with à la carte items. The program adheres to health and safety regulations and administers the free and reduced lunch program annually to qualifying students.

First Student provides district transportation for regular home-to-school routes. The district monitors routing efficiency in conjunction with the transportation vendors and works with families to address any temporary service concerns. In addition, Durham School Services provides special education transportation.

Respectfully submitted,
Jenny Graves
Business Administrator

Annual Report of the Elementary School Principals

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 instruction. 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, technology, 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 teaching five big ideas: Phonemic Awareness, Phonics, Fluency, Vocabulary, and Comprehension. To support us with this effort, we are currently using the Magnetic Reading program in grades 3-5 and the Being a Writer program in grades K-5. With the increasing demands for students to produce coherent informational and/or opinion writing in assessments, instructional emphasis on writing continues to be a priority. Students use writing as a tool for learning in all subjects. Grades K-2 also use Fundations, a program that focuses solely on handwriting, phonemic awareness, and phonics skills to help secure early literacy skills. Ongoing assessments are conducted on each student to guide instruction and ensure that students are continually challenged to read and comprehend books/passage of increasing complexity.

The elementary schools used a comprehensive program that develops strong algebraic concepts and problem-solving skills. The instructional strategies incorporate direct instruction, cooperative learning, and guided and independent practice. In preparation for the following year, the Hudson School District adopted a new math program, iReady Math, after piloting several research-based math programs. This new program was implemented in the fall.

In our elementary classrooms, we continue to use iReady Personalized Pathways, which provides personalized learning designed to help expand knowledge and address any learning gaps based on diagnostic results. Each pathway is tailored to the individual needs of the student, ensuring a unique learning experience, allowing for a targeted approach to learning.

Science instruction continued to focus on Next Generation Science Standards. Students are given the opportunity for direct instruction, guided practice, and independent practice using a variety of materials and tools. Our instructional practices emphasize investigation and hands-on exploration. The Social Studies curriculum continues to follow a pacing guide to target grade-

level competencies and standards assessed through common formative and summative assessments.

Teachers in all elementary schools continue to collaborate with the district technology integrationist to enhance technology in instruction. Access to computers has increased at each grade level, and technology skills for both staff and students continue to be a need. This need is addressed by continued professional development training to enable teachers to provide effective instruction using available technology (Schoology, Zoom, Screencastify, Teams, etc.), both in the classroom and remotely, in the occasional case of inclement weather.

Collaboration is at the heart of instruction in all academic areas. Elementary schools achieve this through ongoing Professional Learning Communities (PLC). 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, vertical grade-level collaboration. During weekly PLC meetings, assessment data and student progress are shared; interventions and instruction are planned, and strategies are discussed. This sharing of strategies and ideas supports both learners and teachers at every level.

Thank you to parents for their time and effort to instill lifelong good learning habits by making sure that students arrive at school on time and following the district attendance and truancy policy. Student transition forms and meetings for at-risk children are helping teachers support children who experience challenges. Our school counselors deliver 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 the impact of trauma on learners and how to successfully support those students.

Parents are important partners with us in their children's education. Together, we can help students achieve success in learning and become invested in their dreams. We could not provide many of the extra programs and activities for students without our Parent Teacher Organization groups. Our PTOs are composed 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 leadership positions 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 by Elementary Principals:

Scott G. Baker	Theodora Tufts	Amy Carroll
Nottingham West	Hill Garrison	Early Learning Center

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, and healthy 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.

Hudson Memorial School's organizational structure places an emphasis on making a large school environment feel smaller as the students and teachers are grouped into six core academic teams. Each team consists of a teacher for Language Arts Literature, Language Arts Composition, Mathematics, Science, Social Studies, and Special Services. As a result, students, parents, and teachers are provided with a smaller environment needed to develop the strong and dynamic working relationship necessary for student learning. To maintain the school's organizational structure and facilitate strong lines of communication, Hudson Memorial School assigns team facilitators to each of the six teams and the unified arts team to organize team meetings, communicate with school leadership, ensure consistency of practices across all teams, and develop integrated approaches to student learning. This structure allows the professional staff the time during the school day to collaborate and address the diverse 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.

Hudson Memorial School continues to place a high priority on improving the mathematics, science, and reading achievement of students for the 2025-26 school year. In doing so, the faculty and staff at Hudson Memorial School are in the first year of fully implementing new instructional materials in mathematics, science, and reading after successfully piloting each in the previous school year. Teachers continue to improve and align curriculum in all content areas, including unified arts classes with a focus on maintaining a strong curriculum that focuses on providing a common, collaborative, standards-aligned experience for all students. To ensure that all students receive a high-quality academic experience in a robust and engaging learning environment, professional development opportunities continue to be provided in a manner that will allow professional staff to improve the overall quality and precision inherent within the delivery of the middle school curriculum. The opportunities include, but are not limited to, areas of assessment practice and strategies, instructional practice and pedagogy, classroom management, enhancing curricular opportunities for students in the classroom, etc.

Hudson Memorial School continues to offer an academically accelerated program for students in the 7th and 8th grades. In the second year of the program, students were selected based on

the following criteria: academic classroom performance, iReady scores, NHSAS scores, attendance, and work study practices. These students are invited to participate in a reading humanities class, a social studies humanities class, a writing class, a mathematics STEM class, and a science STEM class. These classes are designed to meet the academic needs of students who have demonstrated exceptional skills and a deeper understanding within our current middle school course offerings. Students accepting the opportunity to participate in the accelerated program are provided with new opportunities to enhance their learning through varied cross-curricular activities and individualized approaches to instruction designed to allow for an integrated experience that will further develop the student's higher order thinking skills and stimulate their intellectual curiosity.

Morning meetings and student-led conferences have become an integral part of each student's academic, social, and emotional experience at Hudson Memorial School. In year three, morning meetings and student-led conferences continue to be mechanisms that allow teachers and staff to support the increased needs of today's middle school students as they seek more social and emotional learning opportunities. Morning meetings have provided an engaging way to start each day. Through daily student and teacher interactions, morning meetings help to build a powerful sense of community, as well as set students up for success socially, emotionally, and academically. Student-led conferences provide students with a preplanned opportunity to demonstrate responsibility for their academic performance through goal-setting strategies and provide a student-led review of their work to both teachers and parents. This work, in combination with future endeavors, is critical to the well-being of our students and their ability to learn in the classroom.

As part of the school's continued commitment to providing an individualized approach to curriculum, instruction, and assessment, Hudson Memorial School has maintained its work with Universal Design for Learning (UDL) strategies. The work and continued efforts of the faculty and staff to include an approach of Universal Design allow teachers to identify the barriers to student learning that are present within our curriculum and develop strategies to remove those barriers from the students' learning experiences so that each student can become an expert learner. Identifying and removing barriers to student learning has been critical to the school's development of a multi-tiered system of supports for student learning. This year, we continue to strengthen our Multi-Tiered System of Supports (MTSS) at Hudson Memorial School and longitudinally across the district. Students have benefited from the stronger lines of communication inherent in the MTSS process through the provision of progress monitoring strategies and the facilitation of appropriate tier one, tier two, and tier three supports based on individual student need by utilizing a wide variety of student data points. During the 2025-26 school year, an emphasis continues to be placed on the increased development of our tier one strategies, interventions, and implementation. Interventions for each student are informed and

developed through data that is generated by tier one and tier two classroom resources that include, but are not limited to, iReady data, NHSAS data, the SAEFRS assessment, and the individual student's classroom performance.

Hudson Memorial School provides opportunities for students to explore academic opportunities outside of the core curriculum through our unified arts program. A unified arts class is a non-core class offering such as art, physical education, wellness, computers, pre-engineering, technology education, and music. Students take two unified arts classes a trimester. During the 2025-26 budget cycle, Hudson Memorial School seeks to enhance its unified arts opportunities by transforming the part-time culinary arts position into a full-time role. This will allow students in the 6th, 7th, and 8th grades to have two opportunities per grade level each day to have a culinary learning experience instead of the one they are receiving now. Culinary arts are quickly becoming a high-interest area of study for middle school-aged students and are one of the most requested class offerings this year.

Alvirne High School and Hudson Memorial School have continued to collaborate during the 2025-26 school year through the work of the Palmer Center at Alvirne High School and the Hudson Memorial School Counselors to bring career education to life for all Hudson Memorial School students. Each year, the two departments set up a themed career Expo environment for seventh-grade students called Explore Your Future. Through this experience, students are provided with an opportunity to explore different career paths monthly. Each month, a new career cluster is introduced and shared with students. During the 2025-26 school year, students will explore computer science, manufacturing, culinary, construction technology, health sciences, animal science, natural resources, STEM, and law. The eighth-grade students participate in a career day annually each spring. The day is developed and implemented through the support and assistance of the CTE Center. During this event, professionals from different career fields present their career choices and the pathway they traveled to arrive at their careers. Students are provided with the opportunity to ask questions and experience a part of that career choice. Seventh and eighth-grade students also have an opportunity to tour the Palmer Center.

Hudson Memorial School continues to incorporate a What I Need (WIN) block into the student day. This academic period provides a cohort of students with specialized, intensive, and targeted support for their specific academic areas of need in literacy and numeracy through a direct and personalized approach to learning. Each student at Hudson Memorial School also participates in a daily intervention period. The intervention period was introduced during the 2025-26 school year and replaced the academic-focused period. During the intervention period, students are provided with direct instruction and support in areas of the core curriculum that allow each student to enhance their current academic performance. Student experiences and participation within the intervention period are predetermined based on a set of criteria that

includes, but is not limited to, their assessment results and classroom performance. Instruction during this block of time is targeted and delivered with precision to promote and engage students in learning that will later allow them to access more rigorous curriculum opportunities and enhance their overall long-term academic experience.

The Music Department provides a variety of programs, including band, chorus, and general music. Each year, the department hosts a spring and winter concert for families and the community to enjoy. For the past four winters, Alvirne High School and Hudson Memorial School band and chorus participants have combined their efforts to put on a phenomenal seasonal show at the high school. In April of 2025, Hudson Memorial School students performed the musical, *James and the Giant Peach*. This was an outstanding event and displayed the many talents of our students in the performing arts. In April of 2026, the Curtain Club will once again take to the stage and perform the show, *Beauty and the Beast*.

Hudson Memorial School participates in interscholastic competitions and athletic offerings through the Tri-County League. These offerings include soccer, cross-country, basketball, wrestling, baseball, softball, spirit, volleyball, and track. Our students and staff are proud of the positive contributions of all our student-athletes, both on the field and in the classroom. Along with interscholastic opportunities, Hudson Memorial School also provides intramural offerings with kickball in the fall, a cornhole tournament during the winter, disc golf in the late winter and early spring, and dodgeball in the spring. These opportunities are open to all students. The intramural offerings are determined through student input and interest. Student interests do change over time, and adjustments to the intramural programming are made to provide students with high-interest opportunities to participate.

The Hudson Memorial Parent Teacher Organization (PTO) is vital to our school culture and climate as they continue 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. For the 2025-26 school year, the PTO continued to support the school store, student Roller Skating nights, the annual Scholastic Book Fair, and hosted our school's fourth Festival of Wreaths event, etc. The PTO continues to be a supportive and valued group within our school's community.

The Facilities Department continues to make improvements to the building. This past summer, windows were replaced in several classrooms on the first floor along Memorial Drive, as well as the replacement of the main doors, front entrance façade, and several other outside doors throughout the building. Three science classrooms were renovated during the summer of 2025, and science teachers in those classrooms can be more flexible within their classroom environment, as well as engage with 21st-century science learning activities. The cafeteria

floors were replaced along with two office spaces, a new fire panel was installed, and several new security cameras were installed to improve the overall safety and security of Hudson Memorial School.

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 continuing our work with our local partners and community groups, as well as further developing new partnerships and opportunities for our students in the 2026-27 school year.

Respectfully submitted,

Keith Bowen
Principal

Annual Report of Alvirne High School

School Highlights: The Class of 2025 attended their commencement ceremony at the SNHU Arena on Friday, June 13, 2025, with 260 completing students. The evening ceremony was devoid of any superstitious activities or objects, including black cats. All student completers, along with family and friends, deserve recognition.

As the school year began, the 75th year in Alvirne's history, students, families, alumni, and the community received a new welcome lobby addition of student activities from the 1950s to the 2020s. Entitled, "Alvirne through the Decades", it depicts students' photographs throughout the decades. We welcomed a new Assistant Principal and Director of Athletics to our administrative team, bringing significant experience and new ideas with them. Student enrollment has declined to 955 Hudson students, with 260 students coming daily to our Palmer CTE Center from surrounding communities and their respective high schools. In recognition of the 75th anniversary, an Alvirne Hall of Fame will induct its first members in the spring of 2026. Finally, we appreciate the dedication of our full staff and the connections they make with students and families.

Athletics: Alvirne High School celebrated state champions during the 2024-2025 school year. Kylar Cox was the Division II Wrestling Champion at his weight class. Shayne Mackey was the Division II Wrestling Champion at his weight as well as the Meet of Champions. Jillian Boncore was the Girls' Champion for her weight class. Quintin Tetreault was the Division II Wrestling Champion at his weight. Shawn Boudreau won both the Division II Wrestling Championship and the Meet of Champions at his weight. Shane Plumley was the Division 1 Boys Indoor Track Champion for the 600M race.

The Annual NHIAA and NHADA Scholar Athlete Awards were presented on Tuesday, April 1, 2025, for member schools in Division I at The Capitol Center for the Arts in Concord, NH. Student athletes from throughout New Hampshire were recognized for achieving academic and athletic excellence. The Alvirne recipients included Mike Bebris, Sophia Berube, Evan Bettencourt, Shawn Boudreau, Alekhya Buddhiraju, Ryan Burke, Kayda Chan, Audriena Chipperini, Emma Coppi, Caiden Cox, Charlie Crawford, Chris Darbe, Brent Dunning, Reese Durkee, Ella Hartson, Garrett Howard, Ava Martin, Lindsey Moreau, Jocelyn Nye, Riley Peterson, Braden Plante, Jacob Plante, Lilly Ribeck, Mustafa Salman, Devin Scott, Anna Simpson, Edison Tan, Mia Tardif, Addison Tobin, Ryder Wanamaker, Chase Wherry, Avery Willard, and Ava Zaulyczny.

Shawn Boudreau, Ryan Burke, Emma Coppi, Caiden Cox, Charlie Crawford, Courtney Curnow, Brent Dunning, Shayne Mackey, Brendan Mahaney, Ava Martin, Sean Mendes, Jocelyn Nye, Jacob Plante, Lilly Ribeck, Ethan Schultz, Devin Scott, Ryder Wanamaker, and Avery Willard were recognized for participating in twelve seasons of athletics. Congratulations to Avery Willard, Alekhya Buddhiraju, and Shayne Mackey for being named the James V. Regan Sportsmanship recipients. Congratulations to Shawn Boudreau and Ella Hartson for being named Athlete of the Year. Congratulations to Sophia Berube and Caiden Cox for being recognized as the Mike Lee Scholar Athlete recipients. And congratulations to Mia Tardif for being named the Barbara Hamilton Award recipient.

The Palmer Center (CTE): The Career Development Coordinator, in partnership with the school counseling office, has worked to enhance our focus on Career and College Readiness. Ongoing initiatives such as the CTE Open House, Career Days for grades 6-8, Freshman Seminar, and College & Career Day, etc., continue to play a large role. In the spring, a Career Fair was held at the Alvirne gym for the students of Alvirne and the Palmer Center. The Hudson Career & Workforce Development Committee meets monthly to support the various programs. The CTE Ambassador group has been active in support of these activities and program promotion. Keene State offers an articulation agreement for any student who completes a CTE program to be awarded up to eight credits when they enroll. Individual articulation agreements are also provided for Heavy Duty Mechanics (Lincoln Tech), Welding (Manchester CC, Lincoln Tech), and Veterinary Science (SUNY, UNH). Many programs offer dual enrollment courses, allowing CTE students to earn college credit while taking their regular CTE classes (AFJROTC, Health Science, Human Services, Accounting, Marketing, Culinary Arts, Engineering, Veterinary Science). SNHU also offers a digital badge for all CTE graduates that can be traded in for general education credits.

Career and Technical Student Organizations (CTSOs) are increasingly more prevalent across programs. Our FFA Chapter continues to dominate in state competitions. The Veterinary Science and Forestry teams qualified to represent New Hampshire at the National FFA Convention and Expo in Indianapolis in October, where Vet Science placed 2nd overall in the nation. Students in SkillsUSA (Welding, Construction, and Engineering) qualified at the state level to attend the National Convention in Atlanta. The DECA team also qualified at the state level to represent NH at their International Convention.

Construction, Heavy Duty Mechanics, and Welding students earned OSHA 10 Certifications. Numerous Health Science students earned their LNA Certification and Medical Assisting, while Culinary Arts students earned their Serv-Safe certification. Six AFJROTC students completed their Drone Pilot licenses, and one student attained his private pilot license. We recently added a Dental Assistant option for Health Science students and are planning on a couple of Vet Science credentials. Many CTE students participate in 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. Retail Floral and Natural Resources students decorated the Hills House for its Annual Holiday Open House. The Veterinary Science students raised more than \$15,000 for the Greater Nashua Humane Society and created dozens of pet blankets for the Salem Animal Rescue League. 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.

Music: In April 2025, forty members of the Alvirne Music Department traveled to Bristol and London, England, for a musical and cultural experience. The students visited sites such as Stonehenge, the Roman Baths, the Tower of London, Buckingham Palace, the Royal Albert Hall, and Shakespeare's Globe Theater. We were treated to a performance of "Hadestown" in London's West End and performed three concerts "across the pond" - two in Bristol and one in London. Our first concert of the tour took place aboard the SS Great Britain. From 1845 to 1853, the SS Great Britain was the largest passenger ship in the world. Now a popular tourist attraction,

the Alvirne band and choir have the distinction of being the first musical groups to perform aboard her historic decks!

The 2025-2026 school year began with the Alvirne marching band performing at the Londonderry Old Home Day Parade, Allenstown Old Home Days Parade, Alvirne High School varsity football games, the Salem Band Show, and the Derry Christmas Parade. Our choirs kept busy during the fall and winter with various performances, including the September 11th Remembrance Ceremony at Benson's Park and at the Holiday Stroll in Nashua; unfortunately, their holiday performance at the First Baptist Church in Hudson was cancelled due to inclement weather. A highlight of the fall semester was the Tri M Music Honor Society induction ceremony, during which we welcomed eight new members. In December, the music department presented a winter concert in conjunction with Hudson Memorial School, embodying our school's core value of Community. We are currently preparing for Cabaret on March 21 & 22, 2026. This year's Cabaret will celebrate Alvirne's 75th anniversary in a variety of ways, including the world premiere of a new work for Concert Band that was commissioned for the occasion. We look forward to our spring concerts on May 19-20, 2026. The spring concerts are once again generously sponsored by the Brody family in memory of Elias Brody. Music department students were very successful at both Jazz All-State auditions and Classical All-State Auditions, with 11 students selected to each festival. The following students will represent the Music Department at the New Hampshire Music Educators Jazz All-State Festival February 5-7, 2026, at Pinkerton Academy and the New Hampshire Music Educators Classical All State Festival April 16-18, 2026, in Concord, NH: **Jazz All-State:** Sophia Cianciolo, Makena Daggett, Alivia Ferdinand, Madelyn House, Darian Lindsay, Eleanor Moesel, Meredith Pomerleau, Aniya Sheppard, Antione Sheppard, Wisper Smith, and Danica Weaver. Madelyn House and Meredith Pomerleau received the top scores in the state in their respective audition rooms. **Classical All-State:** Mia Brown, Teague Butler, Makena Daggett, Madelyn House, Darian Lindsay, Eleanor Moesel, Angelina Normandin, Meredith Pomerleau, Aniya Sheppard, Antione Sheppard, and Danica Weaver. Madelyn House and Antione Sheppard received the top scores in the state in their respective audition rooms. Finally, we would like to congratulate Samuel Oquist, Meredith Pomerleau, and Antione Sheppard for representing Alvirne at the **NH All-State Chamber Music Festival** on January 10, 2026, at Pinkerton Academy.

Theatre: Our theater program continues to thrive, bringing creativity, collaboration, and learning to our school community with every production! Again, we started the year with our annual Haunted Hayride, an incredibly successful event that involved more than 80 middle and high school students. Both nights sold out with eager community members ready for a frightful adventure. With the help of our talented actors and dedicated volunteers, Class Act was able to reach its fundraising goals. This fall, students worked tirelessly on the show *I Never Saw Another Butterfly*, which was performed on the large stage. This social justice play is about a young girl surviving the Holocaust, featuring 30 students who collaborated throughout a focused three-month rehearsal process, culminating in three strong and powerful performances that left audience members in awe. The cast and crew also hosted three in-school performances that allowed over 400 students to learn about this important moment in history, as well as what it takes to create a theatrical performance. This production will be performed at a Synagogue in Chelmsford, MA, as the cast and crew felt that this is an important

story to be told outside the walls of their school. In December, Class Act brought holiday cheer to the stage with our annual and beloved Holiday Extravaganza. Featuring 50 cast and crew members, this inclusive celebration highlighted students of all abilities and showcased the power of collaboration across departments, including Special Education, Music, Art, and English. Looking ahead, we are excited to be preparing for our spring musical - *Into the Woods*. Building off last year's success of *Anastasia*, we anticipate a cast and crew of 60 students. We also hope that we can keep up the tradition of welcoming our elementary students for an in-school performance in May 2026, followed by four performances offered to our community. The advisors have been amazed at what the students have been able to accomplish.

On behalf of Alvirne and the Palmer Center, we thank the Hudson community for their ongoing support.

Once a Bronco, Always a Bronco!

Steven Beals, Principal

Retiring Staff

The Hudson School District would like to thank and acknowledge:



Michele Alukonis
Nottingham West
Elementary School
35 years



Susan Atwood
Alvirne High School
13 years



Patricia Begonis
Alvirne High School
25 years



Cathy Brackett
SAU
17 years



Pegeen Dunne
Hills Garrison
Elementary School
29 years



Carla Griffin
Hudson Memorial School
20 years



Sherri Lavoie
Hills Garrison
Elementary School
31 years



Deanne Malizia
Library Street School
16 years



Amy O'Leary
Hudson Memorial School
8 years



Deb Root
Library Street School
17 years



Svetlana Stewart
Alvirne High School
19 years

Early Learning Center Roster

Last Name	First Name	Job Title	Annual Pay
ADAMS	JAIME	TEACHER	\$76,750.00
ALIU	KRISTINA	KINDERGARTEN CLASSROOM ASST.	\$15,345.00
ANSELMO	ASHLEY	TEACHER	\$52,000.00
ANTICO	EMILY	TEACHER	\$59,500.00
BARBOUR	LAUREN	PARAEDUCATOR	\$21,083.26
BEAUREGARD	ALIVIA	PARAEDUCATOR	\$18,870.50
BENNETT	CHRISTINA	PARAEDUCATOR	\$27,174.16
BERGSTROM	BRITTANY	TEACHER	\$59,500.00
BREEN	MELISSA	TEACHER	\$64,250.00
BROOKS	STEPHANIE	TEACHER	\$73,000.00
BURTON	GABRIELLE	PARAEDUCATOR	\$18,770.13
CAMPO	AMY	TITLE 1 TUTOR	\$35,668.38
CARGILL	NICOLE	SPECIAL SERVICES COORDINATOR	\$89,077.57
CARROLL	AMY	PRINCIPAL	\$111,500.00
CHERKAOUI	AICHA	TITLE 1 TUTOR	\$33,374.83
COCO	THERESE	PARAEDUCATOR	\$25,468.04
CRIPPS	COLLEEN	PARAEDUCATOR	\$31,248.10
DANE	NICOLE	TEACHER	\$86,250.00
DLUBAC	COLLEEN	TITLE 1 TUTOR	\$33,374.83
DUNNE	EMMA	PARAEDUCATOR	\$18,870.50
ENRIQUEZ	ALONDRA	KINDERGARTEN CLASSROOM ASST.	\$15,345.00
FARRELL	CYNTHIA	FOOD SERVICE WORKER	\$9,296.25
FRAPPIER	ROBIN	TEACHER	\$60,000.00
FREDETTE	AMANDA	TEACHER	\$73,000.00
GARAS	KELLY	TEACHER	\$83,500.00
GASPER	NICOLE	PARAEDUCATOR	\$25,227.72
GEBING	LAURA	PARAEDUCATOR	\$21,290.36
GOLDEN	DOUGLAS	CUSTODIAN	\$51,688.00
GRAHAM	ALLYSON	PARAEDUCATOR	\$26,025.78
HERRICK	JULIANNE	NURSE	\$76,000.00
HOLDER	KATHERINE	TEACHER	\$57,000.00
KALLELIS	HEATHER	FOOD SERVICE MANAGER	\$29,831.25
KELLER	MARIA	KINDERGARTEN CLASSROOM ASST.	\$14,508.00
KELLEY	JENNIFER	TEACHER	\$76,750.00
KRATOSKA	HELEN	SCHOOL COUNSELOR	\$60,622.50
KUCZKOWSKI	KATHLEEN	TITLE 1 TUTOR	\$35,668.38
LACRETA	ALLISON	TEACHER	\$53,250.00

LEONE	ELIZABETH	ASSISTANT PRINCIPAL	\$100,000.00
LETIZIO	KATIE	TEACHER	\$60,750.00
LIBBY	AMIE	TEACHER	\$86,250.00
LINDSAY	MADAILEIN	TEACHER	\$53,250.00
LITTLE	ROBERT	CUSTODIAN	\$29,159.00
LIVINGSTON	TERRY	ADMINISTRATIVE ASSISTANT	\$44,128.50
LYONS	SUZANNE	FOOD SERVICE WORKER	\$11,830.00
MALIZIA	DEANNE	TEACHER	\$76,750.00
MARA	KALI	TEACHER	\$60,000.00
MASTACOURIS	MARINA	TEACHER	\$60,000.00
MCAULIFFE	EMILY	PARAEDUCATOR	\$20,576.60
MCCAFFERY	PAIGE	KINDERGARTEN CLASSROOM ASST.	\$14,508.00
MCCUE	MEGAN	TEACHER	\$50,000.00
MCPHEE	LENORA	KINDERGARTEN CLASSROOM ASST.	\$14,508.00
MOECKEL	NICOLE	TEACHER	\$56,250.00
MURPHY	CASSIDY	TEACHER	\$50,200.00
NAUGHTON	ELIZABETH	TEACHER	\$66,000.00
NEISH	LAUREN	TEACHER	\$58,250.00
NICHOLS-CRUZ	ROBIN	TEACHER	\$86,250.00
O'LEARY	DEBRA	PARAEDUCATOR	\$22,903.10
O'BRIEN	MICHELLE	ADMINISTRATIVE ASSISTANT	\$15,758.40
O'SULLIVAN	MARY	PARAEDUCATOR	\$20,163.00
PERKINS	JULIANNE	TEACHER	\$51,000.00
PETERS	LAUREN	TEACHER	\$52,000.00
PHILLIPS	CRISTA	TITLE 1 TUTOR	\$35,668.38
PICARD	LAURIE	NURSE	\$73,750.00
PIEDRA	JACOB	TEACHER	\$59,950.00
PLANTE	MELANIE	PARAEDUCATOR	\$27,596.52
RACKLIFF	AMY	PARAEDUCATOR	\$19,801.10
RICHARDS	ERYN	TEACHER	\$51,000.00
ROMANO	DENISE	ADMINISTRATIVE ASSISTANT	\$56,179.50
ROOT	DEBORAH	TEACHER	\$76,750.00
SAIA	DANIEL	TEACHER	\$60,750.00
SARCIA	JACQUELINE	PARAEDUCATOR	\$27,714.96
SHUMSKY	PAMELA	ADMINISTRATIVE ASSISTANT	\$15,817.20
SKINNER	LAUREN	SCHOOL COUNSELOR	\$51,214.71
SNYDER	SARAH	PARAEDUCATOR	\$32,557.84
STEVENS	TAMMY	PARAEDUCATOR	\$26,119.34
STILES	KATHLEEN	TEACHER	\$36,571.36

SULLIVAN MCKINNON	COLLEEN	KINDERGARTEN CLASSROOM ASST.	\$14,508.00
THOMAS	MARGARET	TITLE 1 TUTOR	\$35,668.38
TREADWELL	WILLIAM	CUSTODIAN	\$61,526.40
TREADWELL	KATHY	FOOD SERVICE WORKER	\$24,542.10
TREMBLAY	MELANIE	TEACHER	\$68,000.00
UNGER	HEIDI	LIBRARY MEDIA SPECIALIST	\$77,500.00
VAZQUEZ	GUADALUPE	CUSTODIAN	\$49,982.40
VIVEIROS	GEORGE	CUSTODIAN	\$49,982.40
WHITELEY	BRENDA	TEACHER	\$83,500.00
WISE	DEIRDRE	TEACHER	\$68,000.00
WRIGHT	SUSAN	ADMINISTRATIVE ASSISTANT	\$18,001.20

Hills Garrison Elementary School Roster

Last Name	First Name	Job Title	Annual Pay
BAILEY	BRIANA	TEACHER	53,000.00
BELAU	MARISSA	TEACHER	68,000.00
BOILARD	KIMBERLY	PARAEDUCATOR	25,662.00
BOUCHER	KATE	TEACHER	66,000.00
BOUTIN	HANNAH	PARAEDUCATOR	19,801.10
BOWER	DANIELLE	TEACHER	54,250.00
BOZEK	NANCY	INTERVENTIONIST	35,668.38
BURNS	GREGG	CUSTODIAN	51,688.00
CARSON	MARIA	PARAEDUCATOR	32,981.78
CHARTRAIN	AMY	LIBRARY MEDIA SPECIALIST	86,250.00
CHASE	EMILY	TEACHER	57,000.00
CHAUSSE	KAYLENE	SCHOOL COUNSELOR	51,375.00
CONLEY	SANDRA	TEACHER	83,500.00
CORACCIO	GRACE	TEACHER	49,000.00
DECASTRO	ASHLEY	NURSE	70,250.00
DODGE	LORI	TEACHER	69,500.00
DUFOUR	TARA	PARAEDUCATOR	25,860.90
DUNNE	ISABELLA	PARAEDUCATOR	20,059.60
DUNNE	PEGEEN	TEACHER	83,500.00
ENRIGHT	MEREDITH	PARAEDUCATOR	10,412.38
FERRANTE	KAREN	TEACHER	86,250.00
FORRENCE	TAYLOR	TEACHER	55,000.00
GARDNER	CATHERINE	TEACHER	67,250.00

GRASSA	TORI	TEACHER	52,000.00
GREENE	HEIDI	PARAEDUCATOR	22,148.62
GULLAGE	KELLY	TEACHER	59,500.00
HANSEN	LISA	TEACHER	75,250.00
HARDY	JENNA	INTERVENTIONIST	42,004.38
HERLIHY	REBECCA	FOOD SERVICE WORKER	9,296.25
HERNON	CHRISTOPHER	CUSTODIAN	46,654.40
IANNACO	CAROL	ADMINISTRATIVE ASSISTANT	49,491.00
JACKSON	SHIRLEY	PARAEDUCATOR	24,317.80
JENKINS	ABIGAIL	TEACHER	60,750.00
KENNEY	GUIDA	COOK	27,549.28
KINGSLEY	CHRISTINE	TEACHER	83,500.00
KNIGHTLY	KRISTIN	PARAEDUCATOR	20,055.75
LALIBERTE	AMANDA	TEACHER	76,750.00
LAVOIE	SHERRI	SPECIAL EDUCATION COORDINATOR	105,816.10
MACDOUGALL	DEBRA	TEACHER	61,500.00
MANIACHI	LAURIE	PARAEDUCATOR	20,059.60
MARTIN	JESSICA	PARAEDUCATOR	24,012.30
MARTIN	JANICE	ADMINISTRATIVE ASSISTANT	37,633.44
MARTIN	STACY	SCHOOL COUNSELOR	52,787.81
MAZEROLLE	AINSLEY	TEACHER	49,000.00
MCALMAN	DONALD	CUSTODIAN	32,305.00
MENDEZ	LOUREE	PARAEDUCATOR	18,870.50
MESSURI	JENNIFER	PARAEDUCATOR	30,162.72
MISENHEIMER	KARYN	TEACHER	86,250.00
MULLEN	CAROLYN	FOOD SERVICE WORKER	8,463.00
MULLIGAN	JAMES	CUSTODIAN	61,526.40
NEARY	TRACIE	TEACHER	83,500.00
NGETH	KATHERINE	TEACHER	53,000.00
PINARDI	MARISA	TEACHER	78,750.00
POULIN	LINE	TEACHER	60,500.00
PRINDLE	ASHLEY	ASSISTANT PRINCIPAL	98,000.00
PROVENCHER	JILLIAN	TEACHER	64,250.00
QUADROS	MICHELLE	INTERVENTIONIST	30,855.00
RIVERA	ALEXIA	PARAEDUCATOR	20,318.10
RYAN	MICHAEL	PARAEDUCATOR	21,766.16
SMALL	VALERIE	PARAEDUCATOR	40,072.20
TANUMA	MATTHEW	TEACHER	83,500.00
TEAGUE	KAREN	PARAEDUCATOR	34,255.48
THIBEAULT	MARGAUX	TEACHER	59,500.00

TRUE	CHLOE	TEACHER	50,000.00
TUFTS	THEODORA	PRINCIPAL	114,000.00
UDICE	GINA	TEACHER	77,500.00
WELPER	LAURA	PARAEDUCATOR	18,870.50
WHARTON	EMMA	PARAEDUCATOR	18,770.13
WOOLDRIDGE	BRENDA	ADMINISTRATIVE ASSISTANT	54,151.50

Nottingham West Elementary School Roster

Last Name	First Name	Job Title	Annual Pay
ALUKONIS	MICHELE	TEACHER	\$76,750.00
ARMSTRONG	WILLIAM	CUSTODIAN	\$61,526.40
ARMSTRONG	LISA	TEACHER	\$76,750.00
BAKER	SCOTT	PRINCIPAL	\$122,144.06
BATES	TINA	TEACHER	\$83,500.00
BENNETT	ANDREA	PARAEDUCATOR	\$21,248.70
BERGERON	JESSICA	SPEECH PATHOLOGIST	\$83,500.00
BISTANY	SUZANNE	TITLE 1 TUTOR	\$35,668.38
BLAIKIE	KAREN	PARAEDUCATOR	\$26,501.42
BLAIS	MICHELL	SCHOOL COUNSELOR	\$50,604.40
BLISS	JESSICA	TEACHER	\$73,000.00
BREEN	CATHERINE	TEACHER	\$50,000.00
BRIGHAM	DALE	PARAEDUCATOR	\$21,176.74
BURKE	MEGHAN	TITLE 1 TUTOR	\$30,855.00
COUILLARD	KASSANDRA	PARAEDUCATOR	\$14,654.75
CRANE	JULIE	ADMINISTRATIVE ASSISTANT	\$15,758.40
CRIVAC	ERIC	TEACHER	\$83,500.00
CURRIER	REBECCA	TEACHER	\$59,500.00
DEAN	ADELINA	COOK	\$25,180.35
DIETZ	MELISSA	TEACHER	\$83,500.00
DILLON	LOUISE	TEACHER	\$76,000.00
DRAUGHN	JENNIFER	PARAEDUCATOR	\$34,081.58
DUBOIS	ANNA-LOUISE	TEACHER	\$80,500.00
ELLISON	CHRISTINE	PARAEDUCATOR	\$19,284.38
ERIKSEN	MELISSA	NURSE	\$64,750.00
EVERHART	FRANCISCA	PARAEDUCATOR	\$24,440.00
FLAHERTY	BRANDI	PARAEDUCATOR	\$19,801.10
FOLEY	AUBRIE	PARAEDUCATOR	\$14,654.75
GALVIN	CAROL	FOOD SERVICE WORKER	\$35,894.63

GAMACHE	GAIL	ADMINISTRATIVE ASSISTANT	\$42,607.50
GARON	GERRI-ANN	PARAEDUCATOR	\$35,203.00
GARRUBA	LILLIAN	TEACHER	\$83,500.00
GODDARD	BETH	FOOD SERVICE WORKER	\$19,019.00
GODSOE	RYLEE	TEACHER	\$53,000.00
GORMAN	MARY	PARAEDUCATOR	\$18,870.50
GOSS	LAURA	TEACHER	\$80,500.00
GREAVES	HEIDI	SPECIAL EDUCATION COORDINATOR - PRESCHOOL	\$88,114.16
HAYWARD	TRACY	PARAEDUCATOR	\$14,654.75
HEINEMANN	CANDICE	TEACHER	\$66,000.00
JACKSON	ELLEN	FOOD SERVICE WORKER	\$14,622.40
JAVIER	ELISA	CUSTODIAN	\$49,982.40
JAVIER	CARLOS	CUSTODIAN	\$51,688.00
JOHNSON	MELISSA	ADMINISTRATIVE ASSISTANT	\$44,128.50
KEATING	KALLIE	PARAEDUCATOR	\$15,056.25
KULICK	JENNA	PARAEDUCATOR	\$19,387.50
KURASZ	SARAH	TEACHER	\$60,000.00
LABRIE	REBECCA	TEACHER	\$49,000.00
LACOUNT	DOREEN	FOOD SERVICE WORKER	\$9,435.00
LAVOIE	CHERYL	ADMINISTRATIVE ASSISTANT	\$32,151.60
LEAR	ALYSON	TEACHER	\$64,250.00
LEARY	LAUREN	SPECIAL EDUCATION COORDINATOR	\$88,114.23
LESHANE	KRISTI	LIBRARY MEDIA SPECIALIST	\$62,500.00
LEVESQUE	ALISHA	TEACHER	\$54,200.00
LINNEHAN	MARY	PARAEDUCATOR	\$24,010.35
MACKENZIE	ERICA	PARAEDUCATOR	\$29,242.20
MACKEY	KATRINA	ASSISTANT PRINCIPAL	\$102,750.00
MAGEE	PATRICIA	PARAEDUCATOR	\$20,566.26
MAHONEY	MICHELLE	TEACHER	\$83,500.00
MANOUKIAN	KRISTIN	ADMINISTRATIVE ASSISTANT	\$40,189.50
MARTIN	LINDA	PARAEDUCATOR	\$29,242.20
MCCARTHY	ANDREA	TEACHER	\$52,000.00
MCCARTHY	CORNELIA	TEACHER	\$56,200.00
MCCRYSTAL	CAROLYN	TEACHER	\$48,000.00
MCNALLY	ALEXANDRA	PARAEDUCATOR	\$15,056.25
MEYER	ELLEN	PARAEDUCATOR	\$15,056.25
MOHRING	KIRSTEN	TEACHER	\$83,000.00
MORGAN	TERESA	TEACHER	\$76,000.00
NADEAU	KARA	TEACHER	\$76,750.00

NOONAN	LAURA	PARAEDUCATOR	\$29,097.38
NORMAND	KIM	TITLE 1 TUTOR	\$35,668.38
O'CONNOR	JESSICA	PARAEDUCATOR	\$14,654.75
OUELLETTE	KALLIE	TEACHER	\$74,250.00
PARKHURST	DANIELLE	PARAEDUCATOR	\$22,912.50
PASSAMONTE	LISA	TEACHER	\$73,000.00
QUIRION	SHANA	TEACHER	\$68,000.00
REYNOLDS	MEAGHAN	TEACHER	\$58,500.00
REYNOLDS	JACLYN	TEACHER	\$64,250.00
RIBECK	AMY	TEACHER	\$72,000.00
SAVOIE	MARLENE	PARAEDUCATOR	\$36,979.60
SCANLON	CAROL	PARAEDUCATOR	\$17,786.45
SEARLES-ALLEN	KELLI	TEACHER	\$76,750.00
SEWADE	SYLVIA	TEACHER	\$76,750.00
SOTO	RONALD	CUSTODIAN	\$45,614.40
SPAULDING	ELIZABETH	SPEECH/LANGUAGE ASSISTANT	\$49,724.37
STREECHON	EMILY	TEACHER	\$49,000.00
TAYLOR	KATELYN	INTERVENTIONIST	\$33,374.83
THOMAS	JULIA	TEACHER	\$64,250.00
TIGHE	GINA	TEACHER	\$83,500.00
TIGHE LEARY	KIMBERLY	TEACHER	\$68,000.00
TOURVILLE	SAMANTHA	PARAEDUCATOR	\$25,527.58
VESEY	JENNIFER	TEACHER	\$83,500.00
ZACCARIA	MAURA	TEACHER	\$70,250.00

Hudson Memorial School Roster

Last Name	First Name	Job Title	Annual Pay
ALLARD	MADDISON	PARAEDUCATOR	\$18,870.50
BAPTISTA	MICHAEL	CUSTODIAN	\$51,688.00
BEARD	LEE	FOOD SERVICE WORKER	\$12,580.00
BEATON	LISA	ADMINISTRATIVE ASSISTANT	\$40,092.00
BELANGER	JORDAN	TEACHER	\$50,000.00
BIGELOW	TANYA	FOOD SERVICE WORKER	\$11,284.00
BOILARD	VICTORIA	PARAEDUCATOR	\$22,912.50
BORRERO	ANGEL	CUSTODIAN	\$70,324.80
BOURASSA	KIMBERLY	TEACHER	\$83,500.00
BOWEN	KEITH	PRINCIPAL	\$131,880.65
BRAND	AMANDA	TEACHER	\$70,250.00

BRETON	ELIZABETH	TEACHER	\$48,000.00
BROWN	CINDY	PARAEDUCATOR	\$20,732.14
CAMPO	STEPHEN	ASSISTANT PRINCIPAL	\$104,559.43
CENSULLO	JAMI	ADMINISTRATIVE ASSISTANT	\$37,537.50
CHABOT	TRACY	TEACHER	\$76,750.00
CIARALDI	ASHLEY	SCHOOL COUNSELOR	\$52,590.21
COCCIA	BRIANNA	TEACHER	\$48,000.00
COLLARD	ELIZABETH	TEACHER	\$55,000.00
CORTEZ	KAREN	FOOD SERVICE WORKER	\$12,580.00
COUTURE	ALISON	NURSE	\$69,000.00
CRIVELLO	REBECCA	TEACHER	\$58,250.00
CURRAN	MARY BETH	PARAEDUCATOR	\$35,205.82
DALRYMPLE	SHEILA	TEACHER	\$76,750.00
DECKER	REBECCA	TEACHER	\$76,750.00
DENOMMEE	KERRI	TEACHER	\$73,000.00
DESCHENEAUX	KRISTIN	TEACHER	\$75,250.00
DUBOIS	AMANDA	TEACHER	\$48,000.00
DUNN	MICHELLE	TEACHER	\$83,500.00
DUQUE	CARLOS	CUSTODIAN	\$49,982.40
DUQUE	ORFALI	CUSTODIAN	\$49,982.40
ENIS	ASHLEY	TEACHER	\$48,000.00
FERNANDES	STEPHEN	TEACHER	\$86,250.00
FILLMORE	HEATHER	TEACHER	\$59,500.00
FOLSOM	SCOTT	MENTAL HEALTH COUNSELOR	\$64,896.00
GANNON	OLIVIA	TEACHER	\$53,000.00
GIRGINIS	FRANK	PARAEDUCATOR	\$40,203.80
GODIN	KATHERINE	TEACHER	\$70,250.00
GORBY	ERIC	TEACHER	\$76,750.00
GORDON	DORIANE	TEACHER	\$83,500.00
GORDON	ROBERT	TEACHER	\$83,500.00
GRIFFIN	CARLA	TEACHER	\$83,500.00
HASTINGS	JEFFREY	TEACHER	\$76,750.00
HYAM	NANCY	FOOD SERVICE MANAGER	\$25,363.50
IDE	ELIZABETH	TEACHER	\$58,250.00
IWANICKI	KALEIGH	PARAEDUCATOR	\$10,575.00
JUREWICZ	HEATHER	COOK	\$22,847.50
JUREWICZ	CAMDEN	PARAEDUCATOR	\$18,870.50
KING	LAUREN	PARAEDUCATOR	\$32,370.78
KIRBY	LEONIE	TEACHER	\$60,750.00
KORSAK	MICHELLE	TEACHER	\$76,750.00

LAGRASSE	JEANETTE	ENGLISH DEPT. HEAD	\$85,539.38
LAPORTE	REBECCA	FOOD SERVICE MANAGER	\$29,484.38
LAROCQUE	DENNIS	TEACHER	\$72,750.00
LIRIANO-COLE	RACHEL	PARAEDUCATOR	\$19,387.50
LOPEZ	ANASTASIA	MATH DEPT. HEAD	\$61,230.76
MACKLIN	CLAIRE	SPEECH/LANGUAGE ASSISTANT	\$23,117.01
MAGANA-RODRIGUEZ	ANA VICTORIA	FOOD SERVICE WORKER	\$14,105.00
MALLIMALA	SASYA	FOOD SERVICE WORKER	\$12,194.00
MANN	KAREN	TUTOR	\$30,690.00
MARKUNAS	JACQUELYN	PARAEDUCATOR	\$20,421.50
MATHUR	YOJNA	TEACHER	\$64,250.00
MCGIVERN	ELIZABETH	TEACHER	\$86,250.00
MEDEIROS	KAREN	TEACHER	\$83,500.00
MICHAILIDES	MICHELLE	TEACHER	\$49,000.00
MITCHELL	ERICA	TEACHER	\$60,750.00
MITTON	ELIZABETH	TEACHER	\$53,250.00
MOCCIA	SARAH	TEACHER	\$42,461.45
MOOERS	CAMERON	PARAEDUCATOR	\$18,870.50
MOTHERWAY	MICHAEL	TEACHER	\$86,250.00
MURPHY	KAREN	TEACHER	\$83,500.00
NARDELLI	CATHERINE	PARAEDUCATOR	\$38,624.60
O'BRIEN	KAREN	SCHOOL COUNSELOR	\$85,351.79
O'LEARY	AMY	TEACHER	\$83,500.00
OSPINA MARIN	HERBELL	CUSTODIAN	\$46,654.40
PALMIERI	JAMES	TEACHER	\$83,500.00
PARENT	GAVIN	TEACHER	\$48,000.00
PIPER	SUSAN	ADMINISTRATIVE ASSISTANT	\$54,171.00
PIPER	SUSAN	PARAEDUCATOR	\$30,751.76
REECE	JACOB	SCIENCE DEPT. HEAD	\$73,668.80
RICHARD	STEPHANIE	TEACHER	\$66,000.00
RICHARDS	JENNIFER	TEACHER	\$15,873.73
RICHARDSON	MATTHEW	PARAEDUCATOR	\$22,912.50
RIVERS	JILLIAN	ADMINISTRATIVE ASSISTANT	\$29,137.50
ROCHE	KYLA	SPECIAL EDUCATION COORDINATOR	\$82,200.00
RONDEAU	SHELBY	ADMINISTRATIVE ASSISTANT	\$27,000.00
ROULEAU	REBECCA	TEACHER	\$51,000.00
ROWELL	MELISSA	TEACHER	\$63,000.00
SALVO	JARYT	TEACHER	\$60,950.00
SAWYER	MANDI	SCHOOL COUNSELOR	\$71,042.96

SCANZANI	RACHEL	SOCIAL STUDIES DEPT. HEAD	\$82,003.12
SECKLA	MICHAEL	TEACHER	\$76,750.00
SHANNON	JOY	PARAEDUCATOR	\$26,069.96
SLOAT	BETH	LIBRARY MEDIA SPECIALIST	\$60,950.00
SMITH	BRADLEY	TEACHER	\$83,500.00
SPAULDING	LAURA	ASSISTANT PRINCIPAL	\$88,901.50
STAIB	HANNAH	TEACHER	\$60,750.00
STEVENS	BRIANNA	TEACHER	\$51,000.00
STILPHEN	PATRICIA	TEACHER	\$80,500.00
STILPHEN	MICHEL	TEACHER	\$62,500.00
TEAGUE	TATUM	TEACHER	\$49,000.00
TIRONE	RACHAEL	TEACHER	\$55,250.00
TOLLEFSON	THOMAS	TEACHER	\$52,000.00
TOWLE	HEATHER	TEACHER	\$76,750.00
TRIANA	LAURA	CUSTODIAN	\$49,982.40
TUCKER	AMY	SCHOOL COUNSELOR	\$50,717.13
WAKEHAM	ERIN	TEACHER	\$63,250.00
WALTER	KATHLEEN	PARAEDUCATOR	\$40,072.20

Alvirne High School Roster

Last Name	First Name	Job Title	Annual Pay
ABBOTT-ROSE	KAITLYN	TEACHER	56,250.00
ADAMS	DOUGLAS	TEACHER - PT	31,326.96
AMICO	TARA	PARAEDUCATOR	23,218.00
ANGER	DAVID	TEACHER	76,750.00
ATWOOD	SUSAN	PARAEDUCATOR	43,099.00
AUBIN	KARA	FOOD SERVICE WORKER	12,580.00
BEALS	STEVEN	PRINCIPAL	139,471.82
BEAUDET	JACQUELINE	TEACHER	77,500.00
BENNET	JOSHUA	TEACHER	74,250.00
BLASCIO	KATSIARYNA	TEACHER	80,500.00
BLISS	CORIE	TEACHER	72,000.00
BRESSLER	DAVID	TEACHER	74,250.00
BROWN	ERNEST	TEACHER	76,750.00
BUCKLEY	ELIANA	TEACHER	68,000.00
BUNKARTAS	JEFFREY	TEACHER	83,500.00
BUREAU	SUSAN	TUTOR	33,374.83
CARBEE	CAROLINE	TUTOR	30,855.00

CARMONA	JORGE	CUSTODIAN	46,654.40
CASSETTA	KIM	PARAEDUCATOR	40,072.20
CATALDO	ALISON	ADMINISTRATIVE ASSISTANT	15,976.80
CHANDLER	TINA	FOOD SERVICE WORKER	15,956.25
CLOSE-FOLEY	RYDER	TEACHER	55,250.00
COLE	DEBORAH	LIBRARY MEDIA SPECIALIST	73,000.00
COLE	THOMAS	TEACHER - ROTC	118,247.80
COMPAGNA	SARAH	TEACHER	77,500.00
CROCKETT	MEGHAN	TEACHER	52,000.00
CURRIER	COLLIN	TEACHER	59,500.00
DALEY	SEAN	TEACHER	49,000.00
DAVIS	DANIELLE	TEACHER	53,000.00
DEMBROWSKI	ELIZABETH	FOOD SERVICE WORKER	22,546.88
DEMERS	PHILLIP	TEACHER	53,250.00
DENIS	LAUREN	DEPARTMENT HEAD - ENGLISH	77,015.55
DIGIANTOMMASO	NINA	FOOD SERVICE WORKER	33,494.25
DIMALANTA	ROSVE	FOOD SERVICE WORKER	8,100.00
DIMALANTA	AIDA	PARAEDUCATOR	23,401.30
DUFAULT	ADAM	TEACHER	51,200.00
DUFFY	TARA	TEACHER	49,000.00
DUONG	TU ANH	TEACHER	52,250.00
EGAN	CONNOR	TEACHER	49,200.00
FLAHERTY	TRACI	TEACHER	86,250.00
FOX	KENNETH	TEACHER	53,250.00
FRASCA	JULIA	CUSTODIAN	46,654.40
FRASCA	PAUL	CUSTODIAN	49,982.40
FRAUWIRTH	ERIC	DIRECTOR - CTE	113,658.70
FREEDMAN	MARY	FOOD SERVICE WORKER	15,956.25
GALINDO	ISABEL	CUSTODIAN	46,654.40
TRUJILLO			
GALLAGAN	MICHAEL	TEACHER	61,500.00
GARON	SETH	TEACHER	83,500.00
GEDZIUN	PAUL	TRANSPORTATION DRIVER	15,750.00
GINGRAS	ROWAN	TEACHER	49,000.00
GLAZIER	RUTH	TEACHER	58,200.00
GODJIKIAN	JAYMIE	ADMINISTRATIVE ASSISTANT	21,450.00
GORA	KYLE	PARAEDUCATOR	22,301.50
GORA	CHEVON	PARAEDUCATOR	27,557.04
GRAHAM	JANINE	TEACHER	76,750.00
GRIFFIN	MELISSA	TEACHER	54,250.00

GUENKEL	RICHARD	PARAEDUCATOR	19,801.10
HALL	SHEILA	FOOD SERVICE WORKER	15,956.25
HALLAS	JODI	ASSISTANT PRINCIPAL	110,321.89
HANIK	MARK	TEACHER	86,250.00
HANIK	DAWN	TEACHER	86,250.00
HENNESSEY	DANYEL	PARAEDUCATOR	23,829.00
HESKETH	ERIN	ADMINISTRATIVE ASSISTANT	39,000.00
HILL-BLOUIN	SUSAN	TEACHER - PT	40,072.37
HILTON	SARAH	SCHOOL COUNSELOR	60,765.56
HOULE	COLTON	FARM HELP	26,769.00
INDELICATO	KRISTA	SCHOOL COUNSELOR	49,620.54
KENNEDY	CATHERINE	TEACHER	58,250.00
LAROCHELLE	KATELYN	TEACHER	54,250.00
LARSON	ALEXANDER	TEACHER	52,000.00
LEARY	RYAN	CUSTODIAN	70,324.80
LEBEL	BRIAN	TEACHER	61,500.00
LECKLIDER	REBECCA	TEACHER	76,750.00
LEDREW	DIANNE	PARAEDUCATOR	21,249.02
LEWIS	HANNAH	TEACHER	50,200.00
LINSTAD	JANICE	PARAEDUCATOR	29,912.68
LOCKHART	LAURA	CAREER CENTER SPECIALIST	24,276.00
LOFTUS	RICHARD	TEACHER	54,200.00
LOW	GAIL	ADMINISTRATIVE ASSISTANT	23,273.25
MACKENZIE	FAITH	PARAEDUCATOR	22,301.50
MAMOS	PETER	TUTOR	34,526.25
MANNING	DANYELE	PARAEDUCATOR	23,218.00
MARANIAN	SOTERIA	SCHOOL COUNSELOR	47,423.08
MARCURE	JESSICA	TEACHER	55,250.00
MARISON	MIKAELA	SCHOOL COUNSELOR	48,596.56
MARSHALL	MARIANNE	PARAEDUCATOR	21,724.82
MATTEO	MARGOTH	TEACHER	86,250.00
MCALEVY	TYLER	TEACHER	61,500.00
MCCARTHY	SHANNON	DEPARTMENT HEAD - MATH	67,847.12
MCDONALD	DIANNE	ADMINISTRATIVE ASSISTANT	39,136.50
MCEVOY	ANDREA	TEACHER	53,250.00
MICHAUD	JACQUELINE	DEPARTMENT HEAD - CTE BUSINESS	86,813.32
MICHAUD	MICHAEL	TEACHER - PT	34,560.00
MONTOYA	PAOLA	CUSTODIAN	46,654.40
MORALES	JUDITH	TEACHER	77,500.00
MORIN	DONNA	TEACHER	73,000.00

MURPHY	KATHLEEN	TEACHER	83,500.00
NADEAU	EMERY	FARM MANAGER	67,600.00
NASSIF	SARAH	DEPARTMENT HEAD - SCIENCE	81,040.12
NELSON	JULIE	TEACHER	83,000.00
NICKERSON	JENNIFER	TEACHER	59,700.00
NOONAN	CARYN	ADMINISTRATIVE ASSISTANT	54,112.50
NORTON	RYAN	TEACHER - PT	34,560.00
OAKLEY	MARIA	TEACHER	83,000.00
O'CONNOR	TIMOTHY	PARAEDUCATOR	25,967.50
O'NEIL	WILLIAM	CUSTODIAN	51,688.00
O'TOOLE	MELANIE	TEACHER	66,000.00
PAIVA	RICHARD	CAREER DEVELOPMENT COORDINATOR	91,676.55
PEASLEE	HALEY	TEACHER	51,250.00
PECKHAM	DOUGLAS	TEACHER	75,250.00
PENN	ASHLEY	TEACHER	50,200.00
PHILLIPS	ALICIA	ADMINISTRATIVE ASSISTANT	25,595.63
PIERCE	MERRILL	TEACHER	86,250.00
POOLER	DANIEL	DEAN OF ACADEMICS	105,000.00
PROTEAU	ALEXANDRA	TEACHER	56,700.00
REVEN	LESLIE	ADMINISTRATIVE ASSISTANT	55,263.00
RICARD	RONALD	TEACHER - PT	39,600.00
ROBINSON	DOUGLAS	PARAEDUCATOR	21,724.82
RUSH	SCOTT	SPECIAL EDUCATION COORDINATOR	71,925.00
RUSH	ANDREW	DEPARTMENT HEAD - SOCIAL STUDIES	59,700.00
SANCHEZ	JESSICA	FOOD SERVICE WORKER	8,463.00
SAWYER	SUZANNE	TEACHER	76,750.00
SCHRATWIESER	JEANNE	TEACHER	86,250.00
SEGAL	ROBERT	TEACHER	51,250.00
SENSING	CHARLENE	PARAEDUCATOR	24,574.42
SIEN	JENNIFER	SCHOOL COUNSELOR	47,265.00
SIPE	SARAH	TEACHER - ROTC	81,000.00
SLINGERLAND	SAMANTHA	TEACHER	52,000.00
SMART	KYLEE	PARAEDUCATOR	20,835.10
SOMERS	MATTHEW	TEACHER	76,750.00
SOTO LOPEZ	JORGE	CUSTODIAN	46,654.40
STEVENS	TRACY	TEACHER - PT	19,859.28
STEWART	SVETLANA	TEACHER	83,500.00
STITSEL	DONNA	PARAEDUCATOR	40,072.20
STONE	COLIN	TEACHER	75,250.00

SULLIVAN	BRENNA	TEACHER	53,250.00
SUNDSTROM	JUSTIN	PARAEDUCATOR	22,301.50
SWEENEY	CATHERINE	PARAEDUCATOR	28,694.12
SWINIMER	DANIELLE	FOOD SERVICE ASSISTANT MANAGER	19,943.00
TAYLOR	BRIAN	TEACHER - PT	34,252.35
TESINI	JASON	ASSISTANT PRINCIPAL	108,250.21
TIEMAN	MICHELLE	TEACHER	55,000.00
TOOMEY	JESSICA	TEACHER	53,000.00
TORRES	CLAUDIA	TEACHER	51,000.00
TUCK	TRAVIS	TEACHER	66,000.00
VAN VRANKEN	JESSICA	ASSISTANT PRINCIPAL	85,000.00
VANCE	BRETT	TEACHER	83,500.00
VIGNOLA	NICOLE	NURSE	78,750.00
WAGNER	SHARON	TEACHER	55,250.00
WAISANEN- MORIN	LYNN	TEACHER	56,200.00
WALKER	ALYSSA	TEACHER	54,250.00
WEAVER	VARINIA	ADMINISTRATIVE ASSISTANT	37,089.00
WENTWORTH	JESSICA	TEACHER	57,000.00
WHITE	JONATHAN	TEACHER	50,000.00
WILBUR	JAMES	CUSTODIAN	50,169.60
WILBUR	TINA-LYN	CUSTODIAN	32,305.00
WILDER	DAVID	TEACHER	57,000.00
WILSON	KAITLYN	TEACHER	54,250.00

Districtwide and SAU Staff Roster

Last Name	First Name	Job Title	Annual Pay
ACKERMAN	JEANNEMARIE	BEHAVIOR ANALYST	86,000.00
ACQUILANO	MARGARET	INSTRUCTIONAL COACH	71,685.71
ATAMIAN	DEREK	MAINTENANCE	82,347.20
ATHERTON	KAREN	DIRECTOR OF FOOD SERVICES	73,117.00
BAXTER	STEPHEN	ACCOUNTANT	65,480.22
BEALS	REGINA	OCCUPATIONAL THERAPIST	38,375.00
BEGONIS	PATRICIA	NURSE DEPARTMENT HEAD	83,877.73
BENSON	JESSICA	ASSISTANT SUPERINTENDENT	140,000.00
BEOTE	KRISTINA	PHYSICAL THERAPIST	86,250.00
BLOOM	TRACY	SPEECH/LANGUAGE ASSISTANT	42,231.05
BORGE	RACHEL	SPECIAL SERVICES DIRECTOR	135,200.00

BRACKETT	CATHY ANN	HRIS COORDINATOR	83,066.88
BROADHURST	KACEY	PSYCHOLOGIST	100,856.24
CAMARGO	CHRISTINE	HR GENERALIST	65,936.00
CHUNG	KEVIN	NETWORK & SYSTEM ADMINISTRATOR	81,120.00
CLARK	PAMELA	PURCHASING & TRANSPORTATION COORDINATOR	62,400.00
COLL	JOYCE	DIRECTOR OF HUMAN RESOURCES	116,480.00
DEVOST	RENO	GROUNDKEEPER LEVEL 2	61,526.40
DIONNE	MICHAEL	GROUNDKEEPER LEVEL 2	61,526.40
DURSO	KERRY	SOCIAL WORKER	77,267.29
EL HASSNAOUI	SIHAM	CUSTODIAN	25,844.00
EMERSON	KAREN	TEACHER - ESOL	54,000.00
FRETWELL	JULIA	RECRUITER	51,376.00
GRAVES	JENNY	BUSINESS ADMINISTRATOR	82,058.82
HALES	JENNIFER	SPEECH PATHOLOGIST	83,500.00
HANLON	MICHAEL	JR NETWORK ADMINISTRATOR	61,651.20
HARPER	JOAN	TEACHER - ESOL	75,250.00
HAYNES	NICOLE	ACCOUNTS PAYABLE/RECEIVABLE	58,080.10
HENDERSON	LISA	PARAEDUCATOR	40,203.80
HUFFT	JUSTIN	DIRECTOR OF ATHLETICS	105,000.00
JACKSON	SUZETTE	FOOD SERVICE - ADMINISTRATIVE ASSISTANT	39,343.46
JAMROG	CHRISTOPHER	DIRECTOR OF IT	118,000.00
JAQUITH	SCOTT	DIRECTOR SCHOOL COUNSELING	100,695.00
JOLICOEUR	ALAN	GROUNDKEEPER	70,324.80
KIRK	MARIE ANNA	INSTRUCTIONAL COACH	74,142.57
KIVETT	NICOLE	PSYCHOLOGIST	82,167.87
LABRECQUE	MELISSA	SPEECH PATHOLOGIST	83,500.00
LAMPES	TAMARA	FINANCE CLERK	44,850.00
LAVOIE	JENNIFER	RECEPTION/HR ASSISTANT	38,532.00
LAVOIE	SHAWN	TECHNICIAN	46,794.80
LEARY	DEBORAH	ADMIN ASSISTANT TO SUPERINTENDENT	65,493.00
LEBLOND	WILLIAM	COMMUNICATIONS COORDINATOR	80,000.00
LODER	DIANA	CUSTODIAN MANAGER	83,587.92
MACDONALD	SCOTT	GROUNDKEEPER	29,159.00
MAKIN	KARL	ELECTRICIAN	82,347.20
MARTIN	ANN	STUDENT/FAMILY INTERVENTIONIST	52,011.92
MCDERMOTT	LORI	TECHNICIAN	73,214.96
MCINNIS	COLLEEN	STUDENT/FAMILY INTERVENTIONIST	70,000.00

MESSINA	MARY ELLEN	TUTOR - PMA	34,707.54
MONSERRATE	DAVID	TECHNICIAN	41,600.00
MOORE	BRENNA	BEHAVIOR SYSTEMS DEVELOPMENT ADVISOR	97,863.32
MOULIS	DANIEL	SUPERINTENDENT	165,000.00
NICHOLS	JILLIAN	SPEECH PATHOLOGIST	53,250.00
NIHAN	GIULIA	MENTAL HEALTH COUNSELOR	76,299.26
ORELLANA	DARCY	TEACHER - PT ESOL	37,240.34
PAEPLLOW	JESSICA	ESOL COORDINATOR	83,877.73
PATEL	JENISH	TECHNICIAN	43,264.00
PELLETIER	AMY	SPEECH PATHOLOGIST	83,500.00
PERRY	KELLY	PSYCHOLOGIST	88,019.68
PETERSON	DAVID	HVAC	82,347.20
PETERSON	DEREK	HVAC	82,347.20
PRATTE	JOHN	DIRECTOR OF FACILITIES	116,603.00
RIPEL	SHERRYL	ASSISTANT DIR. SPECIAL SERVICE	97,344.00
ROSA	THERESA	TEACHER - ESOL	59,500.00
ROUSSELL	JESSICA	PAYROLL COORDINATOR	66,040.00
SCAGNELLI	ROBERT	DIRECTOR OF MUSIC	105,660.91
SHIMP	DEIDRE	OCCUPATIONAL THERAPIST	83,500.00
SIPEREK	MARY	SPECIAL SERVICES MANAGER	61,867.52
SKINNER	KIMBERLY	OCCUPATIONAL THERAPIST	38,375.00
ST. ONGE	JENNIFER	ADMIN ASSISTANT TO ASSIST. SUPERINTENDENT	44,616.00
STONE	ALLISON	ABA COORDINATOR	86,614.53
SULLIVAN	THOMAS	OCCUPATIONAL THERAPIST	83,500.00
TAVE	WHITNEY	SCHOOL COUNSELOR	49,320.00
THOMAS	ANGELA	SPEECH PATHOLOGIST	54,250.00
VAN SICKLE	MELISSA	DIRECTOR OF FINANCE	102,960.00
WISE	JOYCE	COORDINATOR OF CURR, INSTRUCTION & ACADEMICS	102,558.00

ALVIRNE HIGH SCHOOL

74th

COMMENCEMENT



Artwork by: Ryder B. Wanamaker
Senior Capstone Project



June 13, 2025
7:00pm
SNHU Arena
Manchester, NH

PROGRAM

Processional	Alvirne Band
Pledge of Allegiance	Military Bound Seniors
Introductions	Joyce Wise
Welcome	Maureen Dionne
Superintendent Remarks	Daniel Moulis
Salutatorian Address	Sophia Berube
Valedictorian Address	Shivam Mathur
Lovely Day performed by	B-Naturals
President's Address	Avery Willard
Principal's Message	Steven Beals
Presentation of Diplomas	Hudson School Board
Closing Activities	Steven Beals
Moving of the Tassel	Avery Willard

DECORATED GRADUATES

Academic Excellence	Gold Stole
Academic High Honors	Gold Stole
Academic Honors	Gold Cord

Class of 2025

Sarah Abbott	Madison Chandonnet	Adriana Marie Falorni
Jonathan Charles Abdulla §	Victoria Hope Chapman *	Ryan Farrell
Nicholas Barros Abramo	Nathan Peter R. Chava	Freeman Elijah Fields *
Khloe Mae Alberty	Audriena Mary Chipperini §	Christian K. Figueiredo §
Maxamus Lukeus Aldrich	Adam James Ciarcia §	Cole Michael Fitzpatrick *
Gianna Marie Allison	Jason Richard Clement	Julianne Hope Foley
Nevaeh Alvarez	Gabe Conrow	Zachary Fontes
Ashley S. Amaro	Hailey Frances Cook	Benjamin Gregory Gagnon *
Victoria Anderson Ω	Emma Joan Coppi Ω	Kacey Gaudette
Hannah Anger *	Cole A. Corleto	Brandon Alexander Gomez
Korra Josephine Ascolillo Ω	Riley K. Correale	Grace Elizabeth Grand Ω
Miley Auger *	Callie L. Hyeon-Hui Correia §	Rachael L. Gregoire §
Samuel Salvatore Avola III	Caiden Lewis Cox Ω	Julian Kwan Kalel Griner §
Michael James Bebris §	Charles Kevin Crawford Ω	McKenzie Groccia
Caroline E. Bernier Ω	Dayana Abigail Cruz Condori §	Kylie Alison Grove Ω
Sophia D. Berube Ω	Jonathan Jose Cruz-McGuire	Ethan John Harris
Evan Michael Bettencourt *	Grace Ann Marie Cummings §	Ella Hartson §
Paul Alexander Bilana	Talon Currie	Miles Perry Hawkins *
Kylee Elizabeth Boivin	Jay Daigle §	Alexander Hebert *
Shawn Robert Boudreau §	Aaron F. Daniels *	Jennifer C. Herbert
Samantha Bowen	Christopher N. Darbe *	Ava Nicole Lucia Hewitt
Liam Jamieson Bowie *	Elsie Martha Davis	Jayden Hilton
Isabella Maria Branco *	Andrew John Deely	Jessica Arden Brodit Hird Ω
Aubrey A. Brandt Ω	Daniel Ethan DeRocco	Ryder A. Hoffart
Natalie Catherine Breen Ω	Sam DeWitt *	Isabella M. Holland *
Eryn Leigh Buchanan *	Cash Diamantopoulos Ω	Garrett Howard *
Alekhya L. L. Buddhiraju *	Lasandra C. Dias	Emily Joy Hubbell §
Gabriella Bunkartas Ω	Joseph Thai DiGregorio	Gavin Huntoon**
Ryan Burke Ω	Hunter Dionne	Jackson Hurrell
Brym Burns	Jamie K. Doak	Ryan Hurrell Ω
Colby A. Burt	Ashleigh Dolan Ω	Madison Skye Hyman *
Jaliyah J. Camacho *	Waylan Dowling	Adam Ignatowicz
Tali Rose Camire	Olivia Droznick Ω	Jack Noel Jones *
Evelyn G. Campbell Ω	Brent C. Dunning §	Brayden Jurewicz
Perla Lilian Carrion	Reese Durkee §	Devon S. A. Kennedy
Sanchez	Conor Robert Dykens §	Mason Keyes
Zachary Carter *	Freeman Erickson	Jackson Kolodziej
Kaleb Ceder		

Class of 2025

Michelle Krupa *	Cameron Murray	Caroline Marie Roderick
Aaron Venturini Kurchevski *	Supriya Murthy §	Anastasia Rodier
Krista Diane Lajoie	Ashley Kristen Nadeau *	Joselyn Rodier
Zakari Landry	Shanne Marie Nicholas *	Robert Roussel *
Grace Lavoie §	Brady W. Nickerson	Shane Ryan
Erin Ledoux	Natasha Wanja Njuguna	Mustafa Salman Ω
Addison Lemire §	Annily Norton	Jaliceanna Claire Santiago *
Callie Lemire Ω	Jocelyn Grace Nye	Samir Santos Veras *
Zachary Paul Leveque	Zailyn Jade O'Leary §	Madeline Sargent Ω
Jaden James Lewis	Victoria N Oliveira §	Brianna Sawyer
Aubree Theressa Linke	Brody Orr	Jaylyn Shawn Sawyer
Alyssa Diamond Little	Thomas Joseph Pare'	Ethan Christopher Schultz
Jeffrey Madlos Lloyd *	Elena Lauren Pargas	Devin Michael Scott §
Julius Dean Locke	Craig Michael Pedersen Jr.	Jaida Lyn Secovich
Emily Nelly Lopez-Carrasco	Samuel T. Perkins	Olivia Ann Secovich
Kylee Lauren MacDonald *	Hailee Peta *	Hailey Sievert
Robyn Elizabeth-Marie Mackey §	Riley Peterson *	Anna Mary Simpson Ω
Shayne Mackey	Madelyn R. Petkus §	Alexander Small
Connor A. Magovern	Dante Pirrotta	Nicholas Soucy-Rule
Ava Irene Malley §	Jacob Christopher Plante §	Andrés Stanley Ω
Julia Rose Mango §	Greyson Polleck	Cameron Steed *
Luke William Maniotis	Jaxson Polleck	Luke Stevens
Edward Marchese III §	Abigail Popper Ω	Alexandra Rose Stewart
Chloe Raven Markgren §	Johana E. Portillo Sánchez §	Amelia M. St. Laurent Ω
James Edward Martell Ω	Maddison Provost *	Gianna Stratton §
Ava Rene Martin §	Benjamin Quintana Jr.	Joseph Kenneth R. Sullivan
Cadence Massie	Dominic Ranney	Owen Surprenant
Shivam Mathur Ω	Natalia Leigh Ranney	Edison Robert Tan §
Caydence McEachern Ω	Kailey Anne Rebello	Mia Ivy Tardif Ω
Michael James McGowan §	Christal Mariah Reddington Ω	Alexander David Taylor *
Sean Patrick Mendes *	Adriana Mariah Reilly *	Alexis Jolie Testa *
Vaidajah N. Mesidor	Lillian Sophia Ribeck §	Addison Tobin Ω
Brady Moccia	Ryan Michael Ricard *	Noah C. Trenholm
Carter Moore	Zackary John Rice	Dante J. Trombley
Zachary Moralez Ω	Madison Rico	Julia Rose Tsechrintzis Ω
Lindsey Elizabeth Moreau §	Ryan Rocheleau *	Jason R. Turmel
Autumn Angel Mouradian §	Olivia Rock	Antonio Pasquale Vallante

Class of 2025

Alejandro Valenzuela Luna
Lukas Alexander Varnum *
Joseph Michael Venskus III *
Kyra Vongsa
Isaiah C. von Hagn
Ronald William Votour *
Ryan Eileen Vurgaropoulos
Vedika Walvekar
Ryder B. Wanamaker Ω
Scott S. Wesinger III *
Emma Rose Wharton *
Sophia Marie Wharton
Wyatt Whitesell
Noah Will
Ashtyn Rose Willard
Avery Rose Willard §
Alexis Isabell Woods
Victoria Workman *
Jeremiah Khan Yi
Ava Zaulyczny §
Kloey Makenna Zink Ω
Joseph Rosario Zisa Jr.
Ω Academic Excellence
§ Academic High Honors
* Academic Honors
**in Memory

CLASS OFFICERS
President Avery Rose Willard
Vice President Charles Kevin Crawford
Treasurer Emma Joan Coppi
Secretary Natalie Catherine Breen
Student Council President Ava Zaulyczny
Student Council Vice President Shawn Robert Boudreau
Student Council Treasurer Ashtyn Rose Willard
Student Council Secretary Lindsey Elizabeth Moreau

CLASS MARSHALS
Katie Considine Patrick Deely
Julia Regnery Victoria Suppa

HUDSON SCHOOL BOARD
Mrs. Maureen Dionne
Mr. Michael Campbell Mr. Ethan Beals
Mr. Daniel Kilgour Mr. Stephen Meyer

HUDSON SCHOOL DISTRICT ADMINISTRATION
Dr. Daniel Moulis - Superintendent
Mrs. Jessica Benson - Assist. Superintendent
Curr. & Inst.
Mrs. Rachel Borge - Director of Special Services

ALVIRNE HIGH SCHOOL ADMINISTRATION
Mr. Steven Beals - Principal
Ms. Karen Bonney - District Athletic Director
Dr. Eric Frauwirth - CTE Director
Mrs. Louise Goulet- Assistant Principal
Dr. Jodi Hallas - Associate Principal
Dr. Scott Jaquith - Dist. Dir. of School Counseling
Mr. Robert Scagnelli- District Music Director
Mr. Jason Tesini - Associate Principal
Mrs. Joyce Wise - Dean of Academics

CLASS of 2025,

I appreciate your work and commitment at Alvirne through your time in high school. I am thankful for the relationships we developed and greatly appreciate the care and respect you have shown to me. I hope life will treat you well. Please persevere through the challenges and know Alvirne and I will support you in your future, I am so proud to welcome you as alumni of Alvirne. Be well, be happy and most importantly, Be Nice.

~Mr. Beals~

"Decide to ground yourself in values that last, like honesty, hard work, responsibility, fairness, generosity, respect for others."

- Barack Obama

ALVIRNE VICTORY SONG

We are the B-R-O-N-C-O-S
We come from dear old A-L-V-I-R-N-E
We got a V-I-C-T-O-R-Y
We are the Broncos for Alvirne
Broncos from Alvirne
Broncos from Alvirne High!

Special thanks to the following partners in making this graduation ceremony possible:

Balfour / Erickson Group
Geskus Photography
Hudson Community Television
Jacques Florist
SNHU Arena
The Copy Shop

Scholarships & Awards – Alvirne High School Class of 2025

Recipient Name	Scholarship Organization	Scholarship Name	Amount
Gabriella Bunkartas	Alvirne Trustees	Hills Family Scholarship	\$10,000
Charlie Crawford	Alvirne Trustees	Hills Family Scholarship	\$2,000
Alekhya Buddhiraju	Alvirne Trustees	Hills Family Scholarship	\$2,000
Alexis Testa	Alvirne Trustees	Alvirne Trustees - Barbara Fuller Award	\$1,500
Edison Tan	James A. & Timothy Sullivan Memorial Scholarship	James A. & Timothy Sullivan Memorial Scholarship	\$2,000
Sophia Berube	James A. & Timothy Sullivan Memorial Scholarship	James A. & Timothy Sullivan Memorial Scholarship	\$2,000
Gabe Conrow	Gove Memorial Scholarship	Gove Memorial Scholarship	\$2,000
Emma Coppi	Gove Memorial Scholarship	Gove Memorial Scholarship	\$2,000
Charlie Crawford	Gove Memorial Scholarship	Gove Memorial Scholarship	\$2,000
Ashley Nadeau	Gove Memorial Scholarship	Gove Memorial Scholarship	\$2,000
Johana Portillo	Gove Memorial Scholarship	Gove Memorial Scholarship	\$2,000
Madeline Sargent	Jeanie Barkley Memorial	Jeanie Berkley Memorial Scholarship	\$1,000
Charlie Crawford	Clyde Meyerhoefer Family	Clyde Meyerhoefer Memorial	\$1,500
Avery Willard	Clyde Meyerhoefer Family	Clyde Meyerhoefer Memorial	\$1,500
Robyn Mackey	GFWC - Hudson Women's Club	Gail Linck Memorial Scholarship	\$1,500
Callie Dillion	GFWC - Hudson Women's Club	Linda Kipnes Memorial Veterinary Technology Scholarship	\$1,500
Grace Grand	GFWC - Hudson Women's Club	GFWC - Hudson Women's Club Scholarship	\$1,500
Robyn Mackay	Music Lives On! Michele A. Kanan Memorial Scholarship	Michele A. Kanan Memorial Scholarship	\$1,000
Kloey Zink	Hudson Grange #11	Midred Chalifoux Memorial Scholarship	\$500
Ryder Wannamaker	Dr. Russell Messier Scholarship	Dr. Russell Messier Scholarship	\$2,000

Ryan Burke	Dr. Russell Messier Scholarship	Dr. Russell Messier Scholarship	\$2,000
Alekhya Buddhiraju	Dr. Russell Messier Scholarship	Dr. Russell Messier Scholarship	\$2,000
Kloey Zink	Clare Mansfield "Aggie Maggie" Memorial Scholarship	Clare Mansfield "Aggie Maggie" Memorial Scholarship	\$1,550
Christopher Darbe	Friends of Alvirne Lacrosse	Friends of Alvirne Lacrosse	\$250
Audriena Chipperini	Friends of Alvirne Lacrosse	Friends of Alvirne Lacrosse	\$250
Natalie Breen	American Legion Post 48	Hudson Community Scholarship	\$1,000
Robyn Mackey	American Legion Post 48	Hudson Community Scholarship	\$1,000
Avery Willard	American Legion Post 48	Hudson Community Scholarship	\$1,000
Alexis Testa	American Legion Post 48	Hudson Community Scholarship	\$1,000
Gabriella Bunkartas	American Legion Post 48	Hudson Community Scholarship	\$1,000
Abigail Poper	American Legion Post 48	American Legion Family Scholarship	\$1,000
Jonathan Abdulla	American Legion Post 48	American Legion Boys State Scholarship	\$1,000
Michael Bebris	American Legion Post 48	Gary Webster Post 48 Baseball Scholarship	\$1,000
Charlie Crawford	American Legion Post 48	Gary Webster Post 48 Baseball Scholarship	\$1,000
Ryan Rocheleau	American Legion Auxiliary	American Legion Auxiliary	\$1,000
Aubrey Brandt	American Legion Post 48	Sons of the American Legion Squadron 48	\$500
Callie Lemire	American Legion Post 48	Sons of the American Legion Squadron 48	\$500
Mia Tardif	Hudson United Soccer Club	Hudson United Soccer Club Scholarship	\$500
Ryan Burke	Hudson United Soccer Club	Hudson United Soccer Club Scholarship	\$500
Emma Coppi	Hudson Lions Club	Hudson Lions Club	\$1,500
Grace Grand	Hudson Lions Club	Hudson Lions Club	\$1,500
Madeline Sargent	Hudson Lions Club	Hudson Lions Club	\$1,500
Ryder Wanamaker	Hudson Lions Club	Hudson Lions Club	\$1,500
Christopher Darbe	Hudson Lions Club	Al Rodgers Scholarship	\$1,500
Callie Lemire	Hudson Lions Club	Phil Rodgers Scholarship	\$1,500
Gabriella Bunkartas	Hudson Lions Club	Leo Scholarship	\$1,500
Avery Willard	Hudson Lions Club	Joe Kasper Scholarship	\$2,000

Victoria Oliveria	Slattery Family	Slattery/Dullea Memorial	\$1,000
Mia Tardif	Hudson Girls Softball	Hudson Girls Softball	\$2,000
Ryan Burke	Hudson/Litchfield Rotary Club	Hudson/Litchfield Rotary Club Scholarship	\$1,000
Mia Tardif	Hudson/Litchfield Rotary Club	Hudson/Litchfield Rotary Club Scholarship	\$1,000
Charlie Crawford	Hudson/Litchfield Rotary Club	Hudson/Litchfield Rotary Club Scholarship	\$1,000
Alekhya Buddhiraju	Hudson/Litchfield Rotary Club	Hudson/Litchfield Rotary Club Scholarship	\$1,000
Ryan Burke	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW	\$1,000
Charlie Crawford	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW	\$1,000
Mia Tardif	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW	\$1,000
Avery Willard	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW	\$1,000
Sophia Berube	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW - Auxiliary	\$500
Alex Hebert	Hudson Memorial Post 5791 Veterans of Foreign War	Hudson Memorial Post 5791 - VFW - Auxiliary	\$500
Avery Willard	Knights of Columbus	Dave Sullivan Memorial Scholarship	\$1,000
Victoria Anderson	Nashua Community College	Nashua Community College Senior Honors	\$1,000
Evelyn Campbell	Nate Hergenhahn Scholarship	Nate Hergenhahn Scholarship	\$800
Cash Diamontopoulos	American Red Cross	American Red Cross	\$500
Grace Grand	American Red Cross	American Red Cross	\$500
Robyn Mackey	Cara Sevigny Memorial Scholarship	Cara Sevigny Memorial Scholarship	\$2,500
Ryan Rocheleau	Gavin Huntoon Memorial	Gavin Huntoon Memorial	\$10,000
Miley Auger	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$1,000
Isabella Branco	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$1,000
Robyn Mackey	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$500

Lindsey Moreau	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$1,000
Ashley Nadeau	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$1,000
Kailey Rebello	Friends of Hudson Spirit	Friends of Hudson Spirit - In Memory of Nicole Jaques	\$1,000
Shawn Bourdeau	Hudson Republican Committee	Hudson Republican Committee	\$1,000
Avery Willard	Hudson Recreation Department	Hudson Recreation Department	\$2,000
Kloey Zink	Hudson Recreation Department	Hudson Recreation Department	\$2,000
Jay Daigle	Hudson Police	Hudson Police Relief	\$850
Caiden Cox	Hudson Police	Hudson Police Relief	\$850
Hailey Sievert	Hudson Police	Hudson Police Relief	\$850
Madeline Sargent	Friends of Music	Friends of Music - General Scholarship	\$2,000
Grace Grand	Friends of Music	Friends of Music - General Scholarship	\$1,250
Emma Wharton	Friends of Music	Friends of Music - General Scholarship	\$750
Madison Hyman	Friends of Music	Gerry Bastien Scholarship	\$1,000
Ryan Burke	Brian McCoy Memorial Scholarship	Brian McCoy Memorial Scholarship	\$1,000
Chris Darbe	Brian McCoy Memorial Scholarship	Brian McCoy Memorial Scholarship	\$1,000
Caiden Cox	NH Apply Day Scholarships	NH Apply Day Scholarships	\$500
Shanne Nicholas	Hudson Old Home Days	Hudson Old Home Days	\$500
Andrew Deeley	Hudson Old Home Days	Hudson Old Home Days	\$500
Caroline Roderick	7-11 Community Scholarship	7-11 Community Scholarship	\$765
Ashleigh Dolan	Nicholas Jennings Memorial Scholarship	Nicholas Jennings Memorial Scholarship	\$1,000
Evan Bettencourt	Class of 1968	Class of 1968	\$600
James Martell	NextGrad Scholarship	NextGrad Scholarship	\$500
Jacob Plante	Plumbers Local 12's	Local 12 Scholarship Fund Awards	\$1,000
Charlie Crawford	Hudson Youth Baseball	Dave Weaver Memorial Scholarship	\$500
Gabriella Bunkartas	New Hampshire Rehabilitation Association	New Hampshire Rehabilitation Association	\$750

Alekhya Buddhiraju	McKenzie Lowe Memorial	McKenzie Lowe Memorial	\$500
Gabriella Bunkartas	McKenzie Lowe Memorial	McKenzie Lowe Memorial	\$500
Kloey Zink	McKenzie Lowe Memorial	McKenzie Lowe Memorial	\$500
Robyn Mackey	Hudson Federation of Teachers	Barbara Hamilton Award	\$1,000
Lilian Ribeck	Chester J. Steckevicz Memorial Scholarship	Chester J. Steckevicz Memorial Scholarship	\$1,000
Cash Diamontopoulos	Leonard Lathrop Community Scholarship	Leonard Lathrop Community Scholarship	\$5,000
Ryan Hurrell	Leonard Lathrop Community Scholarship - Toolship	Leonard Lathrop Community Scholarship - Toolship	\$1,000
Caydence McEachern	Leonard Lathrop Community Scholarship	Leonard Lathrop Community Scholarship	\$1,000
Joseph Venskus	Leonard Lathrop Community Scholarship	Leonard Lathrop Community Scholarship	\$1,000
Cole Fitzpatrick	Leonard Lathrop Community Scholarship	Leonard Lathrop Community Scholarship	\$1,000
Victoria Anderson	Leonard Lathrop Community Scholarship	Leonard Lathrop Community Scholarship	\$1,000
Mia Tardif	Alvirne High School Boosters	Alvirne High School Boosters	\$500
Avery Willard	Alvirne High School Boosters	Alvirne High School Boosters	\$500
Emma Coppi	Alvirne High School Boosters	Alvirne High School Boosters	\$500
Ryder Wanamaker	Alvirne High School Boosters	Alvirne High School Boosters	\$500
Charles Crawford	Alvirne High School Boosters	Alvirne High School Boosters	\$500
Ashley Nadeau	Friends of the Hudson Library	Leonard A. Smith Memorial Scholarship	\$1,000
Miley Auger	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Krista Lajoie	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Aubree Linke	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Adriana Reilly	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Brianna Sawyer	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Jaylin Sawyer	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000

Kylee Boivin	Empire Beauty School Scholarship	Build Your Own Empire Scholarship	\$1,000
Zack Moralez	Rotary Club of Nashua West	Rotary Club of Nashua West	\$1,000
Ash Dolan	Rotary Club of Nashua West	Rotary Club of Nashua West	\$500
Ryder Wanamaker	Rotary Club of Nashua West	Rotary Club of Nashua West	\$500

WARRANT ARTICLES

Hudson School District

State of New Hampshire

To the Inhabitants of the School District in the Town of Hudson, County of Hillsborough, in the State of 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 Saturday the 7th day of February 2026 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 12 in accordance with RSA 40:13. 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 Memorial School Gymnasium (Ward 1), or the Alvirne High School Cafeteria (Ward 2) in said District on Tuesday the 10th day of March 2026 between the hours of 7:00 am to 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 two (2) members of the School Board for the ensuing three (3) years.

To choose one (1) School District Treasurer for the ensuing three (3) years.

To choose one (1) School District Clerk for the ensuing three (3) years.

To choose one (1) School District Moderator for the ensuing three (3) years.

WARRANT ARTICLES

WARRANT ARTICLES

2026-2027

Warrant Article 1

Operating Budget

The Hudson School District's average cost-per-pupil as calculated in accordance with RSA 189:75 I(a) for 2024-2025 was \$19,704.38.

The Hudson School District achievement proficiency scores obtained from the Department of Education for 2024-2025 were ELA Proficiency: 58%; Math Proficiency: 42%; Science Proficiency: 41%.

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 \$72,166,427? Should this article be defeated, the default budget shall be \$73,252,680 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: \$0.79

Defaulted tax rate impact: \$1.00

Not Recommended by the Hudson School Board 5-0

Recommended by the Budget Committee 7-3

WARRANT ARTICLES

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 for the Hudson School District full and part-time cafeteria personnel, full and part-time paraeducators and kindergarten classroom assistants and full 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:

2026-2027	\$363,639
2027-2028	\$326,978

and to further raise and appropriate \$363,639 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 Year One: \$0.07

Estimated tax rate impact Year Two: \$0.06

Recommended by the Hudson School Board 5-0

Not Recommended by the Budget Committee 6-4

WARRANT ARTICLES

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 for the Hudson School District Principals, Assistant Principals, Special Education Coordinators, School Counselors, Dean of Academics, Department Heads, School Psychologist, Director(s) of School Counseling, Athletics, Career and Technical Education and Music 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:

2026–2027	\$235,082
2027–2028	\$(69,800)
2028–2029	\$223,251

and to further raise and appropriate \$235,082 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 Year One: \$0.05

Estimated tax rate impact Year Two: \$(0.01)

Estimated tax rate impact Year Three: \$0.04

Recommended by the Hudson School Board 5-0

Not Recommended by the Budget Committee 7-3

WARRANT ARTICLES

Warrant Article 4

Collective Bargaining Agreement between the Hudson School Board and the TEAMSTERS

Shall the Hudson School District vote to approve the cost items in the collective bargaining agreement between the Teamsters Local No. 633 of NH for the Hudson School District Custodians, Electricians, Plumbers, HVAC Technicians, Groundskeepers and Maintenance Staff 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:

2026–2027	\$56,405
2027–2028	\$102,272
2028–2029	\$118,749

and to further raise and appropriate \$56,405 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 Year One: \$0.01

Estimated tax rate impact Year Two: \$0.02

Estimated tax rate impact Year Three: \$0.02

Recommended by the Hudson School Board 5-0

Not Recommended by the Budget Committee 8-2

WARRANT ARTICLES

Warrant Article 5

Window Replacement at Hudson Memorial School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$135,000 to replace fifty-two windows at Hudson Memorial School? This is phase eight of eleven phases of the Hudson Memorial School Window Replacement plan. This is a special warrant article.

Estimated tax rate impact: \$0.03

Recommended by the Hudson School Board 5-0

Not Recommended by the Budget Committee 9-1

Warrant Article 6

Fire Alarm Panel Replacement at Alvirne High School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$180,000 to replace the fire alarm panel at Alvirne High 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: \$0.00

Recommended by the Hudson School Board 4-1

Recommended by the Budget Committee 8-2

WARRANT ARTICLES

Warrant Article 7

Science Lab Renovation at Hudson Memorial School

Shall the Hudson School District vote to raise and appropriate a sum of up to \$125,000 to upgrade one Science Classroom/Lab at Hudson Memorial School? This is phase four of four phases of the Hudson Memorial School Science Lab Renovation plan. 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: \$0.00

Recommended by the Hudson School Board 4-1

Not Recommended by the Budget Committee 6-4

Warrant Article 8

District Wide Facilities HVAC Vehicle

Shall the Hudson School District vote to raise and appropriate a sum of up to \$62,000 for the purchase of one District Wide Facilities HVAC Vehicle? The sum is to come from 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: \$0.00

Recommended by the Hudson School Board 4-1

Not Recommended by the Budget Committee 5-5

WARRANT ARTICLES

Warrant Article 9

Increasing Funds in the Capital Reserve School Renovation Fund

Shall the Hudson School District vote to raise and appropriate a sum of up to \$50,000 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.

Estimated tax rate impact: \$0.00

Recommended by the Hudson School Board 4-1

Not Recommended by the Budget Committee 6-4

Warrant Article 10

Increasing Funds in the Alvirne Farm Capital Reserve Fund

Shall the Hudson School District vote to raise and appropriate a sum of up to \$100,000 to be added to the Alvirne Farm Capital Reserve Fund approved by voters in March 2024 and established in August 2024? 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.

Estimated tax rate impact: \$0.00

Recommended by the Hudson School Board 4-1

Not Recommended by the Budget Committee 8-2

WARRANT ARTICLES

Warrant Article 11

Employee Benefits Capital Reserve Fund

Shall the Hudson School District establish a Capital Reserve Fund under the provisions of RSA 35:1-c called the 'Employee Benefits Capital Reserve Fund' for the purpose of funding the cost of negotiated employee benefits including but not limited to: health insurance reimbursements, assessments, changes in coverage, or policies chosen by employees, and such other benefits that are from time to time negotiated or become contractual obligations of the District, and further to raise and appropriate \$1.00 to be added to the fund, said sum to come from the June 30 fund balance available for transfer on July 1, and to name the School Board as agents to expend this fund?

Estimated tax rate impact: \$0.00

Recommended by the Hudson School Board 4-1

Not Recommended by the Budget Committee 8-2

Warrant Article 12

Default Budget Determination (By Petition)

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?

Estimated tax rate impact: \$0.00

Not Recommended by the Hudson School Board 4-1

WARRANT ARTICLES

GIVEN UNDER OUR HANDS AT SAID HUDSON THIS 23rd DAY OF JANUARY, 2026.

A TRUE COPY OF WARRANT – ATTEST

M. Cam

Maurice Pine

E. Boule

O. N.

Styl A. M.

HUDSON SCHOOL BOARD

**HUDSON SCHOOL DISTRICT
DISTRICT BUDGET
FY 2026/2027**

	2025 EXPENDITURES	2026 REVISED BUDGET	2027 PROPOSED BUDGET	% OF BUDGET CHANGE
1100 REGULAR PROGRAMS				
Salaries	14,572,711	15,369,874	15,173,493	-1.28%
Benefits	7,765,880	8,291,354	8,948,096	7.92%
Purchased Services	171,859	258,957	167,857	-35.18%
Supplies	539,377	722,588	664,929	-7.98%
Property	179,948	146,019	97,750	-33.06%
Other	4,370	8,271	9,019	9.04%
TOTAL 1100 FUNCTION	23,234,145	24,797,063	25,061,144	1.06%
1200 SPECIAL EDUCATION				
Salaries	4,992,935	5,449,448	5,481,877	0.60%
Benefits	2,191,359	2,429,991	2,702,135	11.20%
Purchased Services	3,000,470	3,041,023	3,107,108	2.17%
Supplies	13,739	16,695	16,695	0.00%
Property	21,240	54,275	45,425	-16.31%
Other	-			0.00%
TOTAL 1200 FUNCTION	10,219,743	10,991,432	11,353,240	3.29%
1300 VOCATIONAL				
Salaries	1,463,944	1,496,509	1,524,835	1.89%
Benefits	762,167	816,364	860,531	5.41%
Purchased Services	86,149	84,907	76,782	-9.57%
Supplies	124,785	147,460	157,225	6.62%
Property	2,324	3,341	5,650	69.11%
Other	2,537	6,465	6,480	0.23%
TOTAL 1300 FUNCTION	2,441,906	2,555,046	2,631,503	2.99%
1400 STUDENT ACTIVITIES				
Salaries	363,012	350,000	330,150	-5.67%
Benefits	72,525	94,088	88,938	-5.47%
Purchased Services	271,351	274,443	159,920	-41.73%
Supplies	78,823	80,591	81,852	1.56%
Property	13,570	16,714	10,760	-35.62%
Other	24,044	20,030	24,370	21.67%
TOTAL 1400 FUNCTION	823,325	835,866	695,990	-16.73%
2100 STUDENT SERVICES				
Salaries	3,061,752	3,331,172	3,453,064	3.66%
Benefits	1,647,165	1,816,175	2,196,160	20.92%
Purchased Services	347,268	477,285	460,951	-3.42%
Supplies	61,095	63,960	60,980	-4.66%
Property	264	9,529	9,544	0.16%
Other	2,204	5,245	5,225	-0.38%
TOTAL 2100 FUNCTION	5,119,748	5,703,366	6,185,924	8.46%
2200 SUPPORT SERVICES (INSTRUCTION)				
Salaries	970,866	1,127,627	1,157,021	2.61%
Benefits	552,241	733,767	809,785	10.36%
Purchased Services	86,228	212,393	156,573	-26.28%
Supplies	115,242	160,247	168,141	4.93%
Property	455,338	498,326	467,150	-6.26%
Other	1,585	2,284	2,485	8.80%
TOTAL 2200 FUNCTION	2,181,500	2,734,644	2,761,155	0.97%

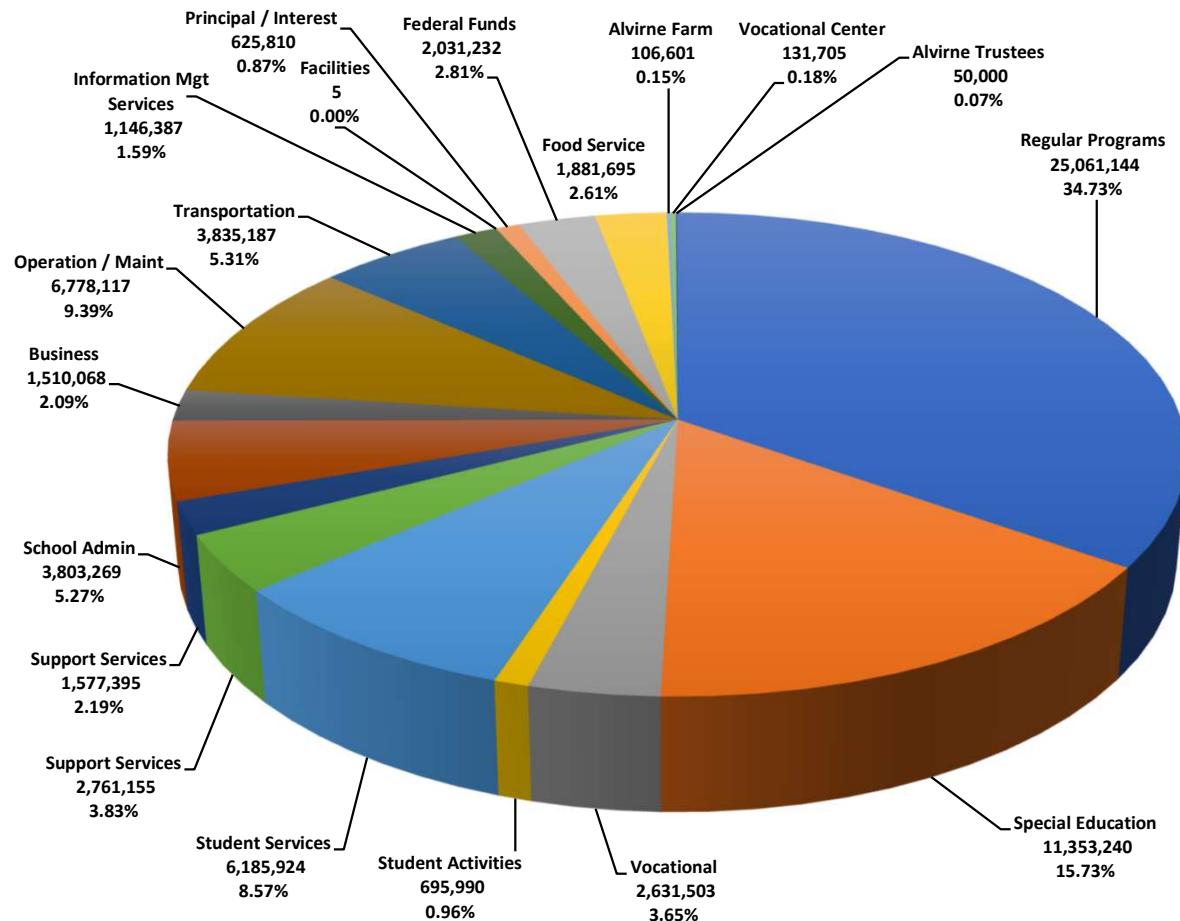
**HUDSON SCHOOL DISTRICT
DISTRICT BUDGET
FY 2026/2027**

	2025 EXPENDITURES	2026 REVISED BUDGET	2027 PROPOSED BUDGET	% OF BUDGET CHANGE
2300 SUPPORT SERVICES (ADMINISTRATION)				
Salaries	719,887	786,946	862,603	9.61%
Benefits	350,022	387,277	492,979	27.29%
Purchased Services	148,738	152,385	157,908	3.62%
Supplies	33,089	37,005	40,005	8.11%
Property	597	1,500	1,000	-33.33%
Other	18,568	28,900	22,900	-20.76%
TOTAL 2300 FUNCTION	1,270,901	1,394,013	1,577,395	13.15%
2400 SCHOOL ADMINISTRATION				
Salaries	2,227,702	2,336,527	2,264,051	-3.10%
Benefits	1,209,341	1,273,629	1,392,577	9.34%
Purchased Services	54,484	78,183	84,727	8.37%
Supplies	29,841	35,426	35,511	0.24%
Property	-	-	9,695	-
Other	13,734	20,350	16,708	-17.90%
TOTAL 2400 FUNCTION	3,535,102	3,744,115	3,803,269	1.58%
2500 BUSINESS				
Salaries	784,027	870,100	911,171	4.72%
Benefits	376,328	468,101	525,904	12.35%
Purchased Services	43,617	49,868	43,450	-12.87%
Supplies	21,216	26,928	25,943	-3.66%
Property	3,721	3,600	3,600	0.00%
TOTAL 2500 FUNCTION	1,228,909	1,418,597	1,510,068	6.45%
2600 OPERATIONS/MAINTENANCE OF PLANT				
Salaries	2,270,851	2,413,689	2,423,010	0.39%
Benefits	1,128,791	1,252,928	1,406,133	12.23%
Purchased Services	1,899,296	1,616,710	1,561,574	-3.41%
Supplies	1,251,470	1,348,310	1,352,400	0.30%
Property	90,665	35,000	35,000	0.00%
TOTAL 2600 FUNCTION	6,641,073	6,666,637	6,778,117	1.67%
2700 STUDENT TRANSPORTATION				
Salaries				
Benefits				
Purchased Services	3,618,937	3,621,577	3,832,187	5.82%
Supplies	-	-	3,000	
TOTAL 2700 FUNCTION	3,618,937	3,621,577	3,835,187	5.90%
2800 INFORMATION MANAGEMENT SERVICES				
Purchased Services	264,714	335,075	323,000	-3.60%
Supplies	519,615	798,653	655,987	-17.86%
Property	118,711	132,750	162,750	22.60%
Other	3,366	4,650	4,650	0.00%
TOTAL 2800 FUNCTION	906,406	1,271,128	1,146,387	-9.81%
4000 FACILITIES				
Purchased Services	284,039	363,804	5	-100.00%
TOTAL 4000 FUNCTION	284,039	363,804	5	-100.00%

**HUDSON SCHOOL DISTRICT
DISTRICT BUDGET
FY 2026/2027**

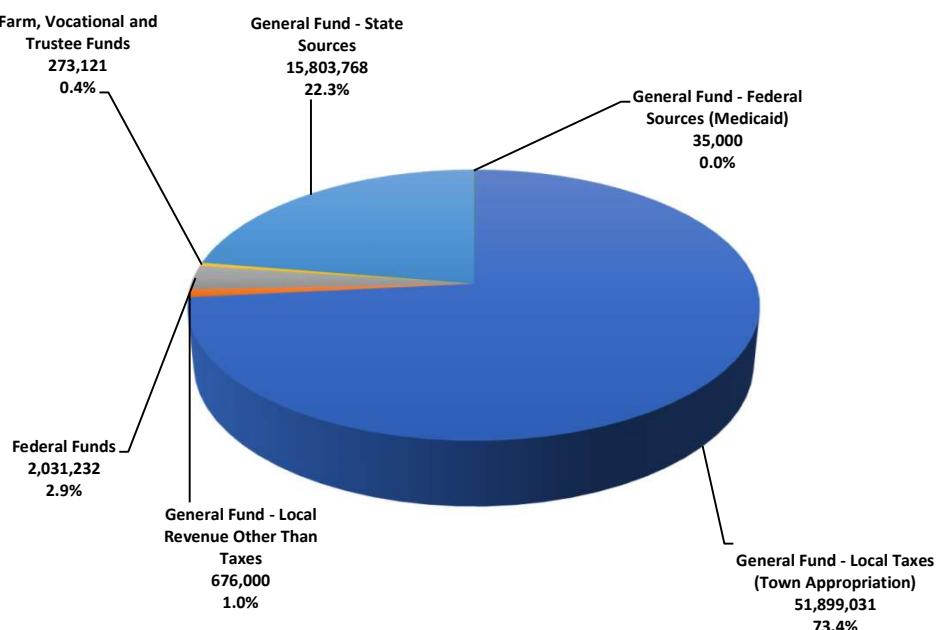
	2025 EXPENDITURES	2026 REVISED BUDGET	2027 PROPOSED BUDGET	% OF BUDGET CHANGE
5000 PRINCIPAL/INTEREST/FUND TRANSFERS				
Purchased Services	-	1,200	1	-99.92%
Other	812,825	945,442	625,809	-33.81%
TOTAL 5000 FUNCTION	812,825	946,642	625,810	-33.89%
SUBTOTAL GENERAL FUND	62,318,559	67,043,930	67,965,194	1.37%
FEDERAL FUNDS	1,297,282	1,867,012	2,031,232	8.80%
FOOD SERVICE	3,130,274	1,593,998	1,881,695	18.05%
ALVIRNE FARM	122,076	168,542	106,601	-36.75%
VOCATIONAL CENTER	82,002	143,122	131,705	-7.98%
ALVIRNE TRUSTEES	50,000	50,000	50,000	0.00%
CTE RENOVATION	-	-	-	-
SUBTOTAL OTHER FUNDS	4,681,634	3,822,674	4,201,233	9.90%
TOTAL ALL FUNDS	67,000,193	70,866,604	72,166,427	1.83%
GENERAL FUND OBJECT SUMMARY				
Salaries	31,427,686	33,531,891	33,581,275	0.15%
Benefits	16,055,821	17,563,674	19,423,238	10.59%
Purchased Services	10,277,150	10,567,811	10,132,043	-4.12%
Supplies	2,788,292	3,437,864	3,262,668	-5.10%
Property	886,378	901,053	848,324	-5.85%
Other	455,407	481,195	476,837	-0.91%
Principal/Interest/Fund Transfers	427,825	560,442	240,809	-57.03%
TOTAL GENERAL FUND BUDGET	62,318,559	67,043,930	67,965,194	1.37%

HUDSON SCHOOL DISTRICT
FY 2026/2027
FUNCTION SUMMARY



HUDSON SCHOOL DISTRICT
FY 2026/2027 REVENUE ESTIMATE BY FUND

Revenue Source:	2026-2027	Projected Revenue	Summary
Education Grant	8,210,983		
Statewide Property Tax - Targeted Aid	6,190,785		
Special Education Ed	660,250		
Vocational Tuition	631,750		
JR ROTC; Other State Aid	110,000		
General Fund - State Sources		15,803,768	
General Fund - Federal Sources (Medicaid)		35,000	
General Fund - Local Taxes (Town Appropriation)		51,899,031	
Indirect Costs from Federal Funds	50,000		
Tuition Preschool	90,000		
Tuition from Other Lea's	400,000		
Earnings on Investments	60,000		
ERATE	2,000		
Rentals	20,000		
Other Local Sources	20,000		
Athletic Fees	9,000		
1:1 Computer Insurance	25,000		
General Fund - Local Revenue Other Than Taxes		676,000	
Title IA - Helping Disadvantaged Children	562,308		
Title II - No Child Left Behind	201,626		
Title III - English as a Second Language	0		
Carl Perkins - Voc Program Improvement	99,766		
Title IV - Academic Enrichment	0		
IDEA EHA-B/Special Ed	1,144,713		
IDEA/Preschool	22,819		
Federal Funds		2,031,232	
Food Service	1,002,275		
Child Nutrition Program	446,000		
Food Service - Local and Federal Sources		1,448,275	
Farm Fund	106,750		
Voc Revolving Funds	116,371		
Alvirne Trustees	50,000		
Farm, Vocational and Trustee Funds		273,121	
TOTAL REVENUE		72,166,427	





Default Budget of the School District

Hudson Local School

For the period beginning July 1, 2026 and ending June 30, 2027

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: January 23, 2026

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
Michael Campbell	Vice-Chair	<i>Michael Campbell</i>
Maureen Fine	Chair	<i>Maureen Fine</i>
Ethan Begis	Member	<i>E B</i>
Daniel Kilgour	Member	<i>Dh</i>
Stephen Meyer	Member	<i>Stephen Meyer</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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$24,927,021	\$1,498,564	\$0	\$26,425,585
1200-1299	Special Programs	\$10,967,549	\$222,167	\$0	\$11,189,716
1300-1399	Vocational Programs	\$2,762,220	\$324,307	\$0	\$3,086,527
1400-1499	Other Programs	\$835,866	\$0	\$0	\$835,866
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$82,272	\$0	\$0	\$82,272
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$39,574,928	\$2,045,038	\$0	\$41,619,966
Support Services					
2000-2199	Student Support Services	\$5,632,464	\$438,812	\$0	\$6,071,276
2200-2299	Instructional Staff Services	\$2,755,581	\$69,948	\$0	\$2,825,529
Support Services Subtotal		\$8,388,045	\$508,760	\$0	\$8,896,805
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$183,815	\$0	\$0	\$183,815
General Administration Subtotal		\$183,815	\$0	\$0	\$183,815
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$1,210,198	\$141,172	\$0	\$1,351,370
2400-2499	School Administration Service	\$3,733,281	\$112,652	\$0	\$3,845,933
2500-2599	Business	\$1,418,597	\$91,246	\$0	\$1,509,843
2600-2699	Plant Operations and Maintenance	\$6,666,637	(\$11,393)	\$0	\$6,655,244
2700-2799	Student Transportation	\$3,621,576	\$268,461	\$0	\$3,890,037
2800-2999	Support Service, Central and Other	\$1,271,128	(\$200,000)	\$0	\$1,071,128
Executive Administration Subtotal		\$17,921,417	\$402,138	\$0	\$18,323,555
Non-Instructional Services					
3100	Food Service Operations	\$52,038	\$113,575	\$0	\$165,613
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$52,038	\$113,575	\$0	\$165,613



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$1	\$0	\$0	\$1
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$5	\$0	\$0	\$5
Other Outlays					
5110	Debt Service - Principal	\$385,000	\$0	\$0	\$385,000
5120	Debt Service - Interest	\$211,642	(\$19,635)	\$0	\$192,007
Other Outlays Subtotal		\$596,642	(\$19,635)	\$0	\$577,007
Fund Transfers					
5220-5221	To Food Service	\$1,591,740	\$0	\$0	\$1,591,740
5222-5229	To Other Special Revenue	\$1,894,174	\$0	\$0	\$1,894,174
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$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
Fund Transfers Subtotal		\$3,485,914	\$0	\$0	\$3,485,914
Total Operating Budget Appropriations		\$70,202,804	\$3,049,876	\$0	\$73,252,680



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Contractual Obligations
2500-2599	Contractual Obligations
5120	Amortization Schedule Decrease
3100	Contractual Obligations
2200-2299	Equipment Decrease & Contractual Obligations Increase
2600-2699	Facilities Projects, Equipment Decreases, & Contractual Obligations Increase
1100-1199	Equipment/Furniture Decrease & Contractual Obligations Increase
2400-2499	Contractual Obligations
1200-1299	Equipment/Furniture Decrease & Contractual Obligations Increase
2000-2199	Equipment Decrease & Contractual Obligations Increase
2700-2799	Transportation Home to School, Special Education Increases
2800-2999	Financial Software Decrease
1300-1399	Equipment Decrease & Contractual Obligations Increase

HUDSON SCHOOL DISTRICT
Actual Expenditures and Revenues for Special Education Programs and Services

Description	Function Code	% Change FY 2024		
		FY 2024	FY 2025	to FY 2025
Expenditures Related to Special Education				
Special Instruction	1200	\$ 9,300,096	\$ 10,237,751	10.08%
Psychological Services	2140	\$ 480,137	\$ 637,385	32.75%
Speech Services	2150	\$ 983,890	\$ 837,124	-14.92%
Occupational Therapy Services	2160	\$ 622,163	\$ 655,066	5.29%
Behavior Specialist	2170	\$ 241,562	\$ 430,400	78.17%
Special Services Administration	2330	\$ 456,053	\$ 477,077	4.61%
Pupil Transportation (Special Education)	2772	\$ 1,627,014	\$ 1,488,448	-8.52%
Subtotal General Fund Expenditures		\$ 13,710,915	\$ 14,763,251	7.68%
Other Expenditures (Federal Funds)				
IDEA		\$ 752,802	\$ 645,820	-14.21%
Pre-School		\$ 22,005	\$ 12,587	-42.80%
Subtotal Federal Fund Expenditures		\$ 774,807	\$ 658,407	-15.02%
Total Expenditures		\$ 14,485,722	\$ 15,421,658	6.46%

Revenues Related to Special Education:				
Pre-School Tuition		\$ (90,635)	\$ (90,496)	-0.15%
Special Education Aid		\$ (607,493)	\$ (693,973)	14.24%
Medicaid Reimbursement		\$ -	\$ (14,595)	
Federal Grants		\$ (774,807)	\$ (658,407)	-15.02%
Total Revenues		\$ (1,472,935)	\$ (1,457,471)	-1.05%

Net Cost of Special Education	\$ 13,012,787	\$ 13,964,187	7.31%
--------------------------------------	----------------------	----------------------	--------------



**New Hampshire
Department of
Revenue Administration**

**2026
MS-27**

Proposed Budget

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, 2026 to June 30, 2027

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 23, 2026

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
Shawn Jasper	Member	
Robert J. Wherry	Member - Clerk	
Daniel Kilsaw	Scenic Board liaison	
Randy Brownrigg	Member	
Dave Marin	Secretary	
Donna Baucher	Member	
James Lawrence III	Chairman	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
Department of
Revenue Administration

2026
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations as Approved by DRA for period ending 6/30/2026	School Board's Appropriations for period ending 6/30/2027	School Board's Appropriations for period ending 6/30/2027	Budget Committee's Appropriations for period ending 6/30/2027	Budget Committee's Appropriations for period ending 6/30/2027	Budget Committee's Appropriations for period ending 6/30/2027
Instruction									
1100-1199	Regular Programs	01	\$23,234,145	\$24,927,021	\$26,763,677	\$960,168	\$25,688,437	\$1,075,239	
1200-1299	Special Programs	01	\$10,219,743	\$10,967,549	\$12,785,797	\$181,776	\$12,527,251	\$258,545	
1300-1399	Vocational Programs	01	\$2,441,906	\$2,762,220	\$3,071,375	\$14,997	\$2,887,321	\$184,054	
1400-1499	Other Programs	01	\$823,325	\$835,866	\$770,990	\$15,600	\$695,990	\$75,000	
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0	
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$82,272	\$78,950	\$0	\$78,950	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0	
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0	
Instruction Subtotal			\$36,719,119	\$39,574,928	\$43,470,789	\$1,172,541	\$41,877,949	\$1,592,836	
Support Services									
2000-2199	Student Support Services	01	\$5,119,748	\$5,632,464	\$6,185,924	\$44,052	\$6,185,924	\$0	
2200-2299	Instructional Staff Services	01	\$2,181,500	\$2,755,581	\$2,888,787	\$147,863	\$2,888,787	\$0	
Support Services Subtotal			\$7,301,248	\$8,388,045	\$9,074,711	\$191,915	\$9,074,711	\$0	
General Administration									
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0	
2310-2319	Other School Board	01	\$163,688	\$183,815	\$225,933	\$0	\$185,933	\$40,000	
General Administration Subtotal			\$163,688	\$183,815	\$225,933	\$0	\$185,933	\$40,000	



New Hampshire
Department of
Revenue Administration

2026
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations as Approved by DRA for period ending 6/30/2026	School Board's Appropriations for period ending 6/30/2027	School Board's Appropriations for period ending 6/30/2027	Budget Committee's Appropriations for period ending 6/30/2027	Budget Committee's Appropriations for period ending 6/30/2027
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	01	\$1,102,213	\$1,210,198	\$1,391,462	\$25,750	\$1,391,462	\$0
2400-2499	School Administration Service	01	\$3,535,102	\$3,733,281	\$3,803,269	\$87,625	\$3,803,269	\$0
2500-2599	Business	01	\$1,228,909	\$1,418,597	\$1,510,068	\$0	\$1,510,068	\$0
2600-2699	Plant Operations and Maintenance	01	\$6,641,073	\$6,666,637	\$6,789,352	\$431,783	\$6,778,119	\$11,235
2700-2799	Student Transportation	01	\$3,618,937	\$3,621,576	\$3,835,187	\$124,920	\$3,835,187	\$0
2800-2999	Support Service, Central and Other	01	\$906,406	\$1,271,128	\$1,146,387	\$0	\$1,146,387	\$0
	Executive Administration Subtotal		\$17,032,640	\$17,921,417	\$18,475,725	\$670,078	\$18,464,492	\$11,235
Non-Instructional Services								
3100	Food Service Operations	01	\$3,130,274	\$52,038	\$2,315,115	\$0	\$1,881,695	\$433,420
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$3,130,274	\$52,038	\$2,315,115	\$0	\$1,881,695	\$433,420
Facilities Acquisition and Construction								
4100	Site Acquisition	01	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	01	\$284,039	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	01	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development	01	\$0	\$0	\$1	\$0	\$1	\$0
4500	Building Acquisition/Construction	01	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$363,801	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$284,039	\$363,805	\$5	\$0	\$5	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$385,000	\$385,000	\$385,000	\$0	\$385,000	\$0
5120	Debt Service - Interest		\$230,077	\$211,642	\$210,442	\$0	\$190,807	\$19,635
	Other Outlays Subtotal		\$615,077	\$596,642	\$595,442	\$0	\$575,807	\$19,635



New Hampshire
Department of
Revenue Administration

2026
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025		Appropriations as Approved by DRA for period ending 6/30/2026		School Board's Appropriations for period ending 6/30/2027 (Recommended)		School Board's Appropriations for period ending 6/30/2027 (Not Recommended)		Budget Committee's Appropriations for period ending 6/30/2027 (Recommended)		Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended)		
			01	\$47,784	\$1,591,740	\$50,000	\$0	\$50,000	\$0	\$55,835	\$0	\$0	\$0	\$0	\$0
5220-5221	To Food Service		01	\$47,784	\$1,591,740	\$50,000	\$0	\$50,000	\$0	\$55,835	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		01	\$0	\$1,894,174	\$55,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal				\$47,784	\$3,485,914	\$105,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations						\$74,263,555	\$2,034,534	\$72,166,427	\$2,097,128						



New Hampshire
Department of
Revenue Administration

2026
MS-27

Special Warrant Articles

Account	Purpose	Article	Budget School Board's Appropriations for period ending 6/30/2027 (Recommended)	Budget School Board's Appropriations for period ending 6/30/2027 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (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
2600-2699	Plant Operations and Maintenance	05				
			<i>Purpose: Window Replacement at Hudson Memorial School</i>			
2600-2699	Plant Operations and Maintenance	06	\$135,000	\$0	\$0	\$135,000
2600-2699	Plant Operations and Maintenance	07				
			<i>Purpose: Fire Alarm Panel Replacement at Alvirne High School</i>			
2600-2699	Plant Operations and Maintenance	08	\$125,000	\$0	\$0	\$125,000
2600-2699	Plant Operations and Maintenance		\$180,000	\$0	\$180,000	\$0
5251	To Capital Reserve Fund	09				
			<i>Purpose: District Wide Facilities HVAC Vehicle</i>			
5251	To Capital Reserve Fund	10	\$50,000	\$0	\$0	\$50,000
5251	To Capital Reserve Fund	11	\$100,000	\$0	\$0	\$100,000
			<i>Purpose: Increasing Funds in the Capital Reserve School Renovation Fund</i>			
			<i>Purpose: Increasing Funds in the Alvirne Farm Capital Reserve Fund</i>			
			<i>Purpose: Employee Benefits Capital Reserve Fund</i>			
			Total Proposed Special Articles			
				\$652,001	\$0	\$180,000
						\$472,000



New Hampshire
Department of
Revenue Administration

2026
MS-27

Individual Warrant Articles

Account	Purpose	Article	Budget	Budget	Budget	Budget
			School Board's Appropriations for period ending 6/30/2027	School Board's Appropriations for period ending 6/30/2027	Committee's Appropriations for period ending 6/30/2027	Committee's Appropriations for period ending 6/30/2027
1100-1199 Regular Programs	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	03	\$39,485	\$0	\$0	\$39,485
1100-1199 Regular Programs	<i>Purpose: Collective Bargaining Agreement Between the Hudson School Board and PSRPS</i>	02	\$13,982	\$0	\$0	\$13,982
1200-1299 Special Programs	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	03	\$38,000	\$0	\$0	\$38,000
1200-1299 Special Programs	<i>Purpose: Collective Bargaining Agreement Between the Hudson School Board and PSRPS</i>	02	\$274,457	\$0	\$0	\$274,457
1300-1399 Vocational Programs	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	03	\$11,843	\$0	\$0	\$11,843
2000-2199 Student Support Services	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	03	\$79,134	\$0	\$0	\$79,134
2400-2499 School Administration Service	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	03	\$66,620	\$0	\$0	\$66,620
2600-2699 Plant Operations and Maintenance	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and AFSCME</i>	04	\$56,405	\$0	\$0	\$56,405
3100 Food Service Operations	<i>Purpose: Collective Bargaining Agreement between the Hudson School Board and the TEAMSTERS</i>	02	\$75,200	\$0	\$0	\$75,200
Total Proposed Individual Articles			\$655,126	\$0	\$0	\$655,126



New Hampshire
Department of
Revenue Administration

2026
MS-27

		Revenues		
Account	Source	Revised Revenues for period ending 6/30/2026	School Board's Estimated Revenues for period ending 6/30/2027	Budget Committee's Estimated Revenues for period ending 6/30/2027
Local Sources				
1300-1349	Tuition	01 \$515,000	\$596,750	\$596,750
1400-1449	Transportation Fees	00 \$0	\$0	\$0
1500-1599	Earnings on Investments	01 \$180,000	\$60,000	\$60,000
1600-1699	Food Service Sales	01 \$975,000	\$1,002,275	\$1,002,275
1700-1799	Student Activities	01 \$34,000	\$150,371	\$150,371
1800-1899	Community Service Activities	00 \$0	\$0	\$0
1900-1999	Other Local Sources	01 \$282,000	\$202,000	\$202,000
		Local Sources Subtotal	\$1,986,000	\$2,011,396
State Sources				
3210	School Building Aid	00 \$0	\$0	\$0
3215	Kindergarten Building Aid	00 \$0	\$0	\$0
3220	Kindergarten Aid	00 \$0	\$0	\$0
3230	Special Education Aid	01 \$695,000	\$660,250	\$660,250
3240-3249	Vocational Aid	01 \$665,000	\$631,750	\$631,750
3250	Adult Education	00 \$0	\$0	\$0
3260	Child Nutrition	00 \$19,800	\$0	\$0
3270	Driver Education	00 \$0	\$0	\$0
3290-3299	Other State Sources	00 \$10,019	\$0	\$0
		State Sources Subtotal	\$1,389,819	\$1,292,000



New Hampshire
Department of
Revenue Administration

2026
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2026	School Board's Estimated Revenues for period ending 6/30/2027	Budget Committee's Estimated Revenues for period ending 6/30/2027
Federal Sources					
4100-4539	Federal Program Grants	01	\$595,969	\$763,934	\$763,934
4540	Vocational Education	01	\$53,719	\$99,766	\$99,766
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs	01	\$806,670	\$1,167,532	\$1,167,532
4580	Medicaid Distribution	01	\$35,000	\$35,000	\$35,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,912,358	\$2,512,232	\$2,512,232
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
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	01	\$50,000	\$50,000	\$50,000
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	01	\$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	07, 09, 06, 08, 10	\$0	\$517,000	\$180,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$50,000	\$567,000	\$230,000
Total Estimated Revenues and Credits			\$5,338,177	\$6,382,628	\$6,045,628



**New Hampshire
Department of
Revenue Administration**

**2026
MS-27**

Budget Summary

Item	School Board Period ending 6/30/2027 (Recommended)	Budget Committee Period ending 6/30/2027 (Recommended)
Operating Budget Appropriations	\$74,263,555	\$72,166,427
Special Warrant Articles	\$652,001	\$180,000
Individual Warrant Articles	\$655,126	\$0
Total Appropriations	\$75,570,682	\$72,346,427
Less Amount of Estimated Revenues & Credits	\$6,382,628	\$6,045,628
Less Amount of State Education Tax/Grant	\$6,190,785	\$6,190,785
Estimated Amount of Taxes to be Raised	\$62,997,269	\$60,110,014



New Hampshire
Department of
Revenue Administration

2026
MS-27

Supplemental Schedule

1. Total Recommended by Budget Committee	\$72,346,427
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$72,346,427
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$7,234,643
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$79,581,070

HUDSON SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2025**

HUDSON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 9

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements		
A	Statement of Net Position	10
B	Statement of Activities	11
Fund Financial Statements		
<i>Governmental Funds</i>		
C-1	Balance Sheet	12
C-2	Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	13
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances.....	14
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	15
<i>Budgetary Comparison Information</i>		
D-1	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	16
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Grants Fund.....	17
NOTES TO THE BASIC FINANCIAL STATEMENTS		18 - 38

REQUIRED SUPPLEMENTARY INFORMATION

E	Schedule of the School District's Proportionate Share of Net Pension Liability.....	39
F	Schedule of School District Contributions - Pensions	40
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY		41
G	Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability	42
H	Schedule of School District Contributions – Other Postemployment Benefits	43
I	Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios...	44

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION -
OTHER POSTEMPLOYMENT BENEFITS LIABILITY**

COMBINING AND INDIVIDUAL FUND SCHEDULES		
Governmental Funds		
<i>Major General Funds</i>		
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	46
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	47
3	Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)	48
<i>Nonmajor Governmental Funds</i>		
4	Combining Balance Sheet	49
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	50
<i>Student Activity Funds</i>		
6	Combining Balance Sheet	51
7	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	52



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Hudson School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Hudson School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of Hudson School District, as of June 30, 2025, and the respective changes in financial position and the respective budgetary comparison for the major general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Hudson School District
Independent Auditor's Report

In performing an audit in accordance with GAAS and GAS, we:

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

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

Emphasis of Matter – Changes in Accounting Principles

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2025, the School District adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Also as discussed in Note 2-C to the financial statements, in the year ending June 30, 2025, the School District adopted new accounting guidance, GASB Statement No. 102, *Certain Risk Disclosures*. Our opinion is not modified with respect to this matter.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 combining and individual fund schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2026 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hudson School District's internal control over financial reporting and compliance.

January 29, 2026
Concord, New Hampshire

***Plodzik & Sanderson
Professional Association***

Management's Discussion and Analysis
For the Period Ending
June 30, 2025

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, 2025. 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 District's total net position for the year ending June 30, 2025 was \$945,240. The total net position consisted of \$36,557,949 in the net investment in capital assets, and an unrestricted net position balance of (\$35,612,709).

Hudson School District Governmental Activities Summary of Net Position Two-Year Comparison			
	2025	2024	% Change 2024-2025
Assets			
Current Assets	\$ 12,726,755	\$ 13,527,794	\$ (801,039)
Capital Assets	42,423,278	44,083,414	(1,660,136)
Total assets	55,150,033	57,611,208	(2,461,175)
Deferred Outflows of Resources	7,248,774	9,153,097	(1,904,323)
Liabilities			
Other Liabilities	2,974,693	4,582,921	(1,608,228)
Long Term Liabilities	53,349,955	58,308,650	(4,958,695)
Total Liabilities	56,324,648	62,891,571	(6,566,923)
Deferred Inflows of Resources	5,128,919	4,023,269	1,105,650
Net Position			
Net Investment in Capital Assets	36,557,949	37,723,275	(1,165,326)
Restricted Net Position	-	225,381	(225,381)
Unrestricted Net Position	(35,612,709)	(38,099,191)	2,486,482
Total Net Position	\$ 945,240	\$ (150,535)	\$ 1,095,775
			-727.92%

- The District's total liabilities of \$56,324,648 consisted primarily of long-term liabilities including bonds and notes \$5,865,329, compensated absences \$1,348,171, net pension liability \$40,155,100 and estimated other postemployment benefits of \$5,981,355. Governmental Accounting Standards Board Statement No. 75 requires that districts implement Accounting and Financial Reporting of Postemployment Benefits Other Than Pensions. This liability represents an estimate of the cost to the District for additional postemployment benefits, primarily, retiree health insurance.

Management Discussion and Analysis

Hudson School District

- During the year, the District's expenses from governmental activities totaled \$67,681,154 with \$39,624,452 (59%) expended for instruction.
- Total revenues were \$68,776,929 and consisted of charges for services, operating and capital grants restricted for specific programs, and general revenues (consisting of local and state property tax assessments and grants and contributions not restricted to specific programs). Local assessments generated 68% of the District's revenue.
- The fiscal year end balances for the governmental funds as of June 30, 2025, were categorized as follows:
 - **Nonspendable**= \$86,689
 - **Committed**= \$3,991,132
 - Expendable Trusts: \$1,514,537
 - Voted Appropriations: \$663,800
 - SchoolCare Assessment: \$1,470,579
 - Alvirne Farm: \$18,663
 - Vocational Center: \$176,052
 - Apprenticeship: \$147,501
 - **Assigned**= \$2,266,190 (Encumbrance for amounts owed for purchased services, student activity funds and reserve for contingency)
 - **Unassigned**= \$3,508,357

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Hudson School District's annual financial report, which consists of basic financial statements, notes, and related financial/compliance information. Our annual financial report consists 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 first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The financial statements also include notes that explain some of the information in the financial statements.

Government-wide Financial Statements

The government-wide financial statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "governmental activities." Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, administration, operation and maintenance of plant, student transportation, operation of non-instructional services and interest on long-term debt. Taxes and intergovernmental revenues also support fixed assets and related debt.

Management Discussion and Analysis
Hudson School District

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The fund financial statements focus on the individual parts to the government and report the District's operations in more detail than the government-wide statements. Fund definitions are part of a state mandated uniform accounting system and chart of accounts for all New Hampshire school districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Statement of Net Position

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 position 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 in Exhibits A and B of the annual financial report.

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 18 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 district's proportionate share of net pension liability, schedule of school district contributions-pensions, schedule of the school district's proportionate share of net other postemployment benefits liability, schedule of school district contributions-other postemployment benefits and the schedule of changes in school district's total other postemployment benefits liability and related ratios benefit are presented. The required supplementary information can be found in the annual financial report.

Management Discussion and Analysis

Hudson School District

Hudson School District
Governmental Activities
Statement of Activities
Two Year Comparison

	June 30, 2025	June 30, 2024	Change	Change in %
Revenues				
Program Revenue				
Charges for Services	\$ 2,432,938	\$ 1,729,315	\$ 703,623	40.69%
Operating Grants & Contributions	3,851,749	4,994,738	(1,142,989)	-22.88%
Capital Grants & Contributions	-	531,564	(531,564)	-100.00%
General Revenue				
School District Assessment	46,633,005	43,296,398	3,336,607	7.71%
Unrestricted Grants and Contributions	14,629,984	14,342,151	287,833	2.01%
Miscellaneous	1,229,253	2,695,111	(1,465,858)	-54.39%
Total Revenues	<u>68,776,929</u>	<u>67,589,277</u>	<u>1,187,652</u>	<u>1.76%</u>
Program Expenses				
Instruction	39,624,452	38,991,038	633,414	1.62%
Support Services:				
Student	6,058,328	5,455,534	602,794	11.05%
Instructional Staff	2,462,137	2,421,976	40,161	1.66%
General Administration	168,914	205,899	(36,985)	-17.96%
Executive Administration	1,147,254	1,280,149	(132,895)	-10.38%
School Administration	3,306,284	3,659,138	(352,854)	-9.64%
Business	1,212,166	1,071,709	140,457	13.11%
Operation and Maintenance of Plant	7,249,869	7,866,220	(616,351)	-7.84%
Student Transportation	3,624,115	3,490,124	133,991	3.84%
Other	995,337	657,200	338,137	51.45%
Noninstructional Services	1,641,423	1,682,830	(41,407)	-2.46%
Interest on Long-Term Debt	190,875	211,770	(20,895)	-9.87%
Total Expenses	<u>67,681,154</u>	<u>66,993,587</u>	<u>687,567</u>	<u>1.03%</u>
Change in Net Position	1,095,775	595,690	500,085	-83.95%
Net position, beginning, as restated (see Note 14)	(150,535)	(746,225)	595,690	79.83%
Net Position, ending	<u>\$ 945,240</u>	<u>\$ (150,535)</u>	<u>\$ 1,095,775</u>	<u>727.92%</u>

Net position of the District's governmental activities increased 391.54% or \$1,095,775 as of June 30, 2025. 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 \$68,776,929 from all sources of revenue. Sixty-eight percent (\$46,633,005) of the District's revenue came from local taxes. Twenty-one percent (\$14,629,984) came from the state education tax, the state adequacy grant, and other state aid. Approximately six percent (\$3,851,749) came from various state and federal grants. The balance (\$3,662,191) was derived from other local revenues.

Management Discussion and Analysis
Hudson School District

Financial Analysis of the District's Funds

As noted earlier, the Hudson School District uses fund accounting to ensure and demonstrate 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, 2025, the governmental funds of the Hudson School District reported a combined fund balance of \$9,852,368. Included in the total fund balance are fund balances in the General Fund and Special Revenue Funds. The Special Revenue Funds include Grants and other Nonmajor Governmental Funds.

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, 2025, totals \$42,423,278 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, athletic fields and facilities, and vehicles.

	Hudson School District Governmental Activities Capital Assets Two Year Comparison		Increase (Decrease)	% Increase (Decrease)
	2025	2024		
Land	\$ 329,201	\$ 329,201	\$ -	0.00%
Construction in Progress	586,241	586,241	-	0.00%
Land Improvements	1,298,750	1,340,640	(41,890)	-3.12%
Building & Building Improvements	74,343,871	74,343,871	-	0.00%
Machinery, Equipment & Vehicles	4,194,499	3,887,124	307,375	7.91%
Intangible assets	12,712	12,712	-	0.00%
Total Historical Costs	80,765,274	80,499,789	265,485	0.33%
Total Accumulated Depreciation	(38,341,996)	(36,416,375)	(1,925,621)	5.29%
Net Capital Assets	<u>\$ 42,423,278</u>	<u>\$ 44,083,414</u>	<u>\$ (1,660,136)</u>	<u>-3.77%</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, 2025, the Hudson School District had total bonded debt outstanding of \$5,781,690.

Management Discussion and Analysis
Hudson School District

Hudson School District
 Governmental Activities
 Capital Assets
 Two Year Comparison

	Governmental Activities		Increase (Decrease)	% Increase (Decrease)
	2025	2024		
General Obligation Bond and Premium	\$ 5,781,690	\$ 6,195,525	\$ (413,835)	-6.68%
Note Payable	83,639	164,614	(80,975)	-49.19%
Compensated Absences	1,348,171	1,519,406	(171,235)	-11.27%
Net other Postemployment Benefits				
NHRS	2,192,994	2,537,041	(344,047)	-13.56%
Single Employer	3,788,361	3,941,619	(153,258)	-3.89%
Net Pension Liability	<u>40,155,100</u>	<u>43,950,445</u>	<u>(3,795,345)</u>	<u>-8.64%</u>
Total Long Term Debt	<u>\$ 53,349,955</u>	<u>\$ 58,308,650</u>	<u>\$ (4,958,695)</u>	<u>-8.50%</u>

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 \$5,108,767,377. The legal debt limit for the Hudson School District is \$357,613,716. The District has \$5,781,690 in outstanding debt as of June 30, 2025.

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 2025 was, 335.078 up from 325.271 the prior year, with minimal change for the corresponding month the previous year. During the same time, the national CPI increased from 314.175 to 322.561, an increase of 3.0%.
- Student enrollment continues to slide. Enrollment at the start of 2025-2026 was 2,960 including 192 kindergarten students. The District began kindergarten with the start of the 2010 school year. It is projected that although enrollment for kindergarten will increase slightly, enrollment overall will remain steady.
- Health insurance rates continue to increase across all neighboring districts. The number of employees selecting district health coverage also continues to increase. Health insurance 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 Finance Director, 20 Library Street, Hudson, NH 03051.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
HUDSON SCHOOL DISTRICT
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 9,570,880
Intergovernmental receivable	3,069,186
Inventory	86,491
Prepaid items	198
Capital assets, not being depreciated	915,442
Capital assets, net of accumulated depreciation	<u>41,507,836</u>
Total assets	<u>55,150,033</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>7,248,774</u>
LIABILITIES	
Accounts payable	971,273
Accrued salaries and benefits payable	1,899,064
Accrued interest payable	104,356
Noncurrent obligations:	
Due within one year	497,474
Due in more than one year	<u>52,852,481</u>
Total liabilities	<u>56,324,648</u>
DEFERRED INFLOWS OF RESOURCES	<u>5,128,919</u>
NET POSITION	
Net investment in capital assets	36,557,949
Unrestricted	<u>(35,612,709)</u>
Total net position	<u>\$ 945,240</u>

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, 2025

	Program Revenues			Net (Expense) Revenue and Change in Net Position
	Charges for Services	Operating Grants and Contributions	Expenses	
Governmental activities:				
Instruction	\$ 39,624,452	\$ 1,514,175	\$ 2,801,506	\$ (35,308,771)
Support services:				
Student	6,058,328	-	32,062	(6,026,266)
Instructional staff	2,462,137	-	233,735	(2,228,402)
General administration	168,914	-	-	(168,914)
Executive administration	1,147,254	-	-	(1,147,254)
School administration	3,306,284	-	-	(3,306,284)
Business	1,212,166	-	-	(1,212,166)
Operation and maintenance of plant	7,249,869	-	100,000	(7,149,869)
Student transportation	3,624,115	-	5,178	(3,618,937)
Other	995,337	-	64,781	(930,556)
Noninstructional services	1,641,423	918,763	614,487	(108,173)
Interest on long-term debt	190,875	-	-	(190,875)
Total governmental activities	\$ 67,681,154	\$ 2,432,938	\$ 3,851,749	(61,396,467)
General revenues:				
School district assessment				46,633,005
Grants and contributions not restricted to specific programs				14,629,984
Interest				196,516
Miscellaneous				1,032,737
Total general revenues				62,492,242
Change in net position				1,095,775
Net position, beginning, as restated (see Note 14)				(150,535)
Net position, ending				\$ 945,240

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, 2025

	Capital Project			Other Governmental Funds	Total Governmental Funds
	General	Vocational Technical Center	Grants		
ASSETS					
Cash and cash equivalents	\$ 8,924,667	\$ -	\$ -	\$ 646,213	\$ 9,570,880
Intergovernmental receivable	2,548,734	-	423,377	97,075	3,069,186
Interfund receivables	475,684	-	-	-	475,684
Inventory	-	-	-	86,491	86,491
Prepaid items	198	-	-	-	198
Total assets	<u>\$ 11,949,283</u>	<u>\$ -</u>	<u>\$ 423,377</u>	<u>\$ 829,779</u>	<u>\$ 13,202,439</u>
LIABILITIES					
Accounts payable	\$ 930,400	\$ -	\$ 2,241	\$ 38,632	\$ 971,273
Accrued salaries and benefits payable	1,875,625	-	15,931	7,508	1,899,064
Interfund payable	-	-	405,205	70,479	475,684
Total liabilities	<u>2,806,025</u>	<u>-</u>	<u>423,377</u>	<u>116,619</u>	<u>3,346,021</u>
DEFERRED INFLOWS OF RESOURCES					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,050</u>	<u>4,050</u>
FUND BALANCES					
Nonspendable	198	-	-	86,491	86,689
Committed	3,648,916	-	-	342,216	3,991,132
Assigned	1,985,787	-	-	280,403	2,266,190
Unassigned	3,508,357	-	-	-	3,508,357
Total fund balances	<u>9,143,258</u>	<u>-</u>	<u>-</u>	<u>709,110</u>	<u>9,852,368</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,949,283</u>	<u>\$ -</u>	<u>\$ 423,377</u>	<u>\$ 829,779</u>	<u>\$ 13,202,439</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, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)	\$ 9,852,368
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.	
Cost	\$ 80,765,274
Less accumulated depreciation	<u>(38,341,996)</u>
	42,423,278
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	\$ 6,070,397
Deferred inflows of resources related to pensions	(1,812,562)
Deferred outflows of resources related to OPEB:	
NHRS	264,850
Single Employer	913,527
Deferred inflows of resources related to OPEB:	
NHRS	(519)
Single Employer	<u>(3,311,788)</u>
	2,123,905
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.	
Receivables	\$ (475,684)
Payables	<u>475,684</u>
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(104,356)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.	
Bond	\$ 5,378,000
Unamortized bond premium	403,690
Note	83,639
Compensated absences	1,348,171
Net pension liability	40,155,100
Other postemployment benefits:	
NHRS	2,192,994
Single Employer	<u>3,788,361</u>
	<u>(53,349,955)</u>
Net position of governmental activities (Exhibit A)	<u><u>\$ 945,240</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, 2025

	Capital Project				Other Governmental Funds	Total Governmental Funds
	General	Vocational Technical Center	Grants			
REVENUES						
School district assessment	\$ 46,633,005	\$ -	\$ -	\$ -	\$ 46,633,005	
Other local	1,479,456	-	-	2,182,735	3,662,191	
State	15,999,038	-	114,731	19,754	16,133,523	
Federal	14,595	-	1,738,882	594,733	2,348,210	
Total revenues	<u>64,126,094</u>	<u>-</u>	<u>1,853,613</u>	<u>2,797,222</u>	<u>68,776,929</u>	
EXPENDITURES						
Current:						
Instruction	36,861,111	-	1,417,857	1,291,874	39,570,842	
Support services:						
Student	5,299,354	-	32,062	-	5,331,416	
Instructional staff	2,208,319	-	233,735	-	2,442,054	
General administration	168,914	-	-	-	168,914	
Executive administration	1,102,693	-	-	-	1,102,693	
School administration	3,543,168	-	-	-	3,543,168	
Business	1,228,909	-	-	-	1,228,909	
Operation and maintenance of plant	6,732,668	-	100,000	-	6,832,668	
Student transportation	3,618,937	-	5,178	-	3,624,115	
Other	906,407	-	64,781	-	971,188	
Noninstructional services	-	-	-	1,842,011	1,842,011	
Debt service:						
Principal	385,000	-	-	-	385,000	
Interest	230,077	-	-	-	230,077	
Facilities acquisition and construction	<u>656,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>656,472</u>	
Total expenditures	<u>62,942,029</u>	<u>-</u>	<u>1,853,613</u>	<u>3,133,885</u>	<u>67,929,527</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>1,184,065</u>	<u>-</u>	<u>-</u>	<u>(336,663)</u>	<u>847,402</u>	
OTHER FINANCING SOURCES (USES)						
Transfers in	-	299,866	-	73,427	373,293	
Transfers out	(373,293)	-	-	-	(373,293)	
Total other financing sources (uses)	<u>(373,293)</u>	<u>299,866</u>	<u>-</u>	<u>73,427</u>	<u>-</u>	
Net change in fund balances	810,772	299,866	-	(263,236)	847,402	
Fund balances (deficit), beginning, as restated (see Note 14)	8,332,486	(299,866)	-	972,346	9,004,966	
Fund balances, ending	<u>\$ 9,143,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 709,110</u>	<u>\$ 9,852,368</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, 2025

Amounts reported for governmental activities in the Statement of Activities
 are different because:

Net change in fund balances of total governmental funds (Exhibit C-3) \$ 847,402

Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:

Capital outlay expenditures	\$ 307,375
Depreciation expense	<u>(1,967,511)</u>
	(1,660,136)

Transfers in and out between governmental funds are eliminated on the Statement of Activities.

Transfers in	\$ (373,293)
Transfers out	<u>373,293</u>

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.

Principal repayment of bond	\$ 385,000
Amortization of bond premium	28,835
Principal repayment of note	<u>80,975</u>
	494,810

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.

Change in accrued interest expense	\$ 10,367
Change in compensated absences payable	171,235
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	525,341
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>706,756</u>
	1,413,699
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 1,095,775</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, 2025

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
School district assessment	\$ 46,633,002	\$ 46,633,002	\$ 46,633,002	\$ -
Other local	521,000	521,000	1,174,743	653,743
State	15,961,344	15,961,344	15,999,041	37,697
Federal	35,000	35,000	14,595	(20,405)
Total revenues	<u>63,150,346</u>	<u>63,150,346</u>	<u>63,821,381</u>	<u>671,035</u>
EXPENDITURES				
Current:				
Instruction	38,263,452	38,199,782	36,249,564	1,950,218
Support services:				
Student	5,732,473	5,735,000	5,237,281	497,719
Instructional staff	2,615,326	2,616,019	2,222,894	393,125
General administration	156,065	160,065	176,949	(16,884)
Executive administration	1,215,868	1,201,330	1,102,693	98,637
School administration	3,786,833	3,780,911	3,544,167	236,744
Business	1,333,567	1,345,780	1,229,384	116,396
Operation and maintenance of plant	6,713,079	6,712,580	6,872,994	(160,414)
Student transportation	3,696,393	3,694,833	3,421,395	273,438
Other	771,128	837,884	910,422	(72,538)
Debt service:				
Principal	385,000	385,000	385,000	-
Interest	231,277	231,277	230,077	1,200
Facilities acquisition and construction	<u>794,005</u>	<u>794,005</u>	<u>693,338</u>	<u>100,667</u>
Total expenditures	<u>65,694,466</u>	<u>65,694,466</u>	<u>62,276,158</u>	<u>3,418,308</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,544,120)</u>	<u>(2,544,120)</u>	<u>1,545,223</u>	<u>4,089,343</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	250,000	250,000	226,275	(23,725)
Transfers out	<u>(337,098)</u>	<u>(337,098)</u>	<u>(523,293)</u>	<u>(186,195)</u>
Total other financing sources (uses)	<u>(87,098)</u>	<u>(87,098)</u>	<u>(297,018)</u>	<u>(209,920)</u>
Net change in fund balance	<u>\$ (2,631,218)</u>	<u>\$ (2,631,218)</u>	<u>1,248,205</u>	<u>\$ 3,879,423</u>
Increase in nonspendable fund balance			(198)	
Decrease in assigned fund balance (non-encumbrance)			1,431,613	
Increase in committed fund balance			(1,440,379)	
Unassigned fund balance, beginning			2,269,116	
Unassigned fund balance, ending			<u>\$ 3,508,357</u>	

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, 2025

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
State	\$ -	\$ 114,731	\$ 114,731	\$ -
Federal	<u>1,527,243</u>	<u>1,738,882</u>	<u>1,738,882</u>	<u>-</u>
Total revenues	<u>1,527,243</u>	<u>1,853,613</u>	<u>1,853,613</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	1,527,243	1,417,857	1,417,857	-
Support services:				
Student	-	32,062	32,062	-
Instructional staff	-	233,735	233,735	-
Operation and maintenance of plant	-	100,000	100,000	-
Student transportation	-	5,178	5,178	-
Other	-	64,781	64,781	-
Total expenditures	<u>1,527,243</u>	<u>1,853,613</u>	<u>1,853,613</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<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.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Receivables	4
Capital Assets.....	5
Interfund Balances and Transfers	6
Deferred Outflows/Inflows of Resources	7
Long-term Liabilities	8
Defined Benefit Pension Plan	9
 Postemployment Benefits Other Than Pensions (OPEB)	 10
New Hampshire Retirement System (NHRs).....	10-A
Retiree Health Benefit Program	10-B
Encumbrances	11
Governmental Activities Net Position.....	12
Governmental Fund Balances	13
Adjustments to and Restatements of Beginning Balances	14
Risk Management.....	15
Contingent Liabilities.....	16
Certain Risk Disclosures	17
SchoolCare Assessment.....	18
Subsequent Events.....	19

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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 accounting principles generally accepted in the United States of America as applied to government units, hereafter referred to as generally accepted accounting principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The Hudson School District's significant accounting policies are described below.

1-A Reporting Entity

The Hudson School District is a municipal corporation governed by an elected five-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 GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units – an Amendment of GASB Statement No. 14*. The School District has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

The Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. 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, including capital assets and long-term liabilities, with the difference being 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.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

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

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

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

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

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

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

The 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 District related student activity funds and expendable trust funds are consolidated in the general fund.

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

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

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.

1-F Inventory

Inventories are valued at cost using first-in, first-out, which approximates market. The School District's inventories include various items consisting of food service-related paper and supplies, food, commodities, etc. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method in the food service fund. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method).

1-G Capital Assets

Capital assets are reported in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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:

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

1-H Interfund Activities

Interfund activities are reported as follows:

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

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

1-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 that time. The School has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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

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.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

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

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or

1-K Compensated Absences

The School District employees are granted vacation, sick leave, and other forms of paid time off (PTO) in varying amounts based on length of service and employee classification. It is the School District's policy to recognize a liability for compensated absences that have been earned but not yet used, provided the following criteria are met:

- The leave is attributable to services already rendered by the employee.
- The leave accumulates and can be carried forward to a future reporting period.
- The leave is more likely than not, this threshold means the likelihood is greater than 50%, to be used for time off, paid in cash upon separation, or settled through other noncash means.

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

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

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

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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.

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 School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$1,305,479 which is within the 2.5% of the net district assessment, to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-O Use of Estimates

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

1-P Certain Risk Disclosures

GASB Statement No. 102, *Certain Risk Disclosures*, requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability or revenue debt vulnerable to the risk of a substantial impact. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. See Note 17 for further disclosure.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

1-Q Material Change in Classification

The accompanying financial statement reflects a change in classification from the prior year. Specifically, the grants fund which accounts of the district's state and federal grants qualify as a major fund for the current year fiscal year. As such it was reclassified to the major governmental fund.

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 fund, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2025, \$1,937,218 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$694,000 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 general and grants funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:		
Per Exhibit D (budgetary basis)		\$ 64,047,656
Adjustments:		
Basis difference:		
GASB Statement No. 54:		
To record the investment income of the expendable trust funds	163,603	
To record revenue of the blended district student activity funds	141,110	
To remove transfer from the blended expendable trust funds to the general fund	(226,275)	
Per Exhibit C-3 (GAAP Basis)	<u>\$ 64,126,094</u>	
Expenditures and other financing uses:		
Per Exhibit D (budgetary basis)		\$ 62,799,451
Adjustments:		
Basis differences:		
Encumbrances, beginning	1,151,615	
Encumbrances, ending	(636,459)	
GASB Statement No. 54:		
To record expenditures of the blended district student activity funds	150,715	
To remove transfer from the general fund to the blended expendable trust funds	(150,000)	
Per Exhibit C-3 (GAAP basis)	<u>\$ 63,315,322</u>	

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

2-C Changes in Accounting Principles

During the fiscal year, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement establishes standards of accounting and financial reporting for compensated absences and associated salary-related payments.

Also, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. This Statement will provide the users of the financial statements with information about risks related to the School District's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement aims to provide the users with essential timely information to better understand and anticipate these specific vulnerabilities. See Note 18 for further disclosure on this accounting change.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits and certificates of deposit are entirely covered by Federal Depository Insurance Corporation (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 \$9,570,880 and the bank balances totaled \$11,374,435. Petty cash totaled \$650.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2025, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, 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.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 329,201	\$ -	\$ -	\$ 329,201
Construction in progress	586,241	-	-	586,241
Total capital assets not being depreciated	<u>915,442</u>	<u>-</u>	<u>-</u>	<u>915,442</u>
Being depreciated:				
Land improvements	1,340,640	-	(41,890)	1,298,750
Buildings and building improvements	74,343,871	-	-	74,343,871
Machinery, equipment, and vehicles	3,887,124	307,375	-	4,194,499
Intangible assets	12,712	-	-	12,712
Total capital assets being depreciated	<u>79,584,347</u>	<u>307,375</u>	<u>(41,890)</u>	<u>79,849,832</u>
Total capital assets	<u>80,499,789</u>	<u>307,375</u>	<u>(41,890)</u>	<u>80,765,274</u>

(Continued)

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Capital assets continued:

	Balance, beginning	Additions	Retirements	Balance, ending
Less accumulated depreciation:				
Land improvements	(509,222)	(63,246)	41,890	(530,578)
Buildings and building improvements	(33,400,393)	(1,701,830)	-	(35,102,223)
Machinery, equipment, and vehicles	(2,494,048)	(202,435)	-	(2,696,483)
Intangible assets	(12,712)	-	-	(12,712)
Total accumulated depreciation	<u>(36,416,375)</u>	<u>(1,967,511)</u>	<u>41,890</u>	<u>(38,341,996)</u>
Net book value, capital assets being depreciated	<u>43,167,972</u>	<u>(1,660,136)</u>	<u>-</u>	<u>41,507,836</u>
Net book value, all capital assets	<u><u>\$ 44,083,414</u></u>	<u><u>\$ (1,660,136)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 42,423,278</u></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	\$ 1,077,081
Support services:	
Operation and maintenance of plant	864,600
Noninstructional services	25,830
Total depreciation expense	<u><u>\$ 1,967,511</u></u>

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2025 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 405,205
General	Nonmajor	70,479
		<u><u>\$ 475,684</u></u>

Interfund transfers during the year ended June 30, 2025 are as follows:

Transfers out:	Transfers In:		
	Capital Project	Nonmajor Fund	Total
	General fund	\$ 299,866	\$ 73,427
			\$ 373,293

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

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2025 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 9	\$ 6,070,397
Amounts related to OPEB, see Note 10	
NHRS, See Note 10-A	264,850
Single employer, See Note 10-B	913,527
Total deferred outflows of resources	<u><u>\$ 7,248,774</u></u>

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Deferred inflows of resources at June 30, 2025 consist of the following:

	Governmental Activities	Nonmajor Governmental Funds
Donations collected in advance of eligible expenditures being made	\$ 4,050	\$ 4,050
Amounts related to pensions, see Note 9	1,812,562	-
Amounts related to OPEB, see Note 10	519	-
NHRS, See Note 10-A	3,311,788	-
Single employer, See Note 10-B	\$ 5,128,919	\$ 4,050
Total deferred inflows of resources	<u><u>\$ 5,128,919</u></u>	<u><u>\$ 4,050</u></u>

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2025:

	Balance			Balance			
	July 1, 2024			Additions			
Bond payable - direct placement	\$ 5,763,000	\$ -	\$ (385,000)	\$ 5,378,000	385,000	\$ 4,993,000	
Premium	432,525	-	(28,835)	403,690	28,835	374,855	
Total bond payable	6,195,525	-	(413,835)	5,781,690	413,835	5,367,855	
Note payable - direct borrowing	164,614	-	(80,975)	83,639	83,639	-	
Compensated absences	1,519,406	-	(171,235)	1,348,171	-	1,348,171	
Pension related liability	43,950,445	-	(3,795,345)	40,155,100	-	40,155,100	
Net other postemployment benefits							
NHRS	2,537,041	-	(344,047)	2,192,994	-	2,192,994	
Single Employer	3,941,619	-	(153,258)	3,788,361	-	3,788,361	
Total long-term liabilities	<u><u>\$ 58,308,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (4,958,695)</u></u>	<u><u>\$ 53,349,955</u></u>	<u><u>\$ 497,474</u></u>	<u><u>\$ 52,852,481</u></u>	

Long-term bond/note is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2025
Bond payable - direct placement:					
Technical center improvements	\$ 7,685,800	2019	2039	3.05%	<u><u>\$ 5,378,000</u></u>
Note payable - direct borrowing					
Copiers - finance purchase	\$ 404,170	2021	2026	3.29%	<u><u>\$ 83,639</u></u>

The annual requirements to amortize the general obligation bond/note outstanding as of June 30, 2025, including interest payments, are as follows:

Fiscal Year Ending	Bond - Direct Placement			Note - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
June 30,						
2026	\$ 385,000	\$ 210,442	\$ 595,442	\$ 83,639	\$ 2,752	\$ 86,391
2027	385,000	190,807	575,807	-	-	-
2028	385,000	171,172	556,172	-	-	-
2029	383,000	151,537	534,537	-	-	-
2030	385,000	135,834	520,834	-	-	-
2031-2035	1,925,000	463,569	2,388,569	-	-	-
2036-2039	1,530,000	135,894	1,665,894	-	-	-
Totals	<u><u>\$ 5,378,000</u></u>	<u><u>\$ 1,459,255</u></u>	<u><u>\$ 6,837,255</u></u>	<u><u>\$ 83,639</u></u>	<u><u>\$ 2,752</u></u>	<u><u>\$ 86,391</u></u>

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRSS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRSS information, please refer to the Annual Comprehensive Financial Report, which can be found on the NHRSS website at www.nhrs.org.

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

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

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

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

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

Contributions – The System is financed by contributions from both the employees and the 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 2025, the School District contributed 18.51% for teachers and 13.27% for other employees. The contribution requirement for the fiscal year 2025 was \$4,667,565, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions
– At June 30, 2025, the School District reported a liability of \$40,155,100 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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. The School District's proportion measured at June 30, 2024 was 0.77% which was a decrease of 0.02% from its proportion measured as of June 30, 2023.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

For the year ended June 30, 2025, the School District recognized pension expense of \$4,394,998. At June 30, 2025, 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	\$ 256,005	\$ 773,983
Net difference between projected and actual investment earnings on pension plan investments	-	560,546
Changes in assumptions	-	469,959
Differences between expected and actual experience	893,914	8,074
Contributions subsequent to the measurement date	4,920,478	-
Total	\$ 6,070,397	\$ 1,812,562

The \$4,920,478 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, 2026. 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,
2025	\$ (1,377,036)
2026	1,821,951
2027	(638,326)
2028	(469,231)
2029	-
Thereafter	-
Totals	\$ (662,642)

Actuarial Assumptions – The collective total pension liability was based on the following actuarial assumptions:

Inflation:	2.25% per year
Wage inflation:	3.00% per year (2.50% for Teachers)
Salary increases:	6.00% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation, used to calculate the total pension liability as of June 30, 2024 were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

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 weighing the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	30 Year Geometric Return*
Broad US Equity	24.00%	5.40%
Global Ex-US Equity	16.00%	5.65%
Total public equity	40.00%	
Real Estate Equity	10.00%	4.00%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	10.00%	5.05%
Core U.S. Fixed Income	25.00%	2.15%
Infrastructure	5.00%	4.35%
Total	100.00%	

* Real rates of return are presented net of 2.50% inflation.

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

Sensitivity of the 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	Current Single Rate Assumption		
	1% Decrease	6.75%	1% Increase
June 30, 2024	\$ 56,141,384	\$ 40,155,100	\$ 26,838,034

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 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-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 Annual Comprehensive Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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 year 2024 were as follows:

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

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

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. 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 2025, the School District contributed 1.13% for teachers and 0.26% for other employees. The contribution requirement for the fiscal year 2025 was \$250,310 which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2025, the School District reported a liability of \$2,192,994 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. 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. The School District's proportion measured at June 30, 2024 was 0.71% which was an decrease of 0.03% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the School District recognized OPEB expense of \$90,169. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings on OPEB plan investments	\$ -	\$ 519
Contributions subsequent to the measurement date	264,850	-
Total	<u>\$ 264,850</u>	<u>\$ 519</u>

The \$264,850 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, 2026. 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,	
2025	\$ (4,634)
2026	6,858
2027	(1,768)
2028	(975)
2029	-
Thereafter	-
Totals	<u>\$ (519)</u>

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Actuarial Assumptions – The total OPEB liability was based on the following actuarial assumptions:

Price inflation:	2.25% per year
Wage inflation:	3.00% per year (2.50% for Teachers)
Salary increases:	6.00% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation, used to calculate the total pension liability as of June 30, 2024, were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

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 weighing 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 geometric real rates of return for each asset class:

Asset Class	Target Allocation	30 Year Geometric Return*
Broad US Equity	24.00%	5.40%
Global Ex-US Equity	16.00%	5.65%
Total public equity	40.00%	
Real Estate Equity	10.00%	4.00%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	10.00%	5.05%
Core U.S. Fixed Income	25.00%	2.15%
Infrastructure	5.00%	4.35%
Total	100.00%	

* Real rates of return are presented net of 2.50% inflation.

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

Sensitivity of the 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	Current Single		
	1% Decrease	Rate Assumption	1% Increase
June 30, 2024	5.75%	6.75%	7.75%
	\$ 2,399,100	\$ 2,192,944	\$ 2,050,595

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.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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.

10-B Retiree Health Benefit Program

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

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

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

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

Employees Covered by Benefit Terms – At July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Active employees	<u>395</u>
Total participants covered by OPEB plan	<u><u>403</u></u>

Total OPEB Liability – The School District’s total OPEB liability of \$3,788,361 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

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

Discount Rate	5.20%
Healthcare Cost Trend Rates:	
Current Year Trend	15.81%
Second Year Trend	8.00%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases	3.50%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2025.

Mortality Rates: Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generation using Scale MP-2021, Pub-2010 General Contingent Survivors Headcount-Weighted Mortality fully general using Scale MP-2021, Pub-2010 Teachers Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Contingent Survivors Headcount-Weighted Mortality fully generational using Scale MP-2021.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Changes in the Total OPEB Liability

	June 30,	
	2024	2025
Total OPEB liability beginning of year	\$ 3,767,664	\$ 3,941,619
Changes for the year:		
Service cost	240,456	213,825
Interest	142,482	190,985
Assumption changes and difference between actual and expected experience	-	(407,248)
Benefit payments	(208,983)	(150,820)
Total OPEB liability end of year	<u><u>\$ 3,941,619</u></u>	<u><u>\$ 3,788,361</u></u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2024, actuarial valuation was prepared using a discount rate of 5.20%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$3,540,684 or by 6.54%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$4,051,509 or by 6.95%.

	Discount Rate		
	1% Decrease	Baseline 5.20%	1% Increase
Total OPEB Liability	<u><u>\$ 4,051,509</u></u>	<u><u>\$ 3,788,361</u></u>	<u><u>\$ 3,540,684</u></u>

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2024, actuarial valuation was prepared using an initial trend rate of 15.81%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$4,225,819 or by 11.55%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$3,408,881 or by 10.02%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 15.81%	1% Increase
Total OPEB Liability	<u><u>\$ 3,408,881</u></u>	<u><u>\$ 3,788,361</u></u>	<u><u>\$ 4,225,819</u></u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the School District recognized OPEB expense of \$200,928. At June 30, 2025, 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	\$ 913,527	\$ 1,934,352
Differences between expected and actual experience	-	1,377,436
Total	<u><u>\$ 913,527</u></u>	<u><u>\$ 3,311,788</u></u>

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

	Fiscal Year Ending June 30,
2026	\$ (605,738)
2027	(907,993)
2028	(777,278)
2029	(74,999)
2030	(32,253)
Thereafter	-
Totals	<u><u>\$ (2,398,261)</u></u>

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

NOTE 11 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2025 are as follows:

Instruction	\$ 273,165
Support services	326,428
Facilities acquisition and construction	36,866
Total encumbrances	<u><u>\$ 636,459</u></u>

NOTE 12 - GOVERNMENTAL ACTIVITIES NET POSITION

Net position reported on the government-wide and Statement of Net Position at June 30, 2025 include the following:

	<u><u>Governmental Activities</u></u>
Net investment in capital assets:	
Net book value of all capital assets	\$ 42,423,278
Less:	
General obligation bond payable	(5,378,000)
Unamortized bond premium	(403,690)
Note payable	<u><u>(83,639)</u></u>
Total net investment in capital assets	<u><u>36,557,949</u></u>
Unrestricted	<u><u>(35,612,709)</u></u>
Total net position	<u><u>\$ 945,240</u></u>

None of the net position is restricted by enabling legislation.

NOTE 13 - GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2025 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 198	\$ -	\$ 198
Inventory	-	<u><u>86,491</u></u>	<u><u>86,491</u></u>
Total nonspendable fund balance	<u><u>198</u></u>	<u><u>86,491</u></u>	<u><u>86,689</u></u>
Committed:			
Expendable trust		1,514,537	1,514,537
Voted appropriations - March 2025			
Warrant Article No. 4 - Fire Alarm Panel Replacement at Memorial School	75,000	-	75,000
Warrant Article No. 5 - Installation of Additional Emergency Alert Beacons	63,800	-	63,800
Warrant Article No. 6 - Science Labs at Memorial School	225,000	-	225,000
Warrant Article No. 7 - Increasing Funds in the School Renovation Capital Reserve Fund	150,000	-	150,000
Warrant Article No. 8 - Funding Alvirne Farm Capital Reserve Fund	150,000	-	150,000
Schoolcare Assessment - <i>See Note 18</i>	1,470,579	-	1,470,579
Alvirne Farm		18,663	18,663
Vocational center		176,052	176,052
Apprenticeship		147,501	147,501
Total committed fund balance	<u><u>3,648,916</u></u>	<u><u>342,216</u></u>	<u><u>3,991,132</u></u>

(continued)

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

Governmental fund balances continued:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assigned:			
Encumbrances	636,459	-	636,459
Student activities	43,849	280,403	324,252
Retained fund balance (RSA 198:4-bII)	1,305,479	-	1,305,479
Total assigned fund balance	<u>1,985,787</u>	<u>280,403</u>	<u>2,266,190</u>
Unassigned			
Total governmental fund balances	<u><u>\$ 9,143,258</u></u>	<u><u>\$ 709,110</u></u>	<u><u>\$ 9,852,368</u></u>

NOTE 14 – ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

During fiscal year 2025, changes to or within the School District's financial statements resulted in an error correction which caused adjustments to and restatements of beginning net position and fund balance, as follows:

	Capital Project		
	Vocational	Other	
	Government-wide Statements	Technical Center	Governmental Funds
To restate for prior year receivable not received	\$ 83,515	\$ 83,515	\$ -
To restate for inventory previously not recorded	90,177	-	90,177
Net position/fund balance, as previously reported	<u>(324,227)</u>	<u>(383,381)</u>	<u>882,169</u>
Net position/fund balance, as restated	<u><u>\$ (150,535)</u></u>	<u><u>\$ (299,866)</u></u>	<u><u>\$ 972,346</u></u>

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 2025, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2024 to June 30, 2025 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the School District's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2024-2025 the School District paid \$242,956 and \$159,704 respectively, to Primex³ for Workers' Compensation and Property/Liability programs. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The 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

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.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

NOTE 17 – CERTAIN RISK DISCLOSURES

The School District is subject to certain risks related to vulnerabilities caused by concentrations or constraints. The financial statements for the period ending June 30, 2025, are vulnerable to the risk of substantial financial impact from the constraint described below:

Constraint: Contribution Assessment - SchoolCare assessed a contribution assessment on School District members for the purpose of restoring reserves of the program to an appropriate level of 12% of member contributions. For most groups, this assessment will roughly equal one and one-half months of contributions.

Events and Circumstances - As communicated at their 2024 Annual Meeting, claims and pharmacy costs far exceeded projections which caused the program to tap into their reserves. As of June 30, 2025, these reserves were critically low, leaving the program with a projected deficit of \$4.5 million. To restore stability to the program the SchoolCare Board announced on September 23, 2025, that the contribution assessment would be issued on October 1, 2025, which is due upon receipt. The School District has received its official notice from SchoolCare detailing the amount of the assessment for the fiscal year, year ending June 30, 2026, which totals \$1,470,579. This represents a significant and non-discretionary outflow of resources. The amount of the assessment was not included in the School District's adopted budget for the fiscal year 2025-2026. The assessment is due in a single payment due upon receipt or if a School District is unable to pay the amount immediately a laddered action plan will be available with no interest being charged until January 1, 2026. After that, a nominal 0.5% monthly interest will be applied to unpaid balances.

Vulnerability to Substantial Impact - The mandated payment represents a substantial, unbudgeted expenditure that will place significant pressure on the School District's general fund resources. Due to the size of the assessment relative to the fund's unassigned fund balance, the payment creates a vulnerability to a substantial financial impact. Specifically, it has heightened the risk that the School District will need to divert resources from other planned expenditures to meet this mandated obligation.

Mitigation Actions - Management has taken the following actions to mitigate this risk prior to the issuance of these financial statements:

- A plan has been developed to cover the cost of the assessment by the School Board holding a public hearing, at the recommendation of the NH Department of Education to reserve unassigned fund balance to cover the contribution assessment thus reducing the amount of unassigned fund balance that will be returned to offset the tax rate for fiscal year 2025.

See Note 18 for further disclosure.

Concentration: Collective Bargaining Agreements - As of June 30, 2025, approximately 80% of the School District's workforce is covered by various collective bargaining agreements with five different labor unions. The terms of these agreements govern employee compensation and working conditions and constrain the School District's ability to control a significant portion of its expenditures.

Risk Event - The collective bargaining agreement with the Administration and Support Staff (AFSCME) Union, which covers approximately 8% of the School District's workforce, expired on June 30, 2025. Negotiations for a new agreement have been ongoing for several months; however no work stoppage has occurred as a result.

Mitigation Actions - To address a work stoppage should it ever occur; the School District has taken the following actions prior to the issuance of these financial statements:

- A contingency plan has been developed to maintain services and operations in the event of a work stoppage.
- The School District, if necessary, would be entered into mediation with the union to help resolve the impasse.

HUDSON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

NOTE 18 – SCHOOLCARE ASSESSMENT

SchoolCare assessed a contribution assessment on School District members for the purpose of restoring reserves of the program to an appropriate level of 12% of member contributions. For most groups, this assessment will roughly equal one and one-half months of contributions. As communicated at their 2024 Annual Meeting, claims and pharmacy costs far exceeded projections which caused the program to tap into their reserves. As of June 30, 2025, these reserves were critically low, leaving the program with a projected deficit of \$4.5 million. To restore stability to the program the SchoolCare Board announced on September 23, 2025, that the contribution assessment would be issued on October 1, 2025, which is due upon receipt. The School District has received its official notice from SchoolCare detailing the amount of the assessment for the fiscal year, year ending June 30, 2026, which totals \$1,470,579. This represents a significant and non-discretionary outflow of resources. The amount of the assessment was not included in the School District's adopted budget for the fiscal year 2025-2026. The assessment is due in a single payment due upon receipt or if a School District is unable to pay the amount immediately a laddered action plan will be available with no interest being charged until January 1, 2026. After that, a nominal 0.5% monthly interest will be applied to unpaid balances.

The mandated payment represents a substantial, unbudgeted expenditure that will place significant pressure on the School District's general fund resources. Due to the size of the assessment relative to the fund's unassigned fund balance, the payment creates a vulnerability to a substantial financial impact. Specifically, it has heightened the risk that the School District will need to divert resources from other planned expenditures to meet this mandated obligation. Management has taken the following actions to mitigate this risk prior to the issuance of these financial statements:

A plan has been developed to cover the cost of the assessment by the School Board holding a public hearing, at the recommendation of the NH Department of Education to reserve unassigned fund balance to cover the contribution assessment thus reducing the amount of unassigned fund balance that will be returned to offset the tax rate for fiscal year 2025.

NOTE 19 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 29, 2026, the date the June 30, 2025 financial statements were available to be issued, and noted no events that occurred that requires recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT E
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, 2025

Unaudited

Fiscal year-end	June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Measurement date	June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School District's Proportion of the net pension liability	0.73%	0.75%	0.74%	0.80%	0.78%	0.79%	0.78%	0.79%	0.79%	0.77%
Proportionate share of the net pension liability	\$ 28,999,502	\$ 39,657,547	\$ 36,515,756	\$ 38,409,155	\$ 37,498,614	\$ 50,598,978	\$ 34,547,145	\$ 45,464,504	\$ 43,950,445	\$ 40,155,100
Covered payroll (as of measurement date)	\$ 21,099,057	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505	\$ 23,087,257	\$ 23,087,257	\$ 24,127,691	\$ 25,252,391	\$ 25,240,341	\$ 25,549,389
Proportionate share of the net pension liability as a percentage of its covered payroll	137.44%	188.22%	165.41%	167.21%	162.42%	219.16%	143.18%	180.04%	174.13%	157.17%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%	67.18%	70.33%

EXHIBIT F
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, 2025

Unaudited

	June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Fiscal year-end	June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Measurement date										
Contractually required contribution	\$ 2,455,868	\$ 2,670,481	\$ 2,720,074	\$ 3,371,390	\$ 3,391,496	\$ 3,581,496	\$ 4,589,308	\$ 4,589,266	\$ 4,667,700	\$ 4,667,565
Contributions in relation to the contractually required contributions	(2,455,868)	(2,670,481)	(2,720,074)	(3,371,390)	(3,391,496)	(3,581,496)	(4,589,308)	(4,589,266)	(4,667,700)	(4,667,565)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of fiscal year end)	\$ 21,099,057	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505	\$ 23,087,257	\$ 24,127,691	\$ 25,252,931	\$ 25,240,341	\$ 25,549,389	\$ 28,484,389
Contributions as a percentage of covered payroll	11.64%	12.67%	12.32%	14.68%	14.69%	15.51%	18.17%	18.18%	18.27%	16.39%

HUDSON SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

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

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

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2025. These schedules are presented to illustrate the requirement to show information for 10 years.

EXHIBIT G
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, 2025

Unaudited

	June 30,									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Measurement date	June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
School District's proportion of the net OPEB liability	0.90%	0.89%	0.71%	0.69%	0.75%	0.74%	0.76%	0.74%	0.74%	0.71%
School District's proportionate share of the net OPEB liability (asset)	\$ 4,339,259	\$ 4,059,818	\$ 3,230,902	\$ 3,024,585	\$ 3,272,727	\$ 2,953,748	\$ 2,854,424	\$ 2,537,041	\$ 2,192,994	
School District's covered payroll (as of measurement date)	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505	\$ 23,087,257	\$ 23,087,257	\$ 24,127,691	\$ 25,252,391	\$ 25,240,341	\$ 25,549,389	
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.59%	18.39%	14.07%	13.10%	14.18%	12.24%	11.30%	10.05%	8.58%	
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%	12.80%	14.01%	

EXHIBIT H
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, 2025

Unaudited

	June 30,									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Fiscal year-end	June 30,									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Measurement date	June 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Contractually required contribution	\$ 520,832	\$ 526,264	\$ 312,141	\$ 314,841	\$ 354,458	\$ 318,079	\$ 318,076	\$ 250,321	\$ 250,310	
Contributions in relation to the contractually required contribution	(520,832)	(526,264)	(312,141)	(314,841)	(354,458)	(318,079)	(318,076)	(250,321)	(250,310)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
School District's covered payroll (as of fiscal year end)	\$ 21,070,322	\$ 22,076,550	\$ 22,970,505	\$ 23,087,257	\$ 24,127,691	\$ 25,252,931	\$ 25,240,341	\$ 25,549,389	\$ 28,484,389	
Contributions as a percentage of covered payroll	2.47%	2.38%	1.36%	1.36%	1.54%	1.26%	1.26%	0.98%	0.88%	

EXHIBIT I
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, 2025

Unaudited

	June 30,									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	
OPEB liability, beginning of year	\$ 5,924,019	\$ 6,216,880	\$ 6,486,024	\$ 5,534,758	\$ 5,887,894	\$ 8,096,924	\$ 8,483,597	\$ 3,767,664	\$ 3,941,619	
Changes for the year:										
Service cost	468,157	477,519	360,595	373,216	517,934	529,121	231,988	240,456	213,825	
Interest	166,208	174,645	178,402	189,913	163,494	171,503	136,227	142,482	190,985	
Assumption changes and difference between actual and expected experience	(157,209)	(205,046)	(1,287,371)	-	1,834,915	-	(4,882,524)	-	(407,248)	
Benefit payments	(184,295)	(177,974)	(202,892)	(209,993)	(307,313)	(313,951)	(201,624)	(208,983)	(150,820)	
OPEB liability, end of year	<u>\$ 6,216,880</u>	<u>\$ 6,486,024</u>	<u>\$ 5,534,758</u>	<u>\$ 5,887,894</u>	<u>\$ 8,096,924</u>	<u>\$ 8,483,597</u>	<u>\$ 3,767,664</u>	<u>\$ 3,941,619</u>	<u>\$ 3,788,361</u>	
Covered payroll	<u>\$ 18,852,561</u>	<u>\$ 19,229,612</u>	<u>\$ 19,750,099</u>	<u>\$ 20,145,101</u>	<u>\$ 20,135,104</u>	<u>\$ 20,537,806</u>	<u>\$ 21,409,184</u>	<u>\$ 22,158,505</u>	<u>\$ 24,793,942</u>	
Total OPEB liability as a percentage of covered payroll	32.98%	33.73%	28.02%	29.23%	40.21%	41.31%	17.60%	17.79%	15.28%	

HUDSON SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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

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

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

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

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2025. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

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

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

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2025. 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, 2025

	<u>Estimated</u>	<u>Actual</u>	Variance Positive (Negative)
School district assessment:			
Current appropriation	<u>\$ 46,633,002</u>	<u>\$ 46,633,002</u>	<u>\$ -</u>
Other local sources:			
Tuition	385,000	585,015	200,015
Investment earnings	15,000	348,242	333,242
Student activities	34,000	140,599	106,599
Miscellaneous	<u>87,000</u>	<u>100,887</u>	<u>13,887</u>
Total from other local sources	<u>521,000</u>	<u>1,174,743</u>	<u>653,743</u>
State sources:			
Adequacy aid (grant)	8,587,521	8,587,521	-
Adequacy aid (tax)	6,000,939	6,000,939	-
Special education aid	715,438	693,973	(21,465)
Vocational aid	650,000	689,676	39,676
Other state aid	<u>7,446</u>	<u>26,932</u>	<u>19,486</u>
Total from state sources	<u>15,961,344</u>	<u>15,999,041</u>	<u>37,697</u>
Federal sources:			
Medicaid	<u>35,000</u>	<u>14,595</u>	<u>(20,405)</u>
Other financing sources:			
Transfers in	<u>250,000</u>	<u>226,275</u>	<u>(23,725)</u>
Total revenues	<u>63,400,346</u>	<u>\$ 64,047,656</u>	<u>\$ 647,310</u>
Use of fund balance to reduce school district assessment	1,937,218		
Use of fund balance - appropriated	694,000		
Total revenues and use of fund balance	<u>\$ 66,031,564</u>		

See Independent Auditor's Report.

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, 2025

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 15,770	\$ 24,097,472	\$ 23,259,660	\$ 7,657	\$ 845,925
Special programs	695,076	10,870,818	10,237,754	265,508	1,062,632
Vocational programs	10,921	2,386,143	2,383,684	-	13,380
Other programs	12,230	845,349	829,298	-	28,281
Total instruction	<u>733,997</u>	<u>38,199,782</u>	<u>36,710,396</u>	<u>273,165</u>	<u>1,950,218</u>
Support services:					
Student	62,971	5,735,000	5,299,354	898	497,719
Instructional staff	-	2,616,019	2,208,319	14,575	393,125
General administration	2,975	160,065	168,914	11,010	(16,884)
Executive administration	-	1,201,330	1,102,693	-	98,637
School administration	-	3,780,911	3,543,168	999	236,744
Business	-	1,345,780	1,228,909	475	116,396
Operation and maintenance of plant	98,615	6,712,580	6,732,668	238,941	(160,414)
Student transportation	252,212	3,694,833	3,618,937	54,670	273,438
Other	845	837,884	906,407	4,860	(72,538)
Total support services	<u>417,618</u>	<u>26,084,402</u>	<u>24,809,369</u>	<u>326,428</u>	<u>1,366,223</u>
Debt service:					
Principal on long-term debt	-	385,000	385,000	-	-
Interest on long-term debt	-	231,277	230,077	-	1,200
Total debt service	<u>-</u>	<u>616,277</u>	<u>615,077</u>	<u>-</u>	<u>1,200</u>
Facilities acquisition and construction					
	-	794,005	656,472	36,866	100,667
Other financing uses:					
Transfers out	-	337,098	523,293	-	(186,195)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,151,615</u>	<u>\$ 66,031,564</u>	<u>\$ 63,314,607</u>	<u>\$ 636,459</u>	<u>\$ 3,232,113</u>

See Independent Auditor's Report.

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, 2025

Unassigned fund balance, beginning	\$ 2,269,116
Changes:	
Unassigned fund balance used to reduce school district assessment	(1,937,218)
Unassigned fund balance appropriated for use in 2024-2025	(694,000)
2024-2025 Budget summary:	
Revenue surplus (Schedule 1)	\$ 647,310
Unexpended balance of appropriations (Schedule 2)	3,232,113
2024-2025 Budget surplus	3,879,423
Increase in nonspendable fund balance	
Decrease in assigned fund balance (non-encumbrance)	1,431,613
Increase in committed fund balance	(1,440,379)
Unassigned fund balance, ending	\$ 3,508,357

See Independent Auditor's Report.

SCHEDULE 4
HUDSON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2025

Special Revenue Funds							
	Food Service	Alvire Farm	Vocational Center	Alvime Trustees	Apprenticeship	Student Activities	Total
ASSETS							
Cash and cash equivalents	\$ 17,203	\$ 21,004	\$ 176,052	\$ -	\$ 151,551	\$ 280,403	\$ 646,213
Intergovernmental receivable	26,596	-	-	70,479	-	-	97,075
Inventory	86,491	-	-	-	-	-	86,491
Total assets	\$ 130,290	\$ 21,004	\$ 176,052	\$ 70,479	\$ 151,551	\$ 280,403	\$ 829,779
LIABILITIES							
Accounts payable	\$ 38,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,632
Accrued salaries and benefits	5,167	2,341	-	-	-	-	7,508
Interfund payable	-	-	-	70,479	-	-	70,479
Total liabilities	43,799	2,341	-	70,479	-	-	116,619
DEFERRED INFLOWS OF RESOURCES							
	-	-	-	-	4,050	-	4,050
FUND BALANCES							
Nonspendable	86,491	-	-	-	-	-	86,491
Committed	-	18,663	176,052	-	147,501	-	342,216
Assigned	-	-	-	-	-	280,403	280,403
Total fund balances (deficit)	86,491	18,663	176,052	-	147,501	280,403	709,110
Total liabilities, deferred inflows of resources and fund balances	\$ 130,290	\$ 21,004	\$ 176,052	\$ 70,479	\$ 151,551	\$ 280,403	\$ 829,779

See Independent Auditor's Report.

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, 2025

	Special Revenue Funds						
	Food Service	Alvirne Farm	Vocational Center	Alvirne Trustees	Apprenticeship	Student Activities	Total
REVENUES							
Local	\$ 925,030	\$ 173,462	\$ 32,159	\$ 215,464	\$ 105,303	\$ 731,317	\$ 2,182,735
State	19,754	-	-	-	-	-	19,754
Federal	594,733	-	-	-	-	-	594,733
Total revenues	1,539,517	173,462	32,159	215,464	105,303	731,317	2,797,222
EXPENDITURES							
Current:							
Instruction	-	144,066	128,608	215,464	55,526	748,210	1,291,874
Support services:							
Student	-	-	-	-	-	-	-
Instructional staff	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Noninstructional services	1,842,011	-	-	-	-	-	1,842,011
Total expenditures	1,842,011	144,066	128,608	215,464	55,526	748,210	3,133,885
Excess (deficiency) of revenues over (under) expenditures	(302,494)	29,396	(96,449)	-	49,777	(16,893)	(336,663)
OTHER FINANCING SOURCES							
Transfers in	73,427	-	-	-	-	-	73,427
Net change in fund balances	(229,067)	29,396	(96,449)	-	49,777	(16,893)	(263,236)
Fund balances, beginning, as restated (see Note 14)	315,558	(10,733)	272,501	-	97,724	297,296	972,346
Fund balances (deficit), ending	\$ 86,491	\$ 18,663	\$ 176,052	\$ -	\$ 147,501	\$ 280,403	\$ 709,110

See Independent Auditor's Report.

SCHEDULE 6
HUDSON SCHOOL DISTRICT
Student Activity Funds
Combining Balance Sheet
June 30, 2025

Student Activity Funds						
	Hills Garrison	Nottingham West	Hudson Memorial	Alvirne High	Smith School	Total
ASSETS						
Cash and cash equivalents	<u><u>\$ 31,082</u></u>	<u><u>\$ 26,017</u></u>	<u><u>\$ 68,151</u></u>	<u><u>\$ 152,513</u></u>	<u><u>\$ 2,640</u></u>	<u><u>\$ 280,403</u></u>
FUND BALANCES						
Assigned	<u><u>\$ 31,082</u></u>	<u><u>\$ 26,017</u></u>	<u><u>\$ 68,151</u></u>	<u><u>\$ 152,513</u></u>	<u><u>\$ 2,640</u></u>	<u><u>\$ 280,403</u></u>

See Independent Auditor's Report.

SCHEDULE 7
HUDSON SCHOOL DISTRICT
Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2025

	Student Activity Funds					Total
	Hills Garrison	Nottingham West	Hudson Memorial	Alvirne High	Smith School	
REVENUES						
Other local	\$ 27,545	\$ 19,692	\$ 73,721	\$ 608,448	\$ 1,911	\$ 731,317
EXPENDITURES						
Current:						
Instruction	25,478	25,013	78,164	618,474	1,081	748,210
Net change in fund balances	2,067	(5,321)	(4,443)	(10,026)	830	(16,893)
Fund balances, beginning	29,015	31,338	72,594	162,539	1,810	297,296
Fund balances, ending	<u>\$ 31,082</u>	<u>\$ 26,017</u>	<u>\$ 68,151</u>	<u>\$ 152,513</u>	<u>\$ 2,640</u>	<u>\$ 280,403</u>

See Independent Auditor's Report.

Hudson School District
June 30, 2025 Fund Balance Itemization
General Fund 10
Source: MS-25/MS-24R
Approved by: Auditors, Department of Education, Department of Revenue

Nonspendable

\$198.25 Reserve for Prepaid Expenses

Committed

\$663,800.00 Reserve for Amounts Voted (Warrant Articles)
\$1,305,479.00 Unassigned Fund Balance Retained

Assigned

\$1,470,579.26 Reserved for Special Purposes (FY25 School Care Net Assessment Invoice)
\$636,458.73 Reserved for Encumbrances

Unassigned Fund Balance \$3,569,587.51 Fund Balance to Reduce Taxes

\$7,646,102.75 Total Fund Equity June 30, 2025

HUDSON SCHOOL DISTRICT POLICY

AB New Hampshire Parental Bill of Rights

Adopted: August 18, 2025

Related Policies: ECAF, EEA, IGE, IHAM, IK, ILD, JCA, JIC, JICD, JJJ, JKAA, JLCB, JRA,

Category: Required by law

A. New Hampshire Parental Bill of Rights

- I. All parental rights are reserved to the parents of their minor child in this state without obstruction or interference from any school. These rights include, but are not limited to, the right:
 1. To direct the upbringing and the moral or religious training.
 2. To direct the education, including the right to choose to enroll their minor child in an assigned resident public school, a public charter school, a non-public school, including a religious school, a home education program, or any other state-based education program, as authorized by law, as an alternative to public education, as set forth in RSA 193:1 and RSA 194-F:1, et seq.
 3. To request that their minor child be enrolled in a public school other than the public school assigned to them by their residence to avoid a manifest educational hardship, as set forth in RSA 193:3.
 4. To enroll their minor child in gifted or special education programs if the child qualifies for such programs.
 5. To inquire of the school or school personnel and promptly receive accurate, truthful, and complete disclosure regarding any and all matters related to their minor child, unless an immediate answer cannot be provided when the initial request is made, in which case, the answer shall be provided no later than 10 business days after the request.
 6. To be informed of the school's policy regarding discipline policies and procedures, as set forth in RSA 193:13.
 7. To obtain access for their minor child to public curricular courses and co-curricular programs offered by the local school district where the student resides while choosing to enroll their child in a non-public, public chartered, home education, or any other state-based education program, as set forth in RSA 193:1-c and RSA 194-F:2, II(d).
 8. To inspect any instructional material used as part of the educational curriculum within a reasonable period following a request, as set forth in 20 U.S.C. section 1232h(c)(1)(C).

9. To opt out of health or sex education and any other objectionable material, as set forth in RSA 186:11, IX-b and IX-c.
10. To be advised of and have the right to opt their minor child out of any nonacademic survey or questionnaire.
11. To opt out of any district-level data collection relating to their minor child not required by federal or state law.
12. To exempt their public-school minor child from participating in required statewide assessments in English, language arts, mathematics, and/or science, as set forth in RSA 193-C:6.
13. To receive information regarding the level of achievement and academic growth of their minor child in the state academic assessments in English, language arts, mathematics, and/or science, as set forth in the Every Student Succeeds Act, 20 U.S.C. section 1112 (e)(1)(B)(i).
14. To receive a school report card and be informed of their minor child's attendance requirements and compliance with such requirements.
15. To access and review all education records relating to their minor child within 10 business days after the day the school receives a request for access, as set forth in RSA 189:66, IV and 34 C.F.R. 99.5.
16. To consent in writing before the state or any of its political subdivisions, including, without limitation, any school pursuant also to the provisions of RSA 189:68, III-V, makes a video or voice recording, unless such recording is made during or as part of a court proceeding or part of a forensic interview in a criminal or other investigation by the bureau of child protective services or it is to be used solely for the purpose of a safety demonstration, including the maintenance of order and discipline in the common areas of a school or on student transportation vehicles.
17. To be notified whenever seclusion or restraint has been used on their minor child as set forth in RSA 126-U:7.
18. To access and review all medical records of their minor child maintained by a school or school personnel, unless otherwise prohibited by law.
19. To exempt their minor child from immunizations if, in the opinion of a physician, the immunization is detrimental to the child's health or because of religious beliefs, as set forth in RSA 141-C:20-a and RSA 141-C:20-c.

- II. Federal law provides for additional parent and family involvement for schools that are receiving Title I, Part A; Title I, Part C (migrant); Title III, Part A (EL) funds, including:

1. The right to receive information, including student reports, in an understandable and uniform format and to the extent practicable, in a language that parents can understand, as set forth in 20 U.S.C. sections 1112(e)(4); 1114(b)(4); 1116(e)(5); and 1116(f).
2. Upon request of the parent, the right to receive information regarding state qualifications of the student's classroom teachers and paraprofessionals providing services to their minor child, as set forth in 20 U.S.C. section 1112(e)(1)(A)(i-ii).
3. The right to receive an annual local educational agency report card that includes information on such agency as a whole and each school served by the agency, as set forth in 20 U.S.C. section 1111(h)(2)(A-B)(i-iii).

B. Dissemination

Pursuant to RSA 189-B:5, II, the Board directs that the Superintendent cause a complete copy of Section A (the Parental Bill of Rights) of this policy to be published:

1. Each year in the school district's annual report each year;
2. Permanently on the district's website; and
3. Annually this policy will be included in student handbooks and shared with employees via meetings or the employee handbook.

Legal References

RSA 126-U	Limiting the Use of Child Restraint Practices
RSA 141-C:20-a	Immunization
RSA 141-C:20-c	Exemptions
RSA 186:11, IX-b	Health and Sex Education
RSA 186:11, IX-c	Objectionable Course Material
RSA 186:11, IX-d	Duties of State Board of Education
RSA 186:11, IX-e	Notice to Parents/Guardian Required
RSA 189:66	Data Inventory and Policies Publication
RSA 189:67	Limits on Disclosure of Information
RSA 189:68	Student Privacy
RSA 193:1	Duty of Parent; Compulsory Attendance by Pupil
RSA 193:13	Suspension and Expulsion of Pupils
RSA 193:3	Change of School or Assignment, Manifest Educational Hardship or Best Interest, Excusing Attendance
34 CFR. Part 99	Family Educational Rights and Privacy Act Regulations
20 U.S.C. § 1232h	Protection of Pupil Rights Amendment (PPRA)

First Reading: August 18, 2025

Second Reading: Waived

Adopted: August 18, 2025

Appendix B – Deliberative Session Minutes – February 2025

Minutes from last year's Deliberative Session are on the district's website. They are 31 pages long.

Find the minutes at: sau81.org → School Board → Agendas & Minutes → July 2024 – June 2025 → February 8 → Deliberative Session → Minutes

If you do not have Internet access, please call (603) 883-7765, and we will make a paper copy available for pick up.

Appendix C – Election Results – March 2025

HUDSON SCHOOL DISTRICT BALLOT MARCH 11, 2025

Total Ballots Cast	3450
---------------------------	-------------

School Board 2 (3 Yr. Term)	Votes		School Board 1 (2 Yr. Term)	Votes
Randall Brownrigg	1210		Stephen Meyer *	2438
Maureen Dionne *	2270			
Dan Kilgour *	1551			
Other Write-ins	25		Other Write-ins	24

* elected

Warrant Articles

Article	Description	Amount	Yes	No	Decision
1	Operating Budget	\$68,467,088	1738	1635	Passed
2	Collective Bargaining Agreement with Secretaries	\$82,123	2281	1099	Passed
3	Collective Bargaining Agreement with HFT Teachers	\$1,653,593	2013	1300	Passed
4	Fire Alarm Panel Replacement at HMS	\$75,000	2922	402	Passed
5	Installation of Additional Emergency Alert Beacons	\$63,800	2757	558	Passed
6	Science Labs at Hudson Memorial School	\$225,000	2779	546	Passed
7	Increase Funds to the School Renovation Capital Reserve Fund	\$150,000	2643	665	Passed
8	Increase Funds to the Alvirne Farm Capital Reserve Fund	\$150,000	2757	565	Passed

Declared by the School District Moderator:  3/11/2025
Paul E. Inderbitzen