

Town of Hudson Regular Meeting

December 16, 2025 (New Business)

Members Present: Mayor Janet Winkler, Mayor Pro Tem, Rick Shew, Commissioners Larry Chapman, Jim Engelman, Jeff Link, Ann Smith, and Commissioner-Elect, Richard Blevins

Others Present: Town Manager, Jonathan Greer, Assist. Town Manager/Finance Officer, Shana Guy, Chief of Police, Brandon Nelson, Town Attorney, Jonathan Green (Zoom) Town Planner, Teresa Kinney, Code Enforcement Officer, Curt Willis, and Town Clerk, Tammy Swanson

Call to Order: (New Business)

Mayor Janet Winkler called the December meeting to order, and Mayor Pro Tem, Rick Shew led the audience in the Pledge of Allegiance and opening prayer.

Discuss/Adjust Agenda:

Janet presented the agenda, and the following addition was requested:

6(A) – Swearing in of New Police Officer, Jacob Scott Townsend

Motion: (Rick Shew/Jim Engelman) to approve the agenda as amended. Unanimously approved.

Public Comment for Items Not on the Agenda:

No one signed up to speak.

Swearing in of Commissioners Blevins, Engelman and Shew:

Superior Court Judge, Daniel Keuhnert administered the Oaths of Office to Commissioners Richard Blevins, Jim Engelman and Rick Shew. Commissioner Blevins is a new member to the Board, while Commissioners Engelman and Shew have served multiple terms.

Selection of Mayor Pro Tem:

Janet stated that the Board needs to select a Mayor Pro Tem. Rick Shew currently serves as the Mayor Pro Tem.

Motion: (Jeff Link/Ann Smith) to elect Rick Shew to continue to serve as the Board's Mayor Pro Tem. Unanimously approved.

Swearing of New Police Officer:

Janet administered the oath to our new Police Officer, Jacob Scott Townsend. Sgt. Brandon Phillips, Officer Townsend's Sergeant, pinned the badge on the new officer.

American Legion Personnel of the Year:

Janet introduced Commander Lorenzo Kelly of American Legion Post 392.

Commander Kelly stated that each year, American Legion Post 392 recognizes an NC Highway Patrol Officer of the Year, and a Hudson Police Officer of the Year. This year, Patrolman Will Miller was selected as Highway Patrolman of the Year, and Officer Richard Dula was selected as the Hudson Police Officer of the Year.

Commander Kelly made a presentation of recognition to Officer Dula, and thanked him for his outstanding service and dedication as an officer of the law. Commander Kelly commented that Patrolman Miller will be honored at a later date.

Commander Kelly also presented a Citation of Service to Commissioner Larry Chapman. Larry is a member of Legion Post 392, and always supports and works very hard for the Post.

Commander Kelly then made a surprise presentation of recognition to Chief Brandon Nelson for his dedication to helping Post 392. Chief Nelson has been dedicated to helping the Post for years, which has not gone unnoticed and is very much appreciated.

Resolution Conveying Town Property to Hudson Volunteer Fire Department:

Jonathan stated that the Hudson Volunteer Fire Dept. has requested 0.5 acres +\ - from the Town of Hudson to help with facility expansion and ISO rating. According to Fire Chief, Tommy Courtner, if the Fire Dept. has at least 2 acres, their ISO rating improves. Jonathan stated that the Town does have property adjacent to property owned by the Fire Dept. This property does include a small section of the greenway; however, this section of greenway could be rerouted without any adverse effects. Also, it just so happens this same section of the greenway is being damaged by the roots of a nearby tree, and changing the route would save us the expense of repairing the damage. Plus, transferring the property to the Fire Dept. would create the 2 acres they need.

The following letter is a written request from the Fire Dept.

November 5, 2025

Jonathan Greer
Town Manager
Town of Hudson
550 Central
Street
Hudson, North Carolina 28638

Dear Mr. Greer:

The Hudson Volunteer Fire Department respectfully requests your consideration for the transfer of a parcel of land from the Town of Hudson to the Hudson Volunteer Fire Department. The property in question is the adjacent lot situated between the parking area of the McCreary Family Recreation Center and the Hudson Volunteer Fire Department's parking lot.

The Department is currently in the process of expanding its existing training facility. The planned addition includes the construction of a three-story live-fire training structure, designed to meet the requirements for accreditation by the Insurance Services Office (ISO). Achieving this accreditation will enhance our ISO rating, which directly benefits the Town and its residents through improved fire protection standards.

To comply with ISO facility requirements, the Department must own at least two acres of land. The acquisition of the adjoining property is therefore essential to meeting this standard. In addition, the Department intends to utilize the extra space for overflow parking during large-scale training events that host personnel from across Caldwell County and surrounding areas.

Attached is a layout image identifying the parcel of land referenced in this request. We respectfully ask that the Town give this matter full consideration. Please feel free to contact me at any time should you have questions or require additional documentation.

Thank you for your time and continued support.

Sincerely,



Tommy E. Courtner, Chief
Hudson Fire Department



Jeff asked how the Fire Department plans to use the property.

Jonathan stated that the property would be used as part of their parking lot. He commented that one caveat to this transfer is that if the property ever ceases to be used as Fire Dept. property by Hudson Volunteer Fire Dept., this property would immediately revert back to the Town.

Jonathan presented a resolution approving the conveyance of the property to the Fire Department.

Motion: (Rick Shew/Larry Chapman) to approve the resolution approving the conveyance of property to the Hudson Fire Department as requested. Unanimously approved.

The resolution was approved as follows:

**Town of Hudson
Resolution**

Approving Conveyance of Property to Fire Department

WHEREAS, the Town of Hudson owns a parcel of land located at 450 Redwood Street: NCPIN 2767142102 containing 3.78+- acres; and

WHEREAS, North Carolina General Statute 160A-277 authorizes a city to convey real property to Fire Departments and Rescue Squads for the purpose of constructing or expanding facilities; and

WHEREAS, the Hudson Volunteer Fire Department provides fire protection and rescue services within the Town limits of Hudson; and

WHEREAS, the Town of Hudson has negotiated with the Hudson Volunteer Fire Department to convey approximately 0.5+- acres, from the tract listed above for the purposes of facility expansion; and

NOW, THEREFORE, LET IT BE RESOLVED THAT:

1. The Mayor of the Town of Hudson is authorized to execute all documents necessary to convey fee simple defeasible title to approximately 0.5+-acres from the tract located at 450 Redwood Street.
2. The consideration for the conveyance is the following set of conditions, covenants, and restrictions, which shall be incorporated in the deed conveying the property from the Town of Hudson to the Hudson Volunteer Fire Department:
 - a. The property will be kept in public use as a Fire Department by the Hudson Volunteer Fire Department and title to the property will immediately revert back to

the Town of Hudson if the property ceases to be used for this purpose without the written permission of the Town of Hudson Board of Commissioners.

READ, CONSIDERED, PASSED AND APPROVED at a regular meeting of the Board of Commissioners of the Town of Hudson, at which a quorum was present and which was held on this the 16th day of December, 2025

Janet H. Winkler
Janet Winkler, Mayor

Janet Winkler, Mayor

ATTEST:

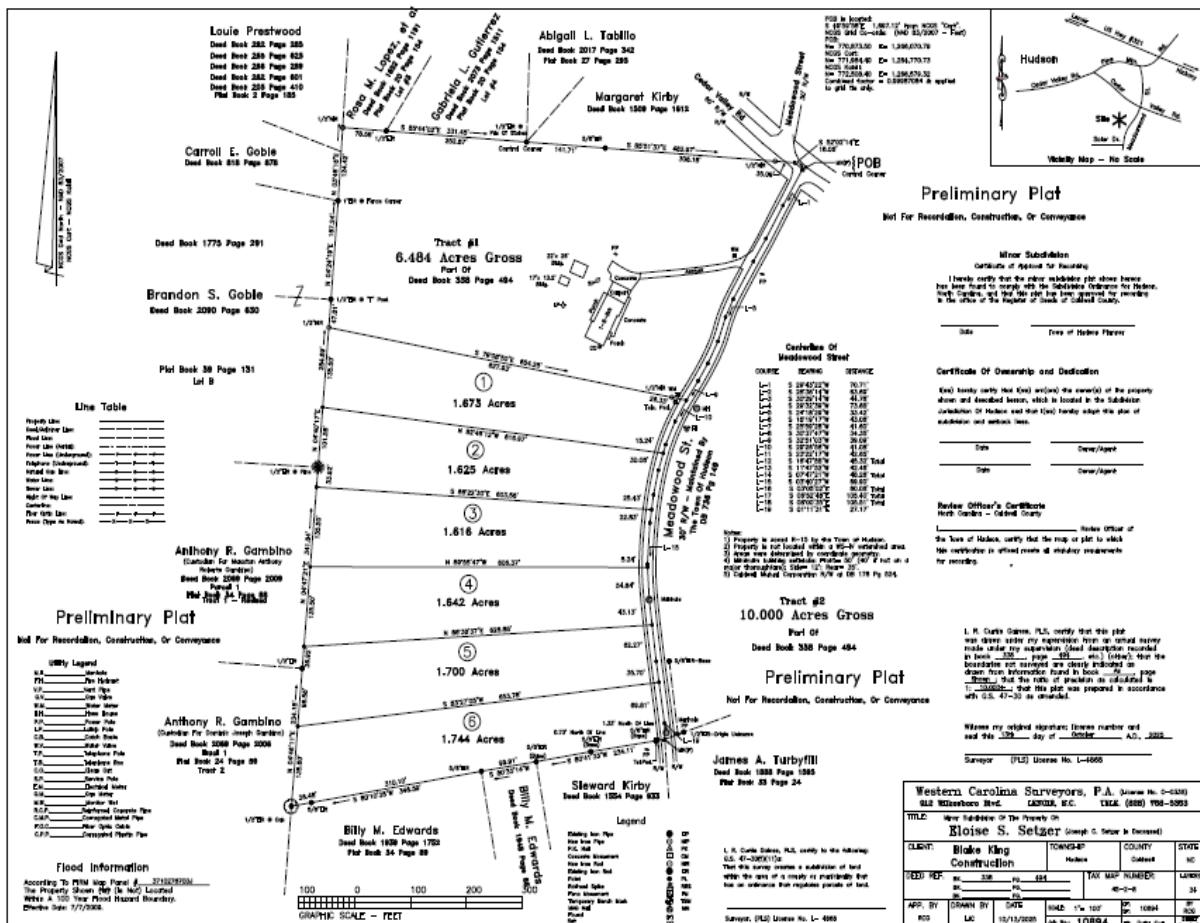
ATTEST,

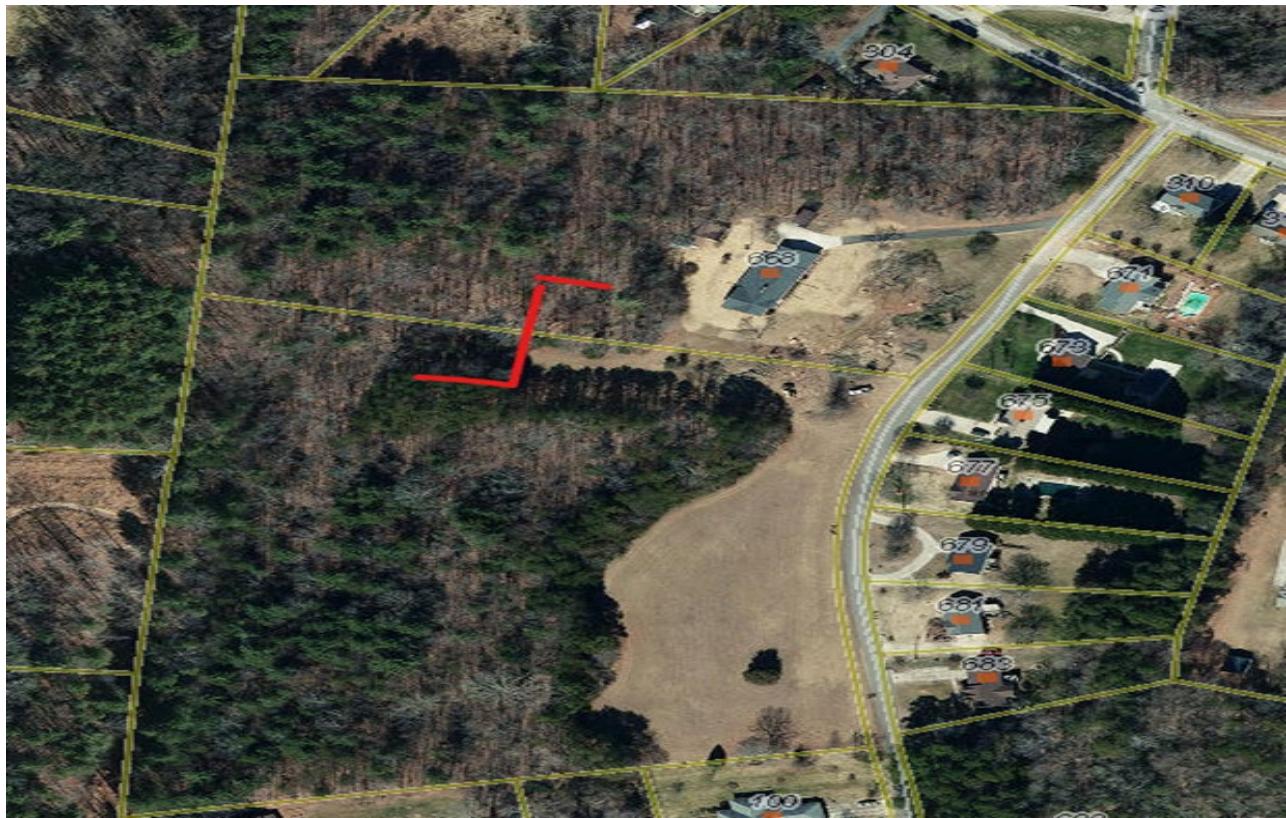
Tamra, T. Swanson, Town Clerk

Final Approval of Meadowood St. Subdivision:

Teresa stated that at the November meeting, the Board approved a preliminary plat for a new subdivision on Meadowood Street. Teresa briefly reviewed the plat, stating that the developer is still planning to build 6 houses on 6 lots. She commented that the surveyor is in the process of updating the certificates on the plat, and she saw no issues with approving the plat.

Motion: (Larry Chapman/Jim Engleman) to approve the final plat for the Meadowood Street Subdivision. Unanimously approved.





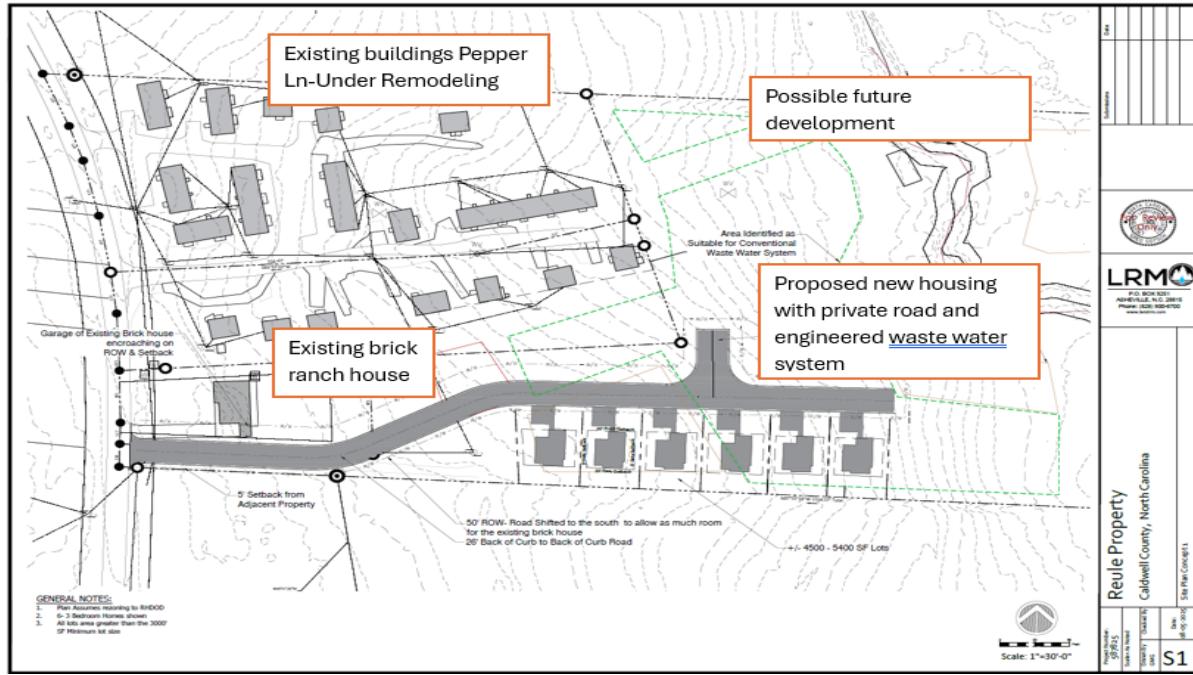
Preliminary Review – Freezer Locker Road Subdivision:

Teresa presented a plat/concept of the subdivision on Freezer Locker Road. Teresa explained that the plat has preliminary lines, and the developer mainly wanted to get approval of the concept. The small housing units that are already on the property are being remodeled inside and out, with only a couple remaining to be remodeled.

Teresa discussed the subdivision project, and she commented that the developer, David Reule, plans to use the high-density residential code. She explained that this property on Freezer Locker Road, is outside the Town Limits, and Mr. Reule plans to use a septic system since sewer is not available.

Teressa requested that the Board call for a public hearing for the January 20th meeting for rezoning request RZ-2025-03, which will involve properties on Archway, Pepper Lane and 3214 Freezer Locker Road. The underlying zoning for RA-15 will remain with the overlay, allowing higher density residential for more flexible development (smaller lot sizes, increased residential density per acre including single-family and multi-family development).

Motion: (Jeff Link/Ann Smith) to call for a public hearing for the January 20, 2026 Board Meeting to consider rezoning request RZ 2025-03 – Residential High Density Overlay District – Freezer Locker Road. Unanimously approved.



Call for Public Hearing RZ 2025-04:

Teresa stated that developer David Reule is in the process of purchasing the Throneburg property located on Main Street and Throneburg Avenue. Mr. Reule has submitted a rezoning request, and the rezoning would include 489, 495, and 503 Main Street, and vacant property along Throneburg Avenue. Teresa explained that the request proposes rezoning these properties that are currently zoned Central Business to incorporate the Residential High

Density Overlay District, which would allow for mixed use developments (commercial, residential, single-family and multi-family).

Ann asked when Mr. Reule would be closing on the purchase of the property.

Teresa stated that the closing is scheduled for sometime in January 2026. Teresa commented that Mr. Reule has indicated that he does not want the project to be a "stand out." He wants to try and create a project that people would be happy with, and that would fit in the neighborhood and downtown area.

Janet asked if he is aware of our street scape project.

Jonathan stated that Mr. Reule is aware of street scape, and he has seen the plans for the project.

Teresa requested that the Board call for a public hearing for the January 20th meeting to consider rezoning request RZ-2025-04 Main Street/Throneburg Ave. project.

Motion: (Ann Smith/Jim Engelman) to call for a public hearing for the January 20, 2026 meeting to consider RZ 2025-04, the Main Street/Throneburg Ave. project. Unanimously approved.

Call for Public Hearing for Zoning Text Amendment 2025-01:

Teresa presented the following text amendments for the Board to consider.

1. Accessory Dwelling Units (ADUs): The Planning Board has read and discussed ADUs. The plan is to essentially combine these into one (removing the redundancies). An ADU is basically a smaller unit than the principal unit on the property. It can be an in-law suite, rental, etc., but will be separate housing. The ADU must be built to NC Building Code Standards.

Jonathan commented that an ADU cannot be a shed with power hooked to it. A detached garage with an apartment would be a good example of an ADU. Jonathan stated that both Sawmills and Lenoir allow ADUs, and seem to have no problems with them. However, not many people take advantage of them since they have to be built to NC Building Code Standards, and not many people want to put that much money into this type of dwelling.

2. Add RA-15 to the Residential High Density Overlay District zoning, if the property can connect to sewer or an engineered septic system designed for the development. Teresa commented that this change would help David Reule with his Freezer Locker Road project, since RA-15 does not currently allow RHDOD zoning.

December 16, 2025 Regular Meeting

3. Revise Residential High Density Overlay District zoning to allow for “individual stacked second story apartment units.”
4. Allow 10% administrative deviation from regulations in Residential High Density Overlay zoning if deviation does not increase density. (Involve set-back, buffer, etc.)
5. Allow private streets under established homeowners association in lieu of Town maintenance. Currently, the Town does not allow private streets.

Motion: (Jim Engelman/Rick Shew) to call for a public hearing for the January 20, 2026 meeting to consider Text Amendment 2025-01. Unanimously approved.

Adopt 2025 Meeting Calendars and Committee Assignments:

Jonathan stated that the Board needs to adopt the 2026 meeting calendar, and update committee assignments.

2026 BOARD OF COMMISSIONERS SCHEDULE

Third Tuesday of Every Month

Date

January 20, 2026
February 17, 2026
March 17, 2026
April 21, 2026
May 19, 2026
June 16, 2026
July 21, 2026
August 18, 2026
September 15, 2026
October 20, 2026
November 17, 2026
December 15, 2026

Committee Schedules

| Personnel | |
|-------------------|---------|
| January 5, 2026 | |
| March 9, 2026 | |
| May 4, 2026 | 9:30 AM |
| June 6, 2026 | |
| September 7, 2026 | |
| November 2, 2026 | |

| Planning | |
|-------------------|----------|
| January 14, 2026 | |
| March 11, 2026 | |
| May 13, 2026 | 10:30 AM |
| July 8, 2026 | |
| September 9, 2026 | |
| November 11, 2026 | |

| Public Safety | |
|--------------------|---------|
| January 12, 2026 | |
| March 9, 2026 | |
| May 11, 2026 | 3:00 PM |
| July 13, 2026 | |
| September 14, 2026 | |
| November 9, 2026 | |

| Public Works | |
|------------------|---------|
| February 2, 2026 | |
| April 6, 2026 | |
| June 1, 2026 | 9:30 AM |
| August 3, 2026 | |
| October 5, 2026 | |
| December 7, 2026 | |

| Recreation | |
|------------------|----------|
| February 4, 2026 | |
| April 1, 2026 | |
| June 3, 2026 | 12:00 PM |
| August 5, 2026 | |
| October 7, 2026 | |
| December 2, 2026 | |

| HUB | |
|-----------------|--|
| Meets as needed | |

Committee Members

| Personnel | |
|-----------------|-------|
| Rick Shew | Chair |
| Richard Blevins | |
| Larry Chapman | |

| Public Safety | |
|-----------------|-------|
| Jim Engelman | Chair |
| Richard Blevins | |

| Recreation | |
|---------------|-------|
| Larry Chapman | Chair |
| Jim Engelman | |

| Planning | |
|-----------|-------|
| Jeff Link | Chair |
| Rick Shew | |

| Public Works | |
|--------------|-------|
| Jim Engelman | Chair |
| Jeff Link | |

| HUB | |
|---------------|-------|
| Larry Chapman | Chair |
| Rick Shew | |

| WPCOG Policy Board | |
|--------------------------|--|
| Larry Chapman | |
| Jim Engelman - Alternate | |

| Metropolitan Planning Org | |
|---------------------------|-----|
| | TCC |
| Jonathan Greer | TAC |

| Railroad Committee | |
|------------------------|--|
| Sales Tax Reinvestment | |
| Janet Winkler | |

Jonathan commented that he assigned Richard to the committees Barry Mitchell served on. He also mentioned that Barry served as the Town's representative on the Transportation Technical Coordinating Committee (TCC), and he asked Richard if he would like to serve as the Town's TCC Representative.

Richard declined the offer; however, Jim Engelman volunteered to serve as the Town's TCC Representative.

Motion: (Ann Smith/Larry Chapman) to approve the 2026 meeting calendar and committee assignments as presented, with Jim Engelman being appointed as the Town's TCC Representative. Unanimously approved.

Budget Revision:

Jonathan reviewed the budget revision:

-Expense to replace the HVAC system in the Police Department. This was an unplanned expenditure.

-Expense to remove rootballs that the debris contractor refused to remove from Hurricane Helene. (Stitt's Tree Service was hired to do this work for us.)

Note: The revision moves money within existing line items to cover these costs.

We are under contract for the HUB kitchen remodel, and money is moved within Fund 47 to the kitchen line for the remodel.

Motion: (Larry Chapman/Rick Shew) to approve the budget revision as presented. Unanimously approved.

| Town of Hudson Budget Amendment | | | | |
|------------------------------------|--|----------------|------------------|----------------|
| Date: | December 1, 2025 | | | |
| Department: | Finance | | | |
| Dept Head Signature | | | | |
| Purpose: | To move funds from supplies to cover new HVAC cost and tree clearing | | | |
| Revenue: | | | | |
| Account Number | Account Title | Current Budget | Change to Budget | Amended Budget |
| | | \$ - | | \$ - |
| | | | | |
| | | | | |
| Total | \$ - | 0.00 | \$ - | |
| Expense: | | | | |
| Account Number | Account Title | Current Budget | Change to Budget | Amended Budget |
| 10-510-2330 | supplies | 24,000.00 | (8,600.00) | \$ 15,400 |
| 10-510-2150 | M&R Bldg | 3,500.00 | 8,600.00 | \$ 12,100 |
| 10-550-2330 | supplies | 6,000.00 | (500.00) | \$ 5,500 |
| 10-550-2450 | contracted services | 6,200.00 | 500.00 | \$ 6,700 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 39,700.00 | | | 39,700 |

Informal Discussion:

Reports:

- Police Report – Included in agenda packets.
- Planner's Report:

**November 2025 Planner's Report -Teresa E. Kinney CZO, Senior Planner,
WPCOG**

Key Areas of Responsibility

**Economic Development • Zoning Ordinance • Subdivision • Watershed •
Floodplain Enforcement**

Economic Development Overview

Active & Upcoming Projects

- **4 Potential Developments** in CBD and Highway Business Districts.
- **Pepper Lane Redevelopment:** Proposed apartments near Freezer Locker Rd & Pine Mountain Road.
- **New Subdivision Interest:** Early-stage exploration.

Major Project Reviews

1. Pocket Community – Huss Avenue

- Ongoing discussion.
- Site-plan review expected in **2026**.

2. Tractor Supply – US 321 & Cedar Valley

Plan review in progress through engineering consultants.

- Primary project timeline: **Late 2025 – Winter 2026**.

3. Walmart Property

- Property is currently under contract.

4. Additional Commercial Properties

- Multiple properties under contract or in negotiation including Central Business District

Watershed & Floodplain Management

- New FEMA floodplain maps released for public review.
- Adoption required after public comment period.
- Maps available at: fris.nc.gov/fris/Home.aspx?ST=NC

Subdivision Activity

Minor Subdivisions

- **4 approvals** completed.
- Additional subdivision concerns addressed as needed.

Major Subdivision

- **2 ongoing major subdivision** currently under review.

Zoning Permits & Citizen Services

2025 permit Activity

78 permits issued to date:

- New single-family dwellings-10 new home permits for late Nov-December
- Home additions/expansions
- Swimming pools
- Accessory buildings
- Business occupancy & use changes
- Sign permits
-

Citizen & Business Interaction

- Over 40+ phone and/or in person inquiries from citizens, surveyors, realtors, and developers.
- Permit demand showing increased activity.
- Meetings held with business owners regarding expansion and compliance.

Zoning & Floodplain Enforcement

Current Cases

- **Freshfield Drive:** Unapproved home occupation under investigation.
- Additional violations monitored as they arise.

Items Requiring Commissioner Attention

Upcoming Actions this meeting December 16, 2025

December

Subdivision Review Final Plat: Meadowood St. 6 lots. (see attached)

Zoning Ordinance:

- **Two new rezoning applications** Call for Public Hearing at January 20th Commissioner Meeting
1. RZ-2025-03--- Common Property, LLC., 517 East Blvd., Charlotte, NC request rezoning petition all properties at 2418-2520 Arch Way, Arch Way-NCPIN(s) 2767951864 (1.77 acres), and 2403-3214 Pepper Ln, NCPIN 2767956638 (9.91 acres). Rezoning request is from RA-15 (Residential Agricultural-15) to RDHDOD (Residential High Density Overlay District). The underlying zoning will remain RA-15 with the RDHDOD overlay district added for high density to allow for more flexible development.

- 2. RZ-2025-04—Common Property, LLC., 517 East Blvd., Charlotte, NC request rezoning petition for all properties located on Main St. owned by Hudson Towne Centere, LLC located at 489, 495, 503, 509, 513 Main St., and 103, 113, 115, 117, 119 Thorneburg Ave. NC PIN(s) 2767028803, 2767027922, and 2767035271. Rezoning request is to allow for the Central Business District to add the overlay district RHDOD. The underlying zoning for central business will remain with the overlay district high density to allow for more flexible development.

- **Text amendments needed** call for public hearings at the January Commissioners Meeting:

ZTA-2025-01 All in one Text amendment

- 1. Add ADU's Accessory Dwelling Units to certain zoning districts. (see attached)
- 2. These provisions govern the establishment of a Residential High Density Overlay District within the R15, R85, R75, CBD, and HB Districts. (Add RA-15 if public sewer is available or an engineered design private sanitary system.)

- 3. Revise RHDOD (Residential High Density Overlay District) to allow for single stacked apartments under section 105.11 it says "individual stacked second story apartment units are not permitted."

- 4. Allow 10% administrative deviation that does not create greater density on RHDOD Staff 10% deviation
 - a. Allow 10% administrative deviation from the regulations in the RHDOD that does not create greater density on RHDOD

- 5. Allow for deviations of private streets under established homeowners association in lieu of the town maintenance.

- **Planning Board & Board of Adjustment** are reviewing:
 - Updated Sign Ordinance
 - Animal Keeping Text Amendments
 - Adult establishments

Comments:

Jeff commented that he had noticed work being done to upgrade the garage at the round-a-bout on Mt. Herman Road. It is looking good.

Teresa reported that Tractor Supply has not given an opening date for sure, but they are hoping for possibly late February 2026.

- **Code Enforcement Report** – (The Year End Code Violation Report will be filed with the minutes.)

Open Violations:

| Case Number | Address | Description | Type | Count | Owner Notified | Violation Type | Comments |
|-------------|---------|---------------------|-------------------|-------|----------------|----------------|----------|
| 251023 | Hudson | 520 Valley St | Non Res Min | 1 | | | 251112 |
| 251023 | Hudson | 520 Valley St | Min Housing | 1 | | | 251112 |
| 251208 | Hudson | 404 Thompson Dr | Nuisance - TJD | 1 | | New Violation | 251229 |
| 251208 | Hudson | NCPIN# 2766-59-4593 | Illicit Discharge | 1 | | New Violation | 251229 |
| 251208 | Hudson | 404 Thompson Dr | Illicit Discharge | 1 | | New Violation | 251229 |

2026 Properties of Interest

These are the properties that we will be working on in early 2026. They are not the normal maintenance type code enforcement issues and are general nuisance properties

- ▶ 520 Valley St
 - ▶ Demolition/Clean-up of burned home
- ▶ 163 Whispering Pines
 - ▶ Chronic violator
- ▶ 455 Pine Mountain Rd
 - ▶ TJD/JNMV/Zoning
- ▶ 459 Pine Mountain Rd
 - ▶ Min House/JNMV

December 16, 2025 Regular Meeting

- December Tax Report:

December 16, 2025

2025 Tax Report

| Categories | Property | Valuation | Rate | Tax Levy | Collections | Total Due |
|------------------------------------|-------------|--------------|-------------------|-----------------|---------------|-----------|
| Original Levy: | | \$ | 0.40 | | | |
| Personal Property | 56,536,468 | \$ | 0.40 | \$ 226,145.87 | | |
| Unreg. Vehicles | | \$ | 0.40 | | | |
| Mobile Homes | | \$ | 0.40 | | | |
| Other | | \$ | 0.40 | | | |
| Fixtures | | \$ | 0.40 | | | |
| Mft. Inventory | | \$ | 0.40 | | | |
| State Assessed | 7,595,335 | \$ | 0.40 | \$ 30,381.34 | | |
| City Late Fee | | \$ | 0.40 | | | |
| Real Property: | 441,155,674 | \$ | 0.40 | \$ 1,764,622.69 | | |
| Total: | | \$ | 0.40 | \$ 2,021,149.90 | | |
| Discoveries: | | | | | | |
| Current Year | | | \$ | 1,162.53 | | |
| Prior Years | | | \$ | 984.78 | | |
| Late List Fees: | | | | | | |
| Abatements: | | | | | | |
| Current Year's Adjustments: | | | \$ | (6.17) | | |
| Discounts: Tax & Sanitation | | | \$ | (30,621.09) | | |
| Sr. Citizen Exemptions: | 9,071,950 | | \$ | (36,287.80) | | |
| Mowing Fees Paid | | | \$ | (900.00) | | |
| Net Levy | | | \$ | 1,955,482.15 | | |
| Collections as of 12/16/2025 | | 86.00% | \$ (1,589,333.83) | \$ 1,589,333.83 | | |
| Uncollected as of 12/16/2025 | | 14.00% | \$ 366,148.32 | | \$ 366,148.32 | |
| Sanitation: | | | | | | |
| Residential | \$ 126.00 | 1,383 Billed | \$ 190,386.00 | | | |
| Commercial | \$ 252.00 | 59 Billed | \$ 15,876.00 | | | |
| Add: Discovery Sanitation: | | | | | | |
| Less: Adjustments | | | | | | |
| Total Sanitation | | | \$ 206,262.00 | | | |
| San. Collections as of 12/16/2025 | | 84.00% | \$ (169,230.76) | \$ 169,230.76 | | |
| San. Uncollected as of 12/16/2025 | | 16.00% | \$ 37,031.24 | | \$ 37,031.24 | |
| Total Collections as of 12/16/2025 | | | | \$ 1,758,564.59 | | |
| Total Due as of 12/16/2025 | | | | | \$ 403,179.56 | |

- Financial Reports (November 2025):

| TOWN OF HUDSON MONTHLY FINANCIAL REPORT NOVEMBER 2025 | | | | | | | |
|--|--|---------------------|------------------------|---------------------|----------------------|--------------|---------|
| | | Current Month* | Last Month** | | | | |
| SUMMARY OF CASH ACCOUNTS | | | | | | | |
| Cash/Checking | | | \$ 439,561 | | | | |
| SKYLINE MM | | | \$ 1,701,892 | | | | |
| NC Capital Management Trust | | | 3,479,596 | | | | |
| CD - First Citizens Bank | | | 100,130 | | | | |
| | | \$ - | \$ 5,721,181 | | | | |
| | | Budget 2025-2026 | ACTIVITY THIS MONTH | ACTIVITY TO DATE | OPEN ENCUMBRANCES | Balance | % |
| REVENUES | | \$ 4,973,086 | \$ 266,443 | \$ 2,703,915 | \$ 2,269,171 | 54.37% | |
| EXPENDITURES | | \$ 4,973,086 | \$ 371,830 | \$ 2,136,030 | \$ 68,291 | \$ 2,768,765 | 44.33% |
| REVENUES-CAP PROJ STREETSCAPES | | \$ 1,110,000 | | \$ 1,110,000 | | \$ - | 100.00% |
| EXPENDITURES-CAP PROJ STREETSCAPES | | \$ 1,110,000 | | \$ 58,280 | | \$ 1,051,720 | 5.25% |
| REVENUES-CAP PROJ HUB PARKING LOT/KITCHEN | | \$ 350,000 | \$ - | \$ 337,500 | | \$ 12,500 | 96.43% |
| EXPENDITURES-CAP PROJ HUB PARKING LOT/KIT | | \$ 350,000 | \$ - | \$ 276,907 | | \$ 73,093 | 79.12% |
| REVENUES- CAPITAL PROJECT HUB ST. | | \$ 1,135,300 | \$ - | \$ 1,072,047 | | \$ 63,253 | 94.43% |
| EXPENDITURES- CP HUB STATION | | \$ 1,135,300 | \$ 657 | \$ 1,048,839 | \$ 11,188 | \$ 75,273 | 93.37% |

NOTES:

- 1 Property tax bills were mailed at the end of July. Historically, the majority of property tax and solid waste collections occur during August through November. Approximately 90% has been collected through the end of November.
- 2 There is a three month lag in sales tax distribution. Sales Tax Revenues to date are still currently approximately 10.5% above revenues in prior year for same period.
- 3 Most state-shared revenues are distributed quarterly. Powell Bill is distributed semi-annually. The first Powell Bill allocation for FY 2025 was received in September 2025.
- 4 Investment earnings this period were \$16,831.14. YTD earnings are \$73,156.19. This is 1% above earnings this time last year and represents 77% of current year budget despite the drop in interest rates. Current rate is approximately 59 basis points below rate this time last year.

| Sales Tax Revenue | | |
|-------------------|------------|------------|
| | PY | CY |
| 3231 | 99,866.04 | 122,954.45 |
| 3232 | 81,185.30 | 84,015.46 |
| 3233 | 47,869.35 | 59,051.98 |
| 3234 | 21,270.17 | 22,150.04 |
| 3235 | 91,820.50 | 89,737.90 |
| | 342,011.36 | 377,909.83 |
| % Increase | | 10.50% |

Adjournment:

Motion: (Larry Chapman/Ann Smith) to adjourn the meeting. Unanimously approved.

Tamra T. Swanson, Town Clerk